

Pune District Education Association's  
**Baburaoji Gholap College**  
Sangvi, Pune 411 027 (Maharashtra).

**Proposed Syllabus**

Under  
**COMMUNITY COLLEGE COURSE**

In

**Goods and Services Tax (GST)**

Submitted to

**University Grant Commission**  
Bahadur Shah Zafar Marg,  
New Delhi - 110002.

## **Details about Structure/Pattern of Syllabus**

**1. Title of the Course: B.Voc. – Retail Management**

**2. Course Level:**

Level 5: Diploma

Level 6: Advanced Diploma

Level 7: Degree

**3. Trade / Sector:**

**4. Syllabus to be implemented from the Academic year:**

**F.Y. B.Voc. 2018 – 2019, S.Y. B.Voc. 2019 – 2020, T.Y. B.Voc. 2021 – 2022**

**5. Preamble of the Syllabus:**

The Bachelor of Vocation (B.Voc.) in Retail Management is the undergraduate course of Savitribai Phule Pune University, Ganeshkind, Pune 411 007. It is the multilevel exit course leading to Diploma, Advance Diploma and Degree in Retail Management after the successful completion of one, two and three years respectively. This undergraduate credit system based curriculum, would develop a strong fundamentals and specialization in the discipline of Retail Management. The students pursuing different qualifications in Retail Management need to develop in depth understanding various aspects of the subject. The principles and fundamental concepts in Retail Management will be studied in details. The students will have deeper understanding of service sector rules and regulation. The course proposes to skill based education due to which the student's ability of problem solving will be enhanced. The students can develop their own business in Retail Management service sector.

**Objective of the course:**

1. To provide skills relating to a 'Retail Management profession and appropriate content of General Education.
2. To ensure that the students will get adequate knowledge and skills at each exit point of the programme.
3. To provide flexibility to the students by means of pre-determined entry and multiple exit points as per the National Skills Qualification Framework (NSQF) guidelines.

4. To enhance employability of the graduates and meet industry requirements and are also expected to be equipped to become part of global workforce.
5. To provide vertical mobility to students coming out of 10+2 with vocational subjects.

### **Introduction:**

#### **Salient Features of the Credit System:**

- a) B.Voc. in 'Retail Management' has been designed as per the guidelines and objective of UGC, New Delhi, NSDC, New Delhi and NSQF to cater skill force to the retail Management.
- b) B.Voc. course is multiple exist program, which leads Diploma after completion of first year, Advance Diploma after completion of two years and Degree in B.Voc. after successful completion of three years.
- c) B.Voc. three years degree course in 'Retail Management' is of 180 credits, where one credit theory course is of one clock hour per week running for 15 weeks and one credit for practical course will consist of 10 of laboratory exercise including the revision and setting up the practical. Thus, each credit is equivalent to 15 hours.
- d) In one credit, 10 lectures are assigned for actual teaching in the classroom and 5 lectures are for seminars, discussions, home assignments and library work.
- e) Every student shall complete 180 credits in a minimum of six semesters. All semesters will have 30 credits each.
- f) The student will be declared as failed if s/he does not pass in all credits within a total period of five years. After that such students will have to seek fresh admission as per admission rules prevailing at that time.
- g) In every year, the academic calendar showing dates for commencement and end of each semester, internal assessment examinations and term end examination will be prepared and duly notified before starting of each semester.
- h) Student has to complete internship every year to complete the Diploma / Advance Diploma / Degree Course.

The students seeking admission to Diploma / Advance Diploma / B.Voc. Degree in 'Retail Management' are hereby informed that they are supposed to adhere to the following rules:

- a) A minimum of 75 % attendance for lectures / practical is the pre-requisite for grant of each semester.
- b) There shall be tutorial / practical / surprise test / home assignment / review of article / seminar / industrial visits / training course as a part of internal assessment in each semester.

The students are supposed to attend all the examinations. The re-test will not be taken for the student absent for the any examination.

- c) The students opting for project course shall follow the rules framed for the same.

**6. Faculty of the Course:** Commerce

**7. Eligibility for Admission:**

The eligibility condition for admission to B.Voc. programme shall be 10 + 2 or equivalent from any stream.

