



UNDER-GRADUATE SKILL ENHANCEMENT COURSE, COOCH BEHAR PANCHANAN BARMA UNIVERSITY

- **THE PREAMBLE:**

In this modern era of Market Economy, higher education plays a pivotal role in bridging the gap between what exists in nature, what is produced by mankind and people's access to what is required for survival and development. The under-graduate program curriculum, prepared in accordance to the National Education Policy 2020, provides ample scope to the students to adopt multi-dimensional skills, owing to the inter-disciplinary facet indicated in the NEP, the structural and content-based changes made in the Curriculum would certainly bring in an interface of the inventions and discoveries contributed by science disciplines, the social, cultural, ethical and economical theories and practices indicated by the arts and humanities, their market and commercial viability and implications for overall economic and ecological development.

- **INTRODUCTION:**

The introduction of the National Education Policy (NEP) 2020 has transformed the administrative structure of the educational system in India. It focuses on skill development in order to help students succeed in life. The University recommended an inclusive list of various skill development courses like Spoken English; Soft Skill; Basic Computing; Video & Photography Editing; Professional Ethics; Medical Pathology; Aquarium Fish Keeping and Management; Poultry Breeding; Tourism; Wild-life Conservation & Management; Bhawaiya; Folk & Creative Dance; Tailoring & Designing; Beauty & Wellness; Electronic Repairing; Baking; Gardening; Organic Farming; Proof-Reading (Bengali); Recitation; Theatre; Stress Counseling & Management; GST – Filling; Hospitality Management; Office Administration; Proof-Reading (English); Interior Designing; Green Chemistry for skill enhancement initiative of the students keeping in mind the demand of the market as well as to nurture the art and cultural potentials of the students.

Keeping in mind the NEP 2020, under-graduate programs with continuous revision of the curriculum will develop the creative potential of each individual and create new career growth opportunities. The Bachelor Degree programs of Cooch Behar Panchanan University adapted as per the recommendations of NEP 2020 is of either three or four-years duration with multiple entry/exit options within the period with appropriate certification/diploma/degree.

Introducing holistic and multi-disciplinary under-graduate education that would develop all capacities of human beings- intellectual, aesthetic, social, physical, emotional, ethical in an integrated manner.

COOCH BEHAR PANCHANAN BARMA UNIVERSITY, COOCH BEHAR- 736101,
WEST BENGAL, INDIA

Structure of Skill Enhancement Course

Title of the Course: GST - Filling

YEAR	SEMESTER	PAPER	TITLE	CREDIT
1st Year	Semester 1	SEC 1	Computerized Accounting & Banking Operations	3
1st Year	Semester 2	SEC 2	E-filing of IT Returns	3
2 nd Year	Semester 3	SEC 3	GST filling	3

DETAILED SYLLABUS OF GST FILLING 1ST SEMESTER

Title of the Course: **Computerized Accounting & Banking Operations**

Course Code **:**

Nature of the Course **:** **SEC**

Course Credit **:** **03 Credits**

Distribution of Marks **:**

Course Objective: -

To enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications using common accounting software like Tally Prime. The course also includes fundamental ideas regarding normal banking transactions of an office

UNITS	COURSE CONTENT	L	T	P	TOTAL HOURS
I	Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.	3		7	10
II	Accounting Entries in Software: For students' learning, free versions of Accounting Software Packages are available on the internet. For example Tally (free student version), GNUCASH (open source) or any	5		15	20

	<p>other equivalent.</p> <p>A student is expected to learn the following by using any reputed Accounting Software Package:</p> <p>Understanding the facilities provided by the Accounting Software Package.</p> <p>Understanding user interface. Customizing software features to suit the users' requirements.</p> <p>Creating a new company for the purpose of starting computerized accounting. Modifying an existing company. Creating the required accounts and linking them to appropriate class, viz., Assets, Liabilities, Revenues, Gains, Expenses, and Losses. Passing accounting entries for different types of business transactions. Correcting incorrect recording.</p>			
III	Report Generation: Generating and understanding various reports, viz., Cash Book, Ledger Accounts, Trial Balance, Profit & Loss Account, and Balance Sheet.	3	7	10
IV: Computerized Accounting Package: Using Generic Software	Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple store handling, Transfer of materials across Godown, Bank Reconciliation; Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls; Payroll Accounting; TDS; Back up & Restore, Export and Import data.		5	5
	TOTAL	11	34	45

