



DON BOSCO ARTS & SCIENCE COLLEGE

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Certificate in Goods & Services Tax Practice

2017-18

B Com Computer Application





NITA

(NATIONAL INSTITUTE OF TAXATION AND ACCOUNTING)

Affiliated to COUNCIL FOR TECHNICAL EDUCATION

(A National level Autonomous Body Registered Indian NGO under Govt: of NCTDelhi, Govt :of India)

SYLLABUS

(DGSTP)

(DIPLOMA IN GOODS AND SERVICES TAX PRACTICE)

(Fully Computerised .Using MS-Office &TallyERP 9)

1 Introduction:

A. Business

B. Accountancy-Basic Awareness

Book-Keeping-Accounting-Accountancy-Accounting Concepts: Business Entity Concept-Dual Aspect Concept-Going Concern Concept-Money Measurement Concept-Double Entry Principle-Debit Aspect-Credit Aspect-Business Transaction-Cash Transaction-credit transaction-Assets-Liabilities-Capital-Income-expenses-Profit-Loss-Rules for Debit and Credit.

Journal-Journal Entry- Journalising- Narration. Ledger- Posting- Account- Balance-Balancing. Preparation of Trial Balance.

Sub-divisions of Journal-Cash Book-Purchases Day Book-Sales day Book-purchases Returns Book-Sales Returns Book-Bills/Cheque Receivable Book-Bills / Cheque Payable Book-Journal proper-Debit Note-Credit note.

Final Accounts with adjustments: Adjustments: Outstanding-Prepaid- Depreciation-Bad Debts-Provision for bad and doubtful debts-Reserve for discount on debtors etc...

PRACTICAL ACCOUNTING

1. Preparation of Accounts of Small Scale Organisation.

Day Book - Ledger System

Practical Work with Demo File

Preparation of Sale Bill, Voucher, Receipt etc

- a) Purchase Invoice File,
- b) Sale Bill File,
- c) Invoice File (Fixed Assets)
- d) Voucher File,
- e) Receipts File,
- f) Bank Statement File.

Preparation of Day Book, Ledger, Trial balance, and Final Accounts,

Computation of Stock- Adjustments: Outstanding-Prepaid-Depreciation-Bad Debts-Provision for bad and doubtful debts-Reserve for discount on debtors

Monthly and Annual GST Returns in Excel Sheet and *Tally*.

2.Preparation of Accounts of Large Scale Organisation.

Cash Book - Subsidiary Books - Ledger system.

- a. Cash Book.
- b. Purchases Day Book.
- c. Sales Day Book.
- d. Purchases Returns Book.
- e. Sales Returns Book.
- f. Bills/Cheque Receivable Book.
- g. Bills / Cheque Payable Book.
- h. Journal proper.
- i. Debit Note.
- j. Credit Note.
- k. Purchase Register
- l. Sales Register

3. Preparation of Accounts of Manufacturing Concern.

4. Preparation of Accounts of Non-Trading Concern.

5. Cheque, Pay-in-Slip, DD form, Bank Statement.

6. Petty Cash book

7. Bank Reconciliation Statement

8. Pay Roll (Salary Slip, Salary Statement etc)

9. ESI, PF (Salary Statement)

10. Finalisation of Accounts

11. Audit Work with Finalisation.

12. Preparation of Project Reports for Loans and Over Drafts from Bank.

13. Preparation of Accounts of different types of organizations: Textiles, Furniture Shop, Fancy Shop, Jewellery, Hospital etc...

14. Preparation of accounts based on Tribunal and High Court Judgements.

15. Preparation of Stock Registers.

16. GST

17. Revision.

18. Examination .

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