**Duration of the Course:**

Award	Duration	Corresponding NSQF level
Diploma	1 year	5
Advanced Diploma	2 years	6
Degree	3 years	7

**8. Intake capacity of students:**

50 students at entry level

**9. Examination:**

- a) The assessment and evaluation for the B.Voc. programme will be as per the guidelines of Savitribai Phule Pune University for credit based system.
- b) The assessment for the general education component should be according to the guidelines of Savitribai Phule Pune University as per their prevailing standards and procedures.
- c) The assessment for the skill development components will focus on practical demonstrations of the skills acquired. This may be by the consultation with respective Sector Skill Council for designing the examination and assessment pattern for the skill development components. This may be considered by using the designated assessors of Sector Skill Councils/industry associations for the conduct of practical assessment.

**I. Pattern of Examination**

- i. Internal examination, Term end examination, Practical, Oral and Project
- ii. Pattern of the question paper: As per university rules

**Evaluation of Students:**

- 1 Assessment will consist of (a) in-semester continuous assessment and (b) end-semester assessment with an equal weightage of 50 % marks each.

- 2 Minimum 30 % marks are required for passing the both in semester examination and end semester examination separately. However, minimum 40 % mark is required for passing in the combined examination of in-semester and end-semester examination.
- 3 A student cannot take admission for the next year if s/he fails to complete 50% credits of the previous two semesters. The internal marks will not change and student cannot reappear for internal examination. If student missed the internal examination, s/he will have second chance with the permission of the only concerned teacher. It will be the discretion of concerned teacher and internal departmental assessment committee. In case, s/he wants to repeat internal, s/he can do so only by registering for the said courses during 5<sup>th</sup>/6<sup>th</sup> semester whichever is applicable.
- 4 The answer scripts for the only internal examination and not for end semester examination may be shown to the concerned student.
- 5 There shall be revaluation of answer script of end semester examination only, but not of internal examination.

- **In-semester examination:**

The internal assessment for each course would be continuous and dates for all tests will be pre-notified in the time table. The internal assessment committee will coordinate this activity.

- **Theory Courses:**

The students should be encouraged to conduct various academic activities. A teacher must select a variety of the methods for internal assessment like: mid-semester test, online test, computer based examination, open book test (by the concerned teacher choice of allowed books), tutorial, surprise test, oral, assignments, review of article, Seminar presentation and journal / lecture / library notes. It is the responsibility of the student to preserve the documentation of the internal assessment except midterm test answer script.

- **Practical courses:**

It is a continuous evaluation process and practical courses will be evaluated on the basis of following points.

- 1 Performance assessment of each experiment on the basis of attendance, punctuality, journal completion, practical skills, results, oral and analysis.
- 2 Test on practical may be conducted before the end-semester examination.
- 3 Assessment of each experiment shall be done for each practical weekly.
- 4 The student strength of practical batch should be twenty. One practical session is of 3 hour duration for one practical batch.

- **Project Course:**

The project work will be evaluated by incharge of project batch in consultation with project guide. The assessment of project work will be done weekly in the respective batch and evaluation will be on the basis of weekly progress of project work, referencing, oral, results and documentation.

- **End-semester examination:**

The end-semester examination for 50 marks for all courses would be held nearly two weeks after the completion of teaching for that semester. The paper setting and assessment for all courses would be the responsibilities respective course in-charges. The all activities related to examination like paper setting, evaluation, assessment, preparation of marks-sheets etc. would be coordinated by the examination committee of department.

## **II. Standard of Passing**

Minimum 30 % marks are required for passing the both in semester examination and end semester examination separately. However, minimum 40 % mark is required for passing in the combined examination of in-semester and end-semester examination.

## **III. ATKT Rules**

A student cannot take register for the next year if s/he fails to complete 50 % credits of the previous two semesters.

## **IV. Award of Class**

Grades will be awarded from grade point average (GPA) of the credits.

### **GPA Rules:**

1. The formula for GPA will be based on Weighted Average. The final GPA will not be printed unless a student passes courses equivalent to minimum 180 credit hours. Total credits hours means the sum of credit hours of the courses which a student has passed.
2. A seven point grade system [guided by the Government of Maharashtra Resolution No. NGO-1298/[4619]/UNI 4 dated December 11, 1999 and University regulations] will be followed.
3. If the GPA is higher than the indicated upper limit in the third decimal digit then the student be awarded higher final grade (e.g. a student getting GPA of 4.492 may be awarded 'A')
4. For semester I, II, III, IV and V examinations, only the grade points will be awarded for each subject. Final GPA along with final grade will be awarded only at the end of VI<sup>th</sup> semester. In case of verification, the existing rules will be applicable. The revaluation result will be adopted if there is a change of at least 10 % marks and in the grade of the course.
5. After the declaration of result, for the improvement of grade, the student can reappear for the examination of 30 credits worth theory courses.

