

## COURSE DETAILS

Certificate Course on Accountant  
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.V.Ponnuswamy

### 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 conducted by online mode

### Contact

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

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**SRI 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)

**2017-2018 onwards**

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

**Value Added Course**

(Students admitted for the Academic year 2017-2018 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
<b>CO1</b>	The basic concepts of schedule of rates of tax, tax liability, penalties and prosecution
<b>CO2</b>	Understand the total taxable income of an Assessee
<b>CO3</b>	Understanding basic principles underlying the indirect taxation statutes
<b>CO4</b>	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**