

GOVT.V.Y.T.PG.AUTONOMOUS COLLEGE,DURG(C.G.)

वणिज्य एवं प्रबंध विभाग
Department of Commerce & Management



Internship/On-the-Job Certificate Course

SYLLABUS : SYSTEM BASED ACCOUNTING PRACTICE AND TALLY SOFTWARE TRAINING

Course Objectives: This course is designed to give knowledge regarding concept soft financial Accounting..and Tally as accounting package which is used for learning to maintain accounts. To meet the pace of the growing world, the accounting system have also been computerized and automated as one single entry manages both accounting and inventory needs. Tally is the most popular accounting packages used across our country and needs a lot of trained manpower to meet there quirements.The object of this course is to give knowledge about billing, payroll, banking, taxation, inventory etc. on tally software. As this course is useful for Commerce students to get jobs in different offices as well as companies in Accounts departments.

Course Contents :

Unit-1 Recording Procedure in Accounting, What is a transaction, what is a Voucher. Recording of transactions in Book of Primary Entry(Journal),Posting of transactions into Ledger, Preparation of Trial Balance, Introduction to Subsidiary Books of Accounting viz. Cash Book .Bank Book, Sales Book. Purchase Book etc.

Preparation of Final Accounts. Significance of Final Accounts. Classification of Assets-Fixed Assets, Current Assets, Classification of Liabilities-Fixed Liabilities, Current Liabilities. Introduction to terms like Revenue & Capital Incomes/Expenses. Direct/Indirect Incomes & Expenses. Introduction to Trading Account/Manufacturing Account, Profit & Loss Account, Balance Sheet.

Unit-II Introduction to Tally Screen, Button Bar, Calculator, Work Area Gateway of Tally, Menu Creation of Company Accounts Only Company, Inventory Only Company, Accounts with Inventory Company, Alteration of Company, Optional Features of Tally for Financial Accounting-F11,Configuration options of Tally-F12.

Accounts Masters Why Account Masters are required, Concept of hierarchy of accounts. Accounting Groups, Accounting Ledgers and Sub Ledgers, Introduction to Reserved Account Groups available in Tally,Creation of Account Masters,Creation/Alteration of Groups,Alteration of System Generated Reserved Groups,Deletion of Group /Ledger.



Unit-III Creation/Alteration of Multiple Ledgers/Groups Copying, Masters, Set Credit Limits & Credit Periods for Debtors &/ or Creditors. Advance options for automatic calculation of interest.

Accounts Vouchers: Introduction to Voucher Screen of Tally. How to Save Voucher. How to Modify saved voucher. How to Print Voucher online. What is a Payment Voucher. What is a Receipt Voucher. What is a Contra Vouchers. Making entries through these three types of vouchers in singly Entry Mode and Double Entry Mode. Use of Voucher Configuration Option(F12), Concept of Sales and Purchase Account. Concept of Sales Returns/Returns Inwards, Concept of Purchase Returns or Returns Outwards. Concept of multiple Sales & Purchase Accounts, What is a Sales Voucher. What is a Purchase Voucher, What is a Debit Note. What a Credit Note. Making these voucher entries without Inventory Details. Using Voucher Mode & Invoice Mode for entry of Sales & Purchase Voucher. Concept of adjustments. What is a Journal Voucher. Creating new Voucher Types. Creating new Voucher Class.

Unit-IV Accounts Reports: Account Books. Cash Books(s), Bank Book(s), Sales Register. Purchase Register. Note Register. Credit Note Register Debit. Ledgers. Statement of Accounts. Trial Balance. Profit and Loss Account. Balance sheet. Exception Reports. Interest Calculations. On Receivables. On payables.

Display: Trial Balance, Day Book, Account Book. Statement of Accounts. Inventory Books Statements of Inventory, Cash/fund flow, Payroll Reports. List of Accounts Exception Reports, Print Management.

Unit-V Purchase Procedure in a company: Purchase Order. Receipt of Goods. Purchase invoice, Purchase Returns Credit Note. Sales procedure in a company, Sales Order, Dispatch of Goods. Sales invoice Sales Returns. Debit Note Using Optional Vouchers for Purchase Enquiry. Quotations. Inventory Reports. Reports pertaining to inventory.

Advanced Features of Tally: Printing & Housekeeping. Backup & Restore .Tally Vault etc. Business Management Introduction to Cost Center. Cost Categories. Provisional Vouchers. MIS Reports.

Course Outcomes: This course will make student capable for handling financial accounting into tally in following scope:-

- Preparation of Voucher types as per specific requirement under Payment, Receipt, Journal, Purchase, Sale etc.
- Make an entry to Payment, Receipt, Journal, Contra, Purchase, Sales, Purchase, and Return & Sales Return Voucher in related Ledgers.
- Make Journals entries in to proper head.
- Make ledger into proper group.
- Preparation of Financial Statement Comprises Trading account, Profit & Loss Account or Income & Expenditure Account, Receipts and Payment Account Balance Sheet.





- Also Interpretation of financial Statements.
- Reconcile Bank Statement with Cash Book.
- Maintenance of Stock/inventories.
- Report generation etc.

Certification :- The College needs to provide course completion certificate to every students who completed the course successfully.

