**Rajasthan ILD Skill University**

**Financial and Commercial Skills**

**Syllabus of Semester-VI**

**Course - Accounting and Taxation Skills**

**Objectives:** To impart basic knowledge of accounting and taxations in computerized environment.

**Scheme of Examination:**

**Continuous Assessment (MM: 100)**

The continuous assessment shall be done by the concerned faculty based on mid-term test (40 marks); demonstration / presentation (40 marks) and attendance / punctuality / personality traits (20 marks)

**End term Assessment (MM: 100)**

The End Term Assessment of educational component shall be carried out by the University in the form of written examination whose duration shall be 3 hours as per following examination paper pattern:

Section – A: Ten questions of 2 mark each. Student shall be required to attempt all.

Section – B: Eight questions of 10 marks each out of which student shall be required to attempt any Four.

Section – C: Four questions of 20 marks each out of which student shall be required to attempt any two.

**Semester Credit Table**

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| **Semester VI** | | | | | | | |
|  |  | **CREDITS** | | | **EoSE DURATIONS (HRS)** | | |
| **SR NO** | **PARTICULARS** | **THEORY** | **PRACTICAL** | **SELF/ PROJECT/ INDUSTRY** | **THEORY** | **PRACTICAL** | **SELF/ PROJECT/ INDUSTRY** |
| **1** | Paper 1: Tally: Accounting & GST |  | - | 4 |  | - | 3 |
| **2** | Paper 2: Securities Analysis and Derivative Trading | 3 | 4 | - | 3 | 2 | - |
| **3** | Paper 3: Corporate Taxation | 3 | 4 | - | 3 | 2 | - |
|  | **TOTAL** | **6** | **8** | **4** |  |  |  |
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**Semester VI**

**Paper 1: Tally: Accounting & GST**

***Learning Objective-*** *To develop a conceptual understanding of knowledge of Tally software to prepare business accounts and pay online Goods and service Tax and also filed the GST return*

***Learning Outcome:*** *Perfect practical knowledge of Tally Software to prepare accounts and Goods and Service Tax*

**Note: Candidate has to take training with the Chartered Accountant or Accountant for 30 days and get knowledge of Tally Software for accounting and taxation purpose. Candidate has to submit a certificate of learning from the competent authority in original. Candidate has to prepare a report for their learning in 25 to 30 pages.**

**Paper 2:** : Securities Analysis and Derivative Trading

***Learning Objective:*** *To explain the basic knowledge of Securities Analysis and Derivative Trading*

*, so that the students will able to understand the Stock Market Operations.*

1. Investments Management
2. Stock Market Trading in India
3. Security Analysis and Portfolio Management
4. Derivatives- Basic Strategies
5. Advances Derivative Strategies

***Learning Outcome:*** *The student will able to apply knowledge of Securities Analysis and Derivative Trading in their investment decisions.*

**Note: The question papers are set in ENGLISH language only. The examinee may answer in English or Hindi language as per their medium of examination.**

**Suggested Books:**

1. J B Gupta, “Strategic Financial Management”, Taxmann Publications Pvt Ltd.
2. R P Rustagi, “Strategic Financial Management”, Sultan Chand & Sons. New Delhi ,

**Paper 3:** Corporate Taxation

***Learning Objective-*** *To develop a taxation knowledge up to the level of Corporate Taxation*

1. Computation of Taxable Income and Tax Liability
2. Minimum Alternate Tax
3. ITR -5; ITR – 6; ITR - 7
4. Tax Planning, Tax Evasion and Tax Avoidance
5. Tax Administration

***Learning Outcome:*** *The student will able to compute the tax on corporate income and prepare income tax returns.*

**Note: The question papers are set in ENGLISH language only. The examinee may answer in English or Hindi language as per their medium of examination.**

**Suggested Books:**

1. Income Tax: Sharma, Shah, Mangal: RBD Publication
2. Direct Taxes: Singhnia and Singhania, Taxmann Publication
3. Direct Taxes: Ahuja & Gupta: Commercial Law Publication (India) Pvt, Ltd.

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