6. A student can go for the grade improvement program only after the declaration of final semester examination i.e. at the end of next academic year after passing B.Voc. examination and within three years of completion of B.Voc. A student can appear for grade improvement programme only once.

#### **V. External Students**

There shall be no external students.

#### **VI. Setting of Question Paper/Pattern of Question Paper**

All general and skill education components based end-semester question papers will be set by the college and centralized assessment of all papers will be done as per the guideline of SavitribaiPhule Pune University. The Questions should be designed to test the conceptual knowledge and understanding of the basic concepts of the subject. Theory examination will be of 2 hours duration for each theory course. There shall be 4 questions each carrying marks as shown below. The pattern of question papers shall be:

Question 1 (10 Marks) 5 out of 10 answer in 20 words each of 2 marks

Question 2 (10 Marks) 2 out of 4 short note/answer in 50 words each of 5 marks

Question 3 (15 Marks) 2 out of 3 answer in 150 words each of 7.5 marks

Question 4 (15 Marks) 1 out of 3- answer in 300 words each of 15 marks

#### **VII. Verification/Revaluation**

There is also a provision for verification and revaluation. In case of verification, the existing rules will be applicable. The revaluation result will be adopted if there is a change of at least 10 % marks and in the grade of the course. There shall be revaluation of answer script of end semester examination, but not of internal assessment papers.

#### **10. Structure of the Course:**

The basic structure (Framework) of the proposed Diploma syllabus for the one year, Advance Diploma for the two years and Degree for three years integrated course ('Retail Management') leading to B.Voc. in 'Retail Management' at Baburaoji Gholap College, Sangvi, Pune 411 027 affiliated to Savitribai Phule Pune University is given at the end of the Annexure - II.

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| <b>I. Compulsory Paper:</b>            | All papers are compulsory.                     |
| <b>II. Optional Paper:</b>             | No optional paper.                             |
| <b>III. Question Paper and Papers:</b> | As mentioned above in the examination section. |
| <b>IV. Medium of Instructions:</b>     | English  |

**11. Equivalence of previous syllabus along with proposed syllabus**

This course is sanctioned from academic year 2018-2019. So new syllabus has been proposed. Hence no previous syllabus is available.

**12. University Terms:**

Diploma course contains total 2 Semesters. Advance Diploma course contains total 4 Semesters and the degree course contains total 6 Semesters.

**13. Subject wise Detailed Syllabus:**

A copy of subject wise detailed syllabus is attached with this Annexure - II.

**14. Recommended Books:**

The list of recommended books is given at the end of syllabus.

**15. Qualification of Teacher:**

The qualification of faculty will be as per guidelines and norms of University Grant Commission, New Delhi and National Skill Development Council.



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**Structure of GST Syllabus**

Syllabus to be implemented from academic year 2020 – 2021

<b><u>PROGRAMME STRUCTURE</u></b>					
<b>Course</b>	<b>Course type</b>	<b>Code No</b>	<b>Course Name</b>	<b>No. of Credits</b>	<b>Total Hours</b>
<b>One/ Certificate Tax Associates</b>	General Paper -01	GST101	Fundamentals of Accounting -I	4	60
	General Paper -02	GST102	Auditing and Taxation	4	60
	General Paper -03	GST103	Fundamentals of Accounting -II	4	60
	<b>General Component Total</b>			<b>12</b>	<b>180</b>
	Skill Paper -01	GST104	GST Paper-I	6	90
	Skill Paper -02	GST105	GST Paper-II	6	90
	Skill Paper -03	GST106	Project Work	6	90
	<b>Skill Component Total</b>			<b>18</b>	<b>270</b>
	<b>Certificate CourseComponent TOTAL</b>			<b>30</b>	<b>450</b>

**Semester- I**  
**Paper GST101 : Fundamentals of Accounting - I**  
 Duration-03 hrs      Lectures -60    Practical- Nil    *Maximum Marks 100*

*Theory-80*

*Internal Assessment-20*

*Passing -40%*

Objective: The basic object of this paper is to help student to acquire the knowledge of the business accounting and fundamentals of accounting.