Where,

L: Lecture,

T: Tutorial,

P: Practical

Suggested Software: Tally-prime

Suggested Readings:

1. Wallec Wang: Absolute Beginners guide to Computing. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
2. Goe, Anita: Computer Fundamentals. Pearson
3. Ram,B: Computer Fundamentals: Architecture & Organization. 4th ed New Age
Sinha, P. K.: Computer Fundamentals: Concepts, Systems & Applications

DETAILED SYLLABUS OF GST FILLING 2ND SEMESTER

Course Title : E-filing of IT Returns
Course Code :
Nature of the Course : Skill Enhancement (SEC)
Course Credit : 03 Credits
Distribution of Marks :

Course Objective: -

The course is designed to aim at imparting a basic level appreciation programme for the students. After completing the course the incumbent will be able to use the computer for basic purposes of, using internet banking services etc. Candidate will also be able to prepare and submit the Income Tax Return (ITR) offline/online

UNITS	COURSE CONTENTS	L	T	P	TOTAL HOURS
I Financial Literacy for banking Scheme and Applications	Financial Literacy for banking Scheme and Applications: Why savings are needed, Why save in a bank, Banking products-ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile banking, Overdraft, Pension etc., Pradhan Mantri Jan Dhan Yojana (PMJDY), password security and ATM withdrawal, Insurance, Social Security Schemes-Atal Pension Yojana (APY), Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), Pradhan Mantri Mudra Yojana (PMMY)	03		03	06
II Introductory ideas of Income tax	Concepts of Personal Income Tax: Definitions, Salary, Business & Profession, Income from Other sources, Types of Income Tax returns and respective due dates	04		04	08
III E-Filing Of Tax	Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without	10			10

Return	using DSC and with using DSC, EVC]; View form 26AS & AIS, Upload return, View e-file returns, e-verification; Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C); E-Pay tax (Challan No./ITNS 280, ITNS 281); Preparation and submission online form 10E [Relief u/s 89(1)].				
	Total	21		24	45

Where, L =Lecture, T =Tutorial, P =Practical

Suggested Software:

- Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax,
- Taxmann
- Software: “Excel Utility”, incometaxindiaefiling.gov.in

Reference Books:-

4. Wallec Wang: Absolute Beginners guide to Computing. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
5. Goe, Anita: Computer Fundamentals. Pearson
6. Ram, B: Computer Fundamentals: Architecture & Organization. 4th ed New Age
7. Sinha, P. K.: Computer Fundamentals: Concepts, Systems & Applications. BPB

DETAILED SYLLABUS OF GST FILLING 3RD SEMESTER

Title of the Course : GST Filling

Course Code:

Nature of the Course: SEC

Course Credit: 03 Credits

Distribution of Marks:

Course Objective:

Students will be able to process their GST through E-Resources. This will help the students to maintain their small account using the computers and enjoy in the world of Information Technology filling of GST Returns and maintenance of various books under the GST Laws.

Units	COURSE CONTENT	L	T	P	TOTAL HOURS
I	Introduction to GST Laws : GST (Introduction), Different types of GST, Definitions under GST, GST Returns GST Payments including DRC, Invoice under GST, GST due dates;	10			10
II	GST Registration GST Registration Process	3		7	10

III	Recording of transactions under GST	Recording of Purchase and Sale Under GST, concept of Input Tax Credit, Procedure of claiming ITC, GST Payments including DRC, checking Form 2A	5		10	15
IV	GST Filing Process :	Types of GST Return How to compliance with GSTportal? How to get a firm registered under GST Act, 2017? How to file Various GST returns? How to file revised returns? How to file rectified return? How to work with electronic ledgers?	3		7	10
		Total	21		24	45

Suggested readings:

Custom Act 1962 and Rules

Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.

Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi Koolwal, Ashish &Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.

Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur

Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.

Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)