Total Teaching: 30 Days

Methods of Instructions :-

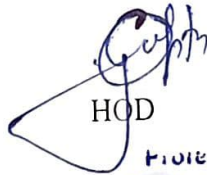
1. By Lecture
2. Discussion
3. Assignment
4. Hands of Practice

Members

- 1- Dr.S.N.Jha
- 2- Dr.H.P.Singh Saluja
- 3- Dr. S.R.Thakur
- 4- Dr.G.P.Gupta

Coordinator




HOD

Professor
Deptt. of Commerce
Govt. V.Y.T. P.G. Autonomous
College Durg (C.G.)



Principal
Govt. V. Y. T. P.G. Autonomous
College, Durg (C.G.)





वणिज्य एवं प्रबंध विभाग
Department of Commerce & Management
Internship/On-the-Job Certificate Course

SYLLABUS of Auditing Vouching & Verification Hands on Training

Objective: This course is designed to give knowledge regarding the concepts of audit. To give knowledge of person conducting audit and auditor work. To give knowledge about different risk involve in business and financial management and to give knowledge about different internal and audit control to mitigate the different risk. To control all the activities of an organization. As this course is useful for Commerce students to get jobs in different Chartered Accountants firms as well as different companies in account section.

Course Inputs:

Unit-I

Financial Audit-Evolution of financial auditing ,idea of development of financial audit in India,auditing objective,scope and philosophy of auditing,qualification and qualities of an auditor.advantages and limitations of audit.

Vouching and Verification:To give basic knowledge of auditing starting from vouching and verification.Vouching means "to vouch" i.e. examine the vouchers.Verification means "to verify" the assets and liabilities of the business.Both the two terms are the first two steps of auditing,in-fact vouching helps in the process of verification.

Unit-II

Types of Audit-General audits and specific audits.types of general audits and types of specific audits,continous,periodical and balance sheet audit.
Internal audit-concept and objectives of internal audit,application of audit to different management functions,differentiates between internal and external audit,internal check and internal audit.

Internal auditor-qualification for and internal auditor,need for independent functioning,relationship with the external auditor,code of ethics,qualities required in internal audit personnel.role of internal auditor as a management member.

Unit-III

Planning of Internal audit-Important of planning internal audit,factors to foa a good plan.stages of internal audit planning knowledge of the business an integral aspects.internal audit plan.

Internal audit Programme-Nature of internal audit programme. advantages and disadvantages. use of sampling techniques and use of tests.

Internal Control-Concept and objectives of internal control. characteristics of an effective system of internal controls. elements and basic principles and inherent limitations.

Unit-IV

Internal check-Meaning and significance of internal check,objectives and characteristics of an effective internal check system,advantages and disadvantages.

Internal Controls in Computer-based-system:IT revolution,challenges in internal controls,aspects of internal controls applicable in IT environment and internal controls for computersed accounting.



Unit-V

Internal Controls on the accounting function-Internal control considerations.cash functions like cash and bank.Salaries and employee benefits,Purchases and creditors.Sales and debtors.Inventories.fixed assets and investments and other accounting activity.

Evaluation of Internal Control systems-Objective of evaluation, steps in evaluation, techniques of evaluation flowcharts and internal control questionnaires, internal control schemes.

Dimensions of Internal Control-Internal Control and risk assessment, internal control in banking and insurance, internal control for small and medium enterprises(SMEs).audit practices in relation to internal control, lists out the reporting of internal control weakness.

Internal audit Report-Features of a good internal audit report, importance of working paper.CARO.Companies (Auditors Report)Order 2003.

Out Comes from this Course:T his course will make students capable for indentifying financial and business risk in following area:-

- Examination of the Truth and fairness of Final accounts.
- Discovery of Errors.
- Detection of Fraud.
- Prevention of Frauds and Errors.
- Advice to Management.
- Ascertaining true financial position of business.

Certification :- The College needs to provide course completion certificate to every students who completed the course successfully.

Total Teaching: 30 Days


Methods of Instructions :-

1. By Lecture
2. Discussion
3. Hands of Practice


Members

- 1- Dr.S.N.Jha
- 2- Dr.H.P.Singh Saluja
- 3- Dr. S.R.Thakur
- 4- Dr.G.P.Gupta




HOD
Professor & Head
Deptt. of Commerce
Govt. V.Y.T. P.G. Autonomous
College Durg (C.G.)




Principal
Principal
Govt. V. Y. T. P.G. Autonomous
College, Durg (C.G.)



वणिज्य एवं प्रबंध विभाग
Department of Commerce & Management
Internship/On-the-Job Certificate Course

Certificate Programme on Direct Taxes

SYLLABUS:-INCOME TAX PRACTICES & IT FILLING *Procedure*

Course Objectives:-This course aims at encouraging salaried individuals to file their own income tax return and the course material is basically design to give details knowledge of the provisions of Income Tax Act to help the salaried employees to proactively plan their taxes in advance and for giving knowledge of complete e-filling process of income tax return forms.The course contain meticulously designed tax calculation knowledge that simplify complicated calculations and to give full detailed understanding

Course Contents :