**(Content: General Paper-01)**

Unit	Topic	Details	No of Lectures
Unit-1	Accounting Process	(a) Theoretical Framework ( meaning, scope and usefulness of Accounting; Generally Accepted Accounting Principles, Concepts and Conventions) (b) Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts (c) Measurement, Valuation and Accounting estimates (d) Double entry system, Books of prime entry, Subsidiary Books (e) Recording of Cash and Bank transactions (f) Preparation of Ledger Accounts (g) Preparation of Trial Balance-interpretation and usefulness (h) Rectification of Errors (i) Opening entries, Transfer entries, Adjustment entries, Closing entries	18
Unit-2	Reconciliation Statements	(a) Bank Reconciliation Statement (b) Receivables / Payables Reconciliation Statement (c) Stock Reconciliation Statement	10
Unit-3	Accounting for Depreciation	(a) Depreciation Policy (b) Methods, computation and Accounting treatment	16
Unit-4	Preparation of Final Accounts	<b>Of a Profit making concern (for sole proprietorship concern and partnership firm only)</b> (i) Preparation of Trading Account, Profit & Loss Account and Balance Sheet (ii) Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors <b>(b) Of a Not-for-Profit making concern</b> (i) Preparation of Receipts and Payments Account; (ii) Preparation of Income and Expenditure Account (iii) Preparation of Balance Sheet	16

**Reference Book:**

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand& Co. Ltd. New Delhi)
2. Advanced Accountancy: By S.P. Jain & K.N. Narang( Kalyani Publishers, New Delhi)

3. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)  
 4. Advanced Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade.

### **Paper GST102: Auditing and Taxation**

Duration-03 hrs

Lectures -60

Practical- Nil

**Maximum Marks 100**

**Theory-80**

**Internal Assessment-20**

**Passing -40%**

Objective:

1. The basic object of this paper is to help student to acquire the knowledge of the Auditing and Taxation.
2. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
3. To get knowledge about preparation of Audit report

**(Content: Skill Paper-01)**

<b>Unit No</b>	<b>Topic</b>	<b>Detail</b>	<b>No.of Lectures</b>
Unit-1	Introduction to Principles of Auditing and Audit Process.	Definition, Nature-objects-Advantages of Auditing- Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check- Internal Audit	12
Unit-2	Checking, Vouching and Audit Report	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)	12
Unit-3	Company Auditor	Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.	12
Unit-4	Tax Audit	Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit-Certification for Claiming exemptions- Selective Tax Audit Tax Consultancy and Representation-Proforma of Computerized Systems.	10
Unit-5	Audit of Computerized Systems	Auditing in an EDP environment-planning an audit in a computer Environment - problems encountered in an EDP environment-General EDP Control – EDP Application Control- System Development-Data transfer- Audit practice in relation to computerized systems-Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	14

**References Book:-**

1. Practical Auditing -: Spicer and Peglar
2. Auditing Principles -: Jagadish Prasad
3. A Handbook of Practical Auditing -: B.N. Tondon
4. Auditing assurance standards- -: The Institute of Chartered Accountants of India

**Paper GST 103: Fundamentals of Accounting - II**

Duration-03 hrs      Lectures -60    Practical- Nil    **Maximum Marks 100**

**Theory-80**

**Internal Assessment-20**

**Passing -40%**

Objective: The basic object of this paper is to help student to acquire the knowledge of the business accounting and fundamentals of accounting.

**(Content: General Paper-01)**

Unit	Topic	Details	No.of Lectures
Unit-1	Methods Overhead	(a) Introduction (b) Various Methods of Overhead Accounting ) (c) Practical Problem	12
Unit-2	Fundamentals of Cost Accounting	(a) Cost and Management Accounting – Generally Accepted Cost Accounting Principles (b) Accounting for Material cost (including Accounting of Inventory – LIFO, FIFO, Weighted Average Cost) (c) Accounting for Labour costs, Direct Expenses and Overheads	12
Unit-3	Preparation of Cost Statements	(a) Cost Data collection, Cost Sheet formats, (b) Preparation of Cost Sheets (historical cost sheets and estimated cost sheets), computation and Accounting treatment	12
Unit-4	Fundamentals of Management Accounting	(a) Marginal Costing and Break-even analysis – basic knowledge (b) Application of Marginal Costing for decision-making	10
Unit-5	Overhead Accounting	(a) Meaning and Definition of Overhead Accounting (b) Steps in Overhead Accounting (c) Practical Problem	14

**Reference Book:**

1. Prof. Subhash Jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune

2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting,Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd.,New Delhi

