

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

Dr.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)

2018-2019 onwards

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

Value Added Course

(Students admitted for the Academic year 2018-2019 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 and GST.
- ❖ To gain knowledge on the principles and provisions relating to customs 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 and GST
CO4	Understanding on the principles and provisions relating to customs duty

Module-I: 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 Goods and Services Tax (GST)

- Introduction to Goods and Services Tax (GST)
- Stages of Evolution of Goods and Services Tax
- Structure of GST – CGST, SGST,UTGST & IGST
- GSTN – Structure, features and functions
- Benefits of implementing GST
- Levy and Collection of Tax
- Registration and payment of Tax

Module-III Customs Duties, ESI and PF

- Customs duty
- Employee State Insurance
- Provident Fund



Course Coordinator



HoD



Director