- Unit-I
- 1- Brief History of Income Tax in India.
 - 2- Sailable features of Income Tax.
 - 3- Objectives of Charging Income tax.
 - 4- Important Definitions :
Previous Year, Assessment Year, Person, Assessee, Income
 - 5- Features of Income: Gross Total Income : Income of Heads Name
1-Salary 2-Income from House Property 3_Income from Business &
Profession 4- Income from Capital Gains 5- Income from Other
Sources
- Unit-II
- 6- Calculation of Total Income
 - 7- Casual Income :
 - 8- Exempted Income:1-Exempted incomes for all assesses,2- Exempted
income of certain Institutions and funds.3- Exempted income for
salaried Persons
 - 9- Residence & Tax Liability : Only Introduction and types of resident
and his tax liability.
- UNIT-III
- 10- Income from Salary-Computation of Taxable Salary-Only Chart Table
 - 11- Process of Computation of Taxable Salary Under head Salaries.
 - 12- Provident Fund : Meaning ,Types of Funds
 - 13- Income from Salaries (Retirement & Retrenchment) Basic Knowledge.
 - 14- Deduction from Gross total Income : U/S 80C to 80U
 - 15- Assessment of Individuals: Computation of Total Income
 - 16- Computation of Tax Liability of Individuals:- Tax Liability of Various
Persons for Age Up to 60 Years ,More than 60 Years, More than 75
Years
- UNIT-IV
- 17- Deduction at Tax at Source.
 - 18- Procedure of Assessment
 - 19- Knowledge About PAN Card



- 20- Knowledge About ADHAR Card
- 21- Types of Assessment: 1- Self Assessment, Regular Assessment, Best Judgement, Re-assessment
- 22- Recovery & Refunds of Tax
- 23- Advanced Payments of Tax
- 24- Provisions and Procedure of the filling the Return of Income and e-filling of Income Tax & TDS Returns: ITR-1, ITR-2, ITR-3, ITR-4S, ITR-5, ITR-6, ITR-7, Knowledge of Proforma ITR-V
- 25- e-filling of Income Tax Returns & TDS.

Course Out Comes:- This course will make student capable for handling self assessment & e-filling of Income Tax:

- The course is designed to enable the students filter out unnecessary provisions which is beneficial for assesses.
- The only course that aims to make self assessment of tax liability.
- This course help students to prepare their entrie family returns.
- This course provide students own independence on tax matters and removing dependency on professional

Certification :- The College needs to provide course completion certificate to every students who completed the course successfully.

Total Teaching Hours: 30 Days

Methods of Instructions :-

1. By Lecture
2. Discussion
3. Hands of Practice

Members

- 1- Dr.S.N.Jha
- 2- Dr.H.P.Singh Saluja
- 3- Dr. S.R.Thakur
- 4- Dr.G.P.Gupta

Cordinator



HOD

Professor & Head
Deptt. of Commerce
Govt. V.Y.T. P.G. Autonomous
College Durg (C.G.)



Principal

Govt. V.Y.T. P.G. Autonomous
College Durg (C.G.)

कार्यालय, प्राचार्य,
शासकीय विद्या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं./फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030
वेबसाइट: www.govtsciencecollegedurg.ac.in
(राष्ट्रीय मूल्यांकन एल प्रत्यायन परिषद (NAAC) द्वारा A+ ग्रेड प्राप्त महाविद्यालय)



प्रमांक : 104 / वा.वि / 2018

दुर्ग, दिनांक : 29.11.2018

प्रति,

मेसर्स साकेत जैन एंड कम्पनी,
चार्टर्ड एकाउन्टेंट
एल.आई.जी-488, पद्मनाभपुर, दुर्ग, छ.ग.

विषय :- स्नातक/स्नातकोत्तर कक्षा के विद्यार्थियों को इंटरनशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने बाबत.

उपर्युक्त विषयान्तर्गत लेख है कि है कि वाणिज्य स्नातक स्तर/स्नातकोत्तर स्तर के छात्र-छात्राओं के बौद्धिक विकास एवं ज्ञान संवर्द्धन हेतु शैक्षणिक गतिविधियों के तहत अपनी संस्था में निम्नांकित विषय पर *Auditing Vouching & Verification*
On Training इंटरनशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने कष्ट करें.

प्रशिक्षण अवधि :- 17.12.2018 से ~~20~~ 01.2019

प्रशिक्षण स्थान :- फर्म का कार्यालय

प्रशिक्षण का समय:- कार्यालयीन समय

हस्ताक्षर विभागाध्यक्ष

डॉ. ओ.पी. गुप्ता
विभागाध्यक्ष वाणिज्य
शास.वि.या.ता.महावि., दुर्ग

प्राचार्य

शास.वि.या.ता.महावि., दुर्ग
Govt. V. Y. T. P.G. Autonomous
College, Durg (C.G.)

०/८

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं/फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030

वेबसाइट: www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एव प्रत्यासन परिषद (NAAC) द्वारा A⁺ ग्रेड प्राप्त महाविद्यालय)



क्रमांक : 103 / वा.वि / 2018

दुर्ग, दिनांक : 29.11.2018

प्रति,

जं.आर.आर.कम्पनी,
क्वा नं.28, सड़क 19, सेक्टर-2
भिलाई, छ.ग.

विषय :- स्नातक/स्नातकोत्तर कक्षा के विद्यार्थियों को इंटरशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने बाबत.