### **Paper GST 104: Goods and Service Tax Paper-I**

Duration-03 hrs      Lectures -90    Practical- 30    **Maximum Marks 150**

**Theory-80**

**Internal Assessment-20**

**Passing -40%**

**Objective:** The basic object of this paper is to help student to the GST and Its Procedures, Rules, Regulations etc.

#### **(Content: Skill Paper-02)**

Unit No	Topic	Detail	No. of Lectures
Unit-1	Preliminary	a)Short title, extent and commencement b)Definitions	9
Unit-2	Administration	a)Officers under this Act b).Appointment of officers c).Powers of officers d). Authorization of officers of State Tax or Union territory tax as proper officer in certain circumstances	15
Unit-3	Levy and Collection of Tax	A)Scope of Supply b)Tax liability on composite and mixed supplies c)Levy and collection d)Composition levy e)Power to grant exemption from tax	12
Unit-4	Time and Value of Supply	a)Time of supply of goods b)Time of supply of services c)Change in rate of tax in respect of supply of goods or services d)Value of taxable supply	12
Unit-5	Input Tax Credit	a)Eligibility and conditions for taking input tax credit b)Apportionment of credit and blocked credits c)Availability of credit in special circumstances d)Taking input tax credit in respect of inputs and capital goods sent for job work e)Manner of distribution of credit by Input Service Distributor f)Manner of recovery of credit distributed in excess	12
	Practical	Understanding the concept of GST and Its Primary	30

	(GST)	Information, Object, Procedure etc.	
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**Reference Book:**

1. Students guide to Income Tax including GST – Dr. Vinod K Singhania, Dr. Monica Singhania
2. Commercial GST Acts along with rules, 2017 and Forms – Commercial Law Publilshers(India) Pvt. Ltd., Delhi
3. GST – Tax of new Era – CA Dharmendra Srivastava
4. GST on Builders & Real Estate Transactions Taxman Publication SandeshMundra
5. GST Audit & Annual Return man Publication V.S.Date

**Paper GST 105: Goods and Service Tax Paper-II**

Duration-03 hrs      Lectures -90    Practical- 30    **Maximum Marks 150**

**Theory-80**

**Internal Assessment-20**

**Passing -40%**

**Objective:** The basic object of this paper is to help student to the GST and Its Procedures, Rules, Regulations and Practical Approach etc.

**(Content: Skill Paper-03)**

Unit No	Topic	Detail	No.of Lectures
Unit-1	Registration	<ol style="list-style-type: none"> <li>1. Persons liable for registration</li> <li>2. Persons not liable for registration</li> <li>3. Compulsory registration in certain cases</li> <li>4. Procedure for registration</li> <li>5. Deemed registration</li> <li>6. Special provisions relating to casual taxable person and non-resident taxable person</li> <li>7. Amendment of registration</li> <li>8. Cancellation of registration</li> <li>9. Revocation of cancellation of registration</li> </ol>	12
Unit-2	Tax Invoice, Credit And Debit Notes	<ol style="list-style-type: none"> <li>1. Tax invoice</li> <li>2. Prohibition of unauthorized collection of tax</li> <li>3. Amount of tax to be indicated in tax invoice and other documents</li> <li>4. Credit and debit notes</li> </ol>	12
Unit-3	Accounts and Records	<ol style="list-style-type: none"> <li>1. Accounts and other records</li> <li>2. Period of retention of accounts</li> </ol>	12
Unit-4	Returns	<ol style="list-style-type: none"> <li>1. Furnishing details of outward supplies</li> <li>2. Furnishing details of inward supplies</li> <li>3. Furnishing of returns</li> <li>4. First return</li> <li>5. First returns</li> <li>6. Claim of input tax credit and provisional acceptance thereof</li> </ol>	12

		7. Matching, reversal and reclaim of input tax credit 8. Matching, reversal and reclaim of reduction in output tax liability 9. Annual return 10. Final return 11. Notice to return defaulters 12. Levy of late fee 13. Goods and services tax practitioners	
Unit-5	Payment of Tax	1. Payment of tax, interest, penalty and other amounts 2. Interest on delayed payment of tax 3. Tax deduction at source 4. Collection of tax at source 5. Transfer of input tax credit	12
	Practical (GST)	Understanding the concept Tax Invoice, Credit And Debit Notes Accounts and Records Returns Payment of Tax etc.	30

**Reference Book:**

1. Students guide to Income Tax including GST – Dr. Vinod K Singhania, Dr. Monica Singhania
2. Commercial GST Acts along with rules, 2017 and Forms – Commercial Law Publilshers(India) Pvt. Ltd., Delhi
3. GST – Tax of new Era – CA Dharmendra Srivastava
4. GST on Builders & Real Estate Transactions Taxman Publication SandeshMundra
5. GST Audit & Annual Return man Publication V.S.Date

**Paper GST 106: Project Work**

Duration-03 hrs

Lectures -90 Practical- Nil ***Maximum Marks 150***