

COURSE DETAILS

Certificate Course on Accountng Technician
Course (ATC)

Course Provider :

Department of Commerce

SRMV CAS (Unaided Wing)

Coimbatore -20

ELIGIBILITY

Candidates of III year B.Com

Objectives:

- ❖ To provide Basic knowledge in accountancy and tax related concepts among students
- ❖ To provide an in depth knowledge of the various provisions of indirect taxation.

Course Fee: Free of Cost

Total Duration: 36 Hours

Principal

Dr.C.Jayabalakrishnan

Director

Dr.R.Sridhar

Head of the Department

A.Balagurusamy

Course Coordinator

K.Suresh

GENERAL INSTRUCTIONS

- Classes will be conducted out of the regular hours
- Minimum attendance of 75% is compulsory for appearing in examination
- Exam will be conduct by online mode

Contact

**Sri Ramakrishna Mission Vidyalaya
College of Arts and Science
(Autonomous) Coimbatore - 641 020.**

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E-mail: srmvcommerce@gmail.com



**RAMAKRISHNA MISSION VIDYALAYA COLLEGE
OF ARTS AND SCIENCE (AUTONOMOUS)
COIMBATORE - 641 020.**

(An Autonomous College Affiliated to Bharathiar University &
reaccredited by NAAC with 'A' Grade)

DEPARTMENT OF COMMERCE

VALUE ADDED COURSE

ACCOUNTING TECHNICIAN COURSE (ATC)

2016-2017 onwards

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS), COIMBATORE - 641 020.**

Value Added Course

(Students admitted for the Academic year 2016-2017 onwards)

Programme: B.Com

Course Title : Accounting Technician Course

Semester : V

Year : III

Total Hours: 36 Hrs

Course Objectives:

- ❖ Basic knowledge in accountancy and tax related concepts
- ❖ To state the laws relating to income tax and procedures
- ❖ To provide an in depth knowledge of the various provisions of indirect taxation.
- ❖ To gain knowledge on the principles and provisions relating to customs duty and Excise Duty

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution
CO2	Understand the total taxable income of an Assessee
CO3	Understanding basic principles underlying the indirect taxation statutes
CO4	Understanding on the principles and provisions relating to customs duty and Excise Duty

Module-1: Direct Tax

- Provisions of the Income Tax Act, 1961
- Scope of Total Income
- Residential Status
- Exempted Incomes (Section –10)
- Heads of Income
- Income from Salary and Computation of Total taxable Salary.

- Income from House Property
- Income from Capital Gains.
- Income from Business or Profession – Income from Other Sources.
- Computation of Taxable Income

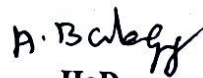
Module-II Indirect Taxation

- Meaning and characteristics of Indirect Taxation
- VAT (Value Added Tax)
- Tax rates of VAT, Zero rated sale , Input Tax credit, records of input tax credit
- Service Tax rate and its nature
- Service provider, service receiver, classification of services
- Procedures of service Tax – Registration and Payment of Tax.

Module-III Excise Duty, Customs Duties, ESI and PF

- Excise Duty
- Customs duty
- Employee State Insurance
- Provident Fund


Course Coordinator


HoD


Director