उपर्युक्त विषयान्तर्गत लेख है कि है कि वाणिज्य स्नातक स्तर/स्नातकोत्तर स्तर के छात्र-छात्राओं के बौद्धिक विकास एवं ज्ञान सर्वद्वन हेतु शैक्षणिक गतिविधियों के तहत अपनी संस्था में निम्नांकित विषय पर System Based Accounting
Practice with Tally इंटरशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने कष्ट करें.

प्रशिक्षण अवधि :- 17.12.2018 से 20.01.2019

प्रशिक्षण स्थान :- फर्म का कार्यालय

प्रशिक्षण का समय:- कार्यालयीन समय

हस्ताक्षर विभागाध्यक्ष

डा. ओ.पी. गुप्ता
विभागाध्यक्ष वाणिज्य
शास.वि.या.ता.महावि., दुर्ग

o/c

प्रचार्य

शास.वि.या.ता.महावि., दुर्ग
Principal
Govt. V. Y. T. PG. Autonomous
College, Durg (C.G.)

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं/फैक्स नं 07882211688 स्वशासी प्रकोष्ठ फोन नं 0788-2212030

वेबसाइट: www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एत प्रत्यागन परिषद (NAAC) द्वारा A+ ग्रेड प्राप्त महाविद्यालय)



क्रमांक : 102/वा.वि/2018

दुर्ग, दिनांक : 29.11.2018

प्रति,

भूपेश चौबे एंड कम्पनी,
2/234 आदित्य चैम्बर्स
मधुबन नगर बोरसी, दुर्ग

विषय :- स्नातक/स्नातकोत्तर कक्षा के विद्यार्थियों को इंटर्नशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने बाबत.

उपर्युक्त विषयान्तर्गत लेख है कि है कि वाणिज्य स्नातक स्तर/स्नातकोत्तर स्तर के छात्र-छात्राओं के बौद्धिक विकास एवं ज्ञान संवर्द्धन हेतु शैक्षणिक गतिविधियों के तहत अपनी संस्था में निम्नांकित विषय पर IT Placement & E-Filing इंटर्नशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने कष्ट करें.

प्रशिक्षण अवधि :- 17.12.2018 से 21.01.2019

प्रशिक्षण स्थान :- फर्म का कार्यालय

प्रशिक्षण का समय:- कार्यालयीन समय

हस्ताक्षर विभागाध्यक्ष

डा. ओ.पी. गुप्ता
विभागाध्यक्ष वाणिज्य
शास.वि.या.ता.महावि., दुर्ग

प्राचार्य

शास.वि.या.ता.महावि., दुर्ग
Govt. Science College, Durg (C.G.)
Autonomous
College, Durg (C.G.)

01c

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं./फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030

वेबसाइट : www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एवं प्रत्यायन परिषद (NAAC) द्वारा A⁺ ग्रेड प्राप्त महाविद्यालय)




क्रमांक : 101 / वा.वि / 2018

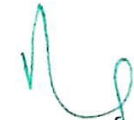
दुर्ग, दिनांक : 10.12.2018

वाणिज्य एवं प्रबंध विभाग सूचना
Notice Department of Commerce & Management

प्रशिक्षण प्रदान करने संबंधी सूचना
Notice for Internship/On-the Job Training

महाविद्यालय के बी.काम.-3 के समस्त छात्र-छात्राओं को सूचित किया जाता है कि वाणिज्य विभाग द्वारा दिनांक 17.12.2018 से 31.01.2019 तक प्रत्यक्ष कर के अन्तर्गत व्यक्तिक आयकर का निर्धारण एवं ई-फाइलिंग तथा अंकेक्षण प्रमाणन एवं सत्यापन प्रशिक्षण तथा प्रक्रिया व सिस्टम बेस्ड बेसिक एकाउंटिंग के तहत इन्टर्नशिप/ऑन-द-जॉब ट्रेनिंग कोर्स में एक माह का प्रशिक्षण प्रदान किया जाना है, अतः इच्छुक छात्र-छात्राएं अपना नाम विभागाध्यक्ष के पास दर्ज करावें प्रत्येक विधा में 15-15 स्थान निश्चित हैं।


विभागाध्यक्ष
वाणिज्य विभाग
शा.वि.या.महावि., दुर्ग


प्राचार्य
शा.वि.या.महावि., दुर्ग
Principal
Govt. V. Y. T. P. G. Autonomous
College, Durg (C.G.)

Notice Board

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं./फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030

वेबसाइट : www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एव प्रत्याशन परिषद (NAAC) द्वारा A⁺ ग्रेड प्राप्त महाविद्यालय)



क्रमांक : 204 / वा.वि / 2019

दुर्ग, दिनांक : 02.12.2019

प्रति,

मेसर्स साकेत जैन एंड कम्पनी,
चार्टर्ड एकाउन्टेंट
एल.आई.जी-488, पद्मनाभपुर, दुर्ग, छ.ग.

विषय :- स्नातक/स्नातकोत्तर कक्षा के विद्यार्थियों को इंटर्नशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने बाबत.

उपर्युक्त विषयान्तर्गत लेख है कि है कि वाणिज्य स्नातक स्तर/स्नातकोत्तर स्तर के छात्र-छात्राओं के बौद्धिक विकास एवं ज्ञान संवर्द्धन हेतु शैक्षणिक गतिविधियों के तहत अपनी संस्था में निम्नांकित विषय पर IT Practice & E-filing इंटर्नशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने कष्ट करें.

प्रशिक्षण अवधि :- 16.12.2019 से 15.01.2020

प्रशिक्षण स्थान :- फर्म का कार्यालय

प्रशिक्षण का समय :- कार्यालयीन समय

हस्ताक्षर, विभागाध्यक्ष

डॉ. ओ.पी. गुप्ता
विभागाध्यक्ष वाणिज्य
शास.वि.या.ता.महावि., दुर्ग

0/c

प्राचार्य

शास.वि.या.ता.महावि., दुर्ग
Govt. V.Y.T.P.G. Autonomous
College, Durg (C.G.)

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं./फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030

वेबसाइट: www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एत प्रत्यायन परिषद (NAAC) द्वारा A' ग्रेड प्राप्त महाविद्यालय)



क्रमांक : 203 / वा.वि / 2019

दुर्ग, दिनांक : 02.12.2019

प्रति,

जे.आर.आर.कम्पनी,
क्वा नं.28, सड़क 19, सेक्टर-2
भिलाई, छ.ग.

विषय :- स्नातक/स्नातकोत्तर कक्षा के विद्यार्थियों को इंटर्नशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने बाबत.

उपर्युक्त विषयान्तर्गत लेख है कि है कि वाणिज्य स्नातक स्तर/स्नातकोत्तर स्तर के छात्र-छात्राओं के बौद्धिक विकास एवं ज्ञान संवर्द्धन हेतु शैक्षणिक गतिविधियों के तहत अपनी संस्था में निम्नांकित विषय पर *Auditing, Vouching & Verification* *on Training* इंटर्नशिप प्रशिक्षण/ऑन द जॉब ट्रेनिंग प्रदान करने कष्ट करें.

प्रशिक्षण अवधि :- 16.12.2019 से 18.01.2020

प्रशिक्षण स्थान :- फर्म का कार्यालय

प्रशिक्षण का समय:- कार्यालयीन समय

हस्ताक्षर विभागाध्यक्ष

डॉ. ओ.पी.गुप्ता
विभागाध्यक्ष वाणिज्य
शास.वि.या.ता.महावि., दुर्ग

[Handwritten Signature]
प्राचार्य

शास.वि.या.ता.महावि., दुर्ग
Govt. V. Y. T. P. G. Autonomous
College, Durg (C.G.)

[Handwritten Signature]

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं./फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030

वेबसाइट: www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एव प्रत्यायन परिषद (NAAC) द्वारा A⁺ ग्रेड प्राप्त महाविद्यालय)



क्रमांक : 202 / वा.वि / 2019

दुर्ग, दिनांक : 02.12.2019

प्रति,

भूपेश चौबे एंड कम्पनी,
2 / 234 आदित्य चैम्बर्स
मधुबन नगर बोरसी, दुर्ग

विषय :- स्नातक / स्नातकोत्तर कक्षा के विद्यार्थियों को इंटर्नशिप प्रशिक्षण / ऑन द जॉब ट्रेनिंग प्रदान करने बाबत.

उपर्युक्त विषयान्तर्गत लेख है कि है कि वाणिज्य स्नातक स्तर / स्नातकोत्तर स्तर के छात्र-छात्राओं के बौद्धिक विकास एवं ज्ञान संवर्द्धन हेतु शैक्षणिक गतिविधियों के तहत अपनी संस्था में निम्नांकित विषय पर System Based Accounting Practice with Tally इंटर्नशिप प्रशिक्षण / ऑन द जॉब ट्रेनिंग प्रदान करने कष्ट करें.

प्रशिक्षण अवधि :- 16.12.2019 से 18.01.2020

प्रशिक्षण स्थान :- फर्म का कार्यालय

प्रशिक्षण का समय :- कार्यालयीन समय

हस्ताक्षर विभागाध्यक्ष

डॉ. ओ.पी. गुप्ता
विभागाध्यक्ष वाणिज्य
शास.वि.या.ता.महावि., दुर्ग

o/c

प्राचार्य

शास.वि.या.ता.महावि., दुर्ग
Govt. V. Y. T. P. G. Autonomous
College, Durg (C.G.)

कार्यालय, प्राचार्य,
शासकीय वि.या.ता.स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं./फैक्स नं 07882211688, स्वशासी प्रकोष्ठ फोन नं 0788-2212030
वेबसाइट: www.govtsciencecollegedurg.ac.in
(राष्ट्रीय मूल्यांकन एत प्रत्यायन परिषद (NAAC) द्वारा A' ग्रेड प्राप्त महाविद्यालय)




क्रमांक : 201 / वा.वि / 2019


दुर्ग, दिनांक : 30.11.2019

वाणिज्य एवं प्रबंध विभाग सूचना
Notice Department of Commerce & Management

Notice for Internship/On-the Job Training
प्रशिक्षण प्रदान करने संबंधी सूचना

महाविद्यालय के बी.काम.-३ के समस्त छात्र-छात्राओं को सूचित किया जाता है कि वाणिज्य विभाग द्वारा दिनांक १६.१२.२०१९ से १५.०१.२०२० तक प्रत्यक्ष कर के अन्तर्गत व्यावितक आयकर का निर्धारण एवं ई-फाइलिंग तथा अंकेक्षण प्रक्रिया व सिस्टम बेस्ड बेसिक एकाउंटिंग विषय शीर्षक के अन्तर्गत एक माह का इन्टरनशिप/ऑन द जॉब प्रशिक्षण प्रदान किया जाना है, अतः इच्छुक छात्र-छात्राएं अपना नाम विभागाध्यक्ष के पास दर्ज करावें।


विभागाध्यक्ष
वाणिज्य विभाग
शा.वि.या.महावि., दुर्ग


- प्राचार्य -
शा.वि.या.महावि., दुर्ग
Govt. V. Y. T. P. G. Autonomous
College, Durg (C.G.)

Notice Board

कार्यालय, प्राचार्य,
शासकीय विद्यापीठा, स्नातकोत्तर स्वशासी महाविद्यालय, दुर्ग (छ.ग.)

फोन नं. फैक्स नं. 07882211688 स्वशासी प्रकोष्ठ फोन नं. 0788-2212030

वेबसाइट: www.govtsciencecollegedurg.ac.in

(राष्ट्रीय मूल्यांकन एत प्रत्यायन परिषद (NAAC) द्वारा A⁺ ग्रेड प्राप्त महाविद्यालय)



क्रमांक : 201 / वा.वि / 2019

दुर्ग, दिनांक : 30.11.2019

वाणिज्य एवं प्रबंध विभाग सूचना

प्रशिक्षण प्रदान करने संबंधी सूचना

महाविद्यालय के बीकाम-3 के समस्त छात्र-छात्राओं को सूचित किया जाता है कि वाणिज्य विभाग द्वारा दिनांक १६.१२.२०१९ से १५.०१.२०२० तक प्रत्याक्ष कर के अन्तर्गत व्यक्तिगत आरकर का निर्धारण एवं ई-फाइलिंग तथा अंकेक्षण प्रक्रिया व सिस्टम बेस्ड बेसिक एकाउंटिंग विषय शीर्षक के अन्तर्गत एक माह का इन्टरनेट/ऑन द जॉब प्रशिक्षण प्रदान किया जाना है, अतः इच्छुक छात्र-छात्राएं अपना नाम विभागाध्यक्ष के पास दर्ज करावें।

विभागाध्यक्ष
वाणिज्य विभाग
शा.वि.या.महावि., दुर्ग

Notice Board

प्राचार्य
शा.वि.या.महावि., दुर्ग
Govt. V. Y. T. P. G. Autonomous
College, Durg (C.G.)

GOVT.V.Y.T.PG.AUTONOMOUS COLLEGE,DURG(C.G.)

वणिज्य एवं प्रबंध विभाग

Department of Commerce & Management
Internship/On-the-Job Certificate Course

Certificate Programme on Direct Taxes



SYLLABUS:-INCOME TAX PRACTICES & IT FILLING

Course Objectives:-This course aims at encouraging salaried individuals to file their own income tax return and the course material is basically design to give details knowledge of the provisions of Income Tax Act to help the salaried employees to proactively plan their taxes in advance and for giving knowledge of complete e-filling process of income tax return forms.The course contain meticulously designed tax calculation knowledge that simplify complicated calculations and to give full detailed understanding

Course Contents :

- | | |
|----------|---|
| Unit-I | 1- Brief History of Income Tax in India. |
| | 2- Sailand features of Income Tax. |
| | 3- Objectives of Charging Income tax. |
| | 4- Important Definitions :
Previous Year, Assessment Year, Person, Assessee, Income |
| | 5- Features of Income: Gross Total Income : Income of Heads Name
1-Salary 2-Income from House Property 3_Income from Business &
Profession 4- Income from Capital Gains 5- Income from Other
Sources |
| Unit-II | 6- Calculation of Total Income |
| | 7- Casual Income : |
| | 8- Exempted Income:1-Exempted incomes for all assesses.2- Exempted
income of certain Institutions and funds.3- Exempted income for
salaried Persons |
| | 9- Residence & Tax Liability : Only Introduction and types of resident
and his tax liability. |
| UNIT-III | 10- Income from Salary-Computation of Taxable Salary-Only Chart Table |
| | 11- Process of Computation of Taxable Salary Under head Salaries. |
| | 12- Provident Fund : Meaning ,Types of Funds |
| | 13- Income from Salaries (Retirement & Retrenchment) Basic Knowledge. |
| | 14- Deduction from Gross total Income : U/S 80C to 80U |
| | 15- Assessment of Individuals: Computation of Total Income |
| | 16- Computation of Tax Liability of Individuals:- Tax Liability of Various
Persons for Age Up to 60 Years .More than 60 Years, More than 75
Years |
| UNIT-IV | 17- Deduction at Tax at Source. |
| | 18- Procedure of Assessment |
| | 19- Knowledge About PAN Card |

- 20- Knowledge About ADHAR Card
- 21- Types of Assessment: 1- Self Assessment, Regular Assessment, Best Judgement, Re-assessment
- 22- Recovery & Refunds of Tax
- 23- Advanced Payments of Tax
- 24- Provisions and Procedure of the filling the Return of Income and e-filling of Income Tax & TDS Returns: ITR-1, ITR-2, ITR-3, ITR-4S, ITR-5, ITR-6, ITR-7, Knowledge of Proforma ITR-V
- 25- e-filling of Income Tax Returns & TDS.

Course Out Comes:- This course will make student capable for handling self assessment & e-filling of Income Tax:

- The course is designed to enable the students filter out unnecessary provisions which is beneficial for assesses.
- The only course that aims to make self assessment of tax liability.
- This course help students to prepare their entrie family returns.
- This course provide students own independence on tax matters and removing dependency on professional

Certification :- The College needs to provide course completion certificate to every students who completed the course successfully.

Total Teaching Hours: 30 Days

Methods of Instructions :-

1. By Lecture
2. Discussion
3. Hands of Practice

Members

- 1- Dr.S.N.Jha
- 2- Dr.H.P.Singh Saluja
- 3- Dr. S.R.Thakur
- 4- Dr.G.P.Gupta

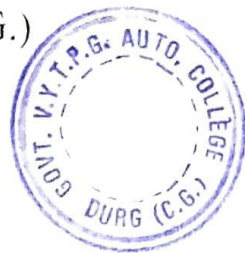
Cordinator



HOD



Principal
Govt. V. Y. T. P. G. Autonomous
College, Durg (C.G.)



वणिज्य एवं प्रबंध विभाग

Department of Commerce & Management
Internship/On-the-Job Certificate Course

SYLLABUS of Auditing Vouching & Verification ^{Procedure} Hands on Training _{Hands ✓}

Objective: This course is designed to give knowledge regarding the concepts of audit. To give knowledge of person conducting audit and auditor work. To give knowledge about different risk involve in business and financial management and to give knowledge about different internal and audit control to mitigate the different risk. To control all the activities of an organization. As this course is useful for Commerce students to get jobs in different Chartered Accountants firms as well as different companies in account section.

Course Inputs:

Unit-I Financial Audit-Evolution of financial auditing ,idea of development of financial audit in India,auditing objective,scope and philosophy of auditing,qualification and qualities of an auditor.advantages and limitations of audit.

Vouching and Verification:To give basic knowledge of auditing starting from vouching and verification.Vouching means "to vouch" i.e. examine the vouchers.Verification means "to verify" the assets and liabilities of the business.Both the two terms are the first two steps of auditing,in-fact vouching helps in the process of verification.

Unit-II Types of Audit-General audits and specific audits,types of general audits and types of specific audits,continous,periodical and balance sheet audit.

Internal audit-concept and objectives of internal audit,application of audit to different management functions,differentiates between internal and external audit,internal check and internal audit.

Internal auditor-qualification for and internal auditor,need for independent functioning,relationship with the external auditor,code of ethics,qualities required in internal audit personnel,role of internal auditor as a management member.

Unit-III Planning of Internal audit-Important of planning internal audit,factors to foa a good plan,stages of internal audit planning knowledge of the business an integral aspects,internal audit plan.

Internal audit Programme-Nature of internal audit programme, advantages and disadvantages, use of sampling techniques and use of tests.

Internal Control-Concept and objectives of internal control, characteristics of an effective system of internal controls, elements and basic principles and inherent limitations.

Unit-IV Internal check-Meaning and significance of internal check,objectives and characteristics of an effective internal check system,advantages and disadvantages.

Internal Controls in Computer-based-system:IT revolution,challenges in internal controls,aspects of internal controls applicable in IT environment and internal controls for computersed accounting.

Internal Controls on the accounting function-Internal control considerations,cash functions like cash and bank.Salaries and employee benefits,Purchases and creditors,Sales and debtors.Inventories.fixed assets and investments and other accounting activity.

Unit-V

Evaluation of Internal Control systems-Objective of evaluation, steps in evaluation, techniques of evaluation flowcharts and internal control questionnaires, internal control schemes.

Dimensions of Internal Control-Internal Control and risk assessment, internal control in banking and insurance, internal control for small and medium enterprises(SMEs),audit practices in relation to internal control, lists out the reporting of internal control weakness.

Internal audit Report-Features of a good internal audit report, importance of working paper,CARO,Companies (Auditors Report)Order 2003.

Out Comes from this Course: This course will make students capable for indentifying financial and business risk in following area:-

- Examination of the Truth and fairness of Final accounts.
- Discovery of Errors.
- Detection of Fraud.
- Prevention of Frauds and Errors.
- Advice to Management.
- Ascertaining true financial position of business.

Certification :- The College needs to provide course completion certificate to every students who completed the course successfully.

Total Teaching: 30 Days

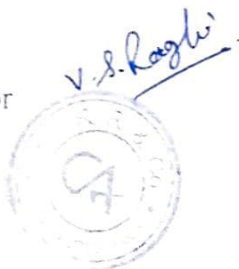
Methods of Instructions :-

1. By Lecture
2. Discussion
3. Hands of Practice

Members

- 1- Dr.S.N.Jha
- 2- Dr.H.P.Singh Saluja
- 3- Dr. S.R.Thakur
- 4- Dr.G.P.Gupta

Cordinator



HOD

Principal

Govt. V.V.T.P.G. Autonomous
College Durg (C.G.)





Internship/On-the-Job Certificate Course

SYLLABUS : SYSTEM BASED ACCOUNTING PRACTICE AND TALLY SOFTWARE TRAINING

Course Objectives: This course is designed to give knowledge regarding concept soft financial Accounting, and Tally as accounting package which is used for learning to maintain accounts. To meet the pace of the growing world, the accounting system have also been computerized and automated as one single entry manages both accounting and inventory needs. Tally is the most popular accounting packages used across our country and needs a lot of trained manpower to meet there quirements. The object of this course is to give knowledge about billing, payroll, banking, taxation, inventory etc. on tally software. As this course is useful for Commerce students to get jobs in different offices as well as companies in Accounts departments.

Course Contents :

Unit-I Recording Procedure in Accounting, What is a transaction, what is a Voucher, Recording of transactions in Book of Primary Entry(Journal),Posting of transactions into Ledger, Preparation of Trial Balance. Introduction to Subsidiary Books of Accounting viz. Cash Book ,Bank Book, Sales Book, Purchase Book etc.

Preparation of Final Accounts, Significance of Final Accounts, Classification of Assets-Fixed Assets, Current Assets, Classification of Liabilities-Fixed Liabilities, Current Liabilities, Introduction to terms like Revenue & Capital Incomes/Expenses, Direct/Indirect Incomes & Expenses, Introduction to Trading Account/Manufacturing Account, Profit & Loss Account, Balance Sheet.

Unit-II Introduction to Tally Screen, Button Bar, Calculator, Work Area Gateway of Tally, Menu Creation of Company Accounts Only Company, Inventory Only Company, Accounts with Inventory Company, Alteration of Company, Optional Features of Tally for Financial Accounting-F11,Configuration options of Tally-F12.

Accounts Masters Why Account Masters are required, Concept of hierarchy of accounts, Accounting Groups, Accounting Ledgers and Sub Ledgers, Introduction to Reserved Account Groups available in Tally,Creation of Account Masters,Creation/Alteration of Groups,Alteration of System Generated Reserved Groups,Deletion of Group /Ledger.

Unit-III Creation/Alteration of Multiple Ledgers/Groups Copying.Masters.Set Credit Limits & Credit Periods for Debtors &/ or Creditors. Advance options for automatic calculation of interest.

Accounts Vouchers: Introduction to Voucher Screen of Tally, How to Save Voucher, How to Modify saved voucher, How to Print Voucher online. What is a Payment Voucher, What is a Receipt Voucher, What is a Contra Vouchers, Making entries through these three types of vouchers in singly Entry Mode and Double Entry Mode. Use of Voucher Configuration Option(F12).Concept of Sales and Purchase Account. Concept of Sales Returns/Returns Inwards. Concept of Purchase Returns or Returns Outwards. Concept of multiple Sales & Purchase Accounts. What is a Sales Voucher. What is a Purchase Voucher. What is a Debit Note. What a Credit Note. Making these voucher entries without Inventory Details, Using Voucher Mode & Invoice Mode for entry of Sales & Purchase Voucher. Concept of adjustments. What is a Journal Voucher. Creating new Voucher Types. Creating new Voucher Class.

Unit-IV Accounts Reports: Account Books, Cash Books(s),Bank Book(s),Sales Register, Purchase Register, Note Register, Credit Note Register Debit. Ledgers, Statement of Accounts, Trial Balance, Profit and Loss Account, Balance sheet, Exception Reports, Interest Calculations, On Receivables, On payables.

Display: Trial Balance, Day Book, Account Book, Statement of Accounts. Inventory Books Statements of Inventory. Cash/fund flow. Payroll Reports. List of Accounts Exception Reports. Print Management.

Unit-V Purchase Procedure in a company: Purchase Order, Receipt of Goods. Purchase invoice. Purchase Returns Credit Note. Sales procedure in a company. Sales Order. Dispatch of Goods. Sales invoice Sales Returns. Debit Note Using Optional Vouchers for Purchase Enquiry. Quotations. Inventory Reports. Reports pertaining to inventory.

Advanced Features of Tally: Printing & Housekeeping, Backup & Restore ,Tally Vault etc. Business Management Introduction to Cost Center, Cost Categories, Provisional Vouchers, MIS Reports.

Course Outcomes: This course will make student capable for handling financial accounting into tally in following scope:-

- Preparation of Voucher types as per specific requirement under Payment. Receipt. Journal. Purchase. Sale etc.
- Make an entry to Payment. Receipt. Journal. Contra. Purchase. Sales. Purchase. and Return & Sales Return Voucher in related Ledgers.
- Make Journals entries in to proper head.
- Make ledger into proper group.
- Preparation of Financial Statement Comprises Trading account.Profit & Loss Account or Income & Expenditure Account.Receipts and Payment Account Balance Sheet.



- Also Interpretation of financial Statements.
- Reconcile Bank Statement with Cash Book.
- Maintenance of Stock/inventories.
- Report generation etc.



Certification :- The College needs to provide course completion certificate to every students who completed the course successfully.

Total Teaching: 30 Days

Methods of Instructions :-

1. By Lecture
2. Discussion
3. Assignment
4. Hands of Practice

Members

- 1- Dr.S.N.Jha
- 2- Dr.H.P.Singh Saluja
- 3- Dr. S.R.Thakur
- 4- Dr.G.P.Gupta

Coordinator

v.s. Baghi

G.P. Gupta
 HOD

G.P. Gupta
 Principal
 Govt. V.Y.T.P.G. Autonomous
 College, Durg (C.G.)