

❖ Detailed Syllabus

Unit-1

(Hours-7)

Introduction to Goods and Services Tax: Introduction and overview of GST, Genesis of GST in India, constitutional amendment for GST, legislative framework, structure of GST, intra-state supply of goods and services, benefits of GST.

Unit-2

(Hours-5)

Levy, Tax Collection and Reverse Charge Mechanism: Reverse charge mechanism, goods exempted, from tax, services exempted from tax, notified goods under rcm, time of supply of goods and services under rcm, supply of goods under reverse charge mechanism, time of supply of service under rcm.

Unit-3

(Hours-10)

Input Tax Credit & Payment of GST: Tax liability composite supply, supply related persons, made by a taxable person, to a recipient, buy a taxable person, for a single price, where such supply does not constitute a composite supply, perception of customer about the supply, discharging monthly tax liability, correctly determining the applicable rate of tax, time of supply point of taxation, time supply of vouchers.

Unit-4

(Hours-6)

Concept of Tax Planning: Supply related persons, taxability of stock transfers, supply of goods between principal, import of services from related persons, located outside India, activities to be treated, as supply of goods/services, mixed supply, condition for mixed supply, criteria of determining natural bundle, place of supply of goods other than export and import.

Unit-5

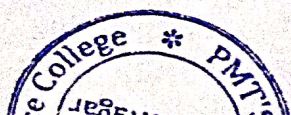
(Hours-5)

Statistical Data and Descriptive Statistics: Purpose of Statistical Analysis, Descriptive Statistics, inferential Statistics, Using Statistical Software.

Unit-6

(Hours-3)

Probability and Probability Distributions: Introduction, Probability Distribution & their Characteristics, Joint Probability Distribution, Conditional



Probability Distribution & Independence, Function of random variable,
Multivariate Probability.

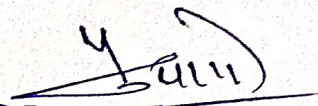
Unit-7

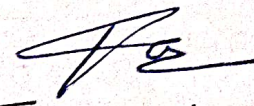
Maintenance of Records & Books: types of transaction, golden rules, Double entry records, Trial Balance (Hours-3)

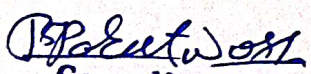
Unit-8

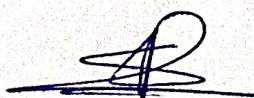
Returns under GST - return under GST, return forms under 13 returns under GST, GSTR 1 and 2 and 3B (Hours-6)

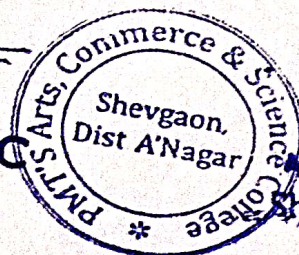

Expert

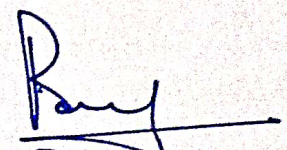

COORDINATOR


Expert


Coordinator
Skill Development Centre
PMT's ACSC, Shevgaon


IQAC
PMT's ACSC
Shevgaon




Principal
Arts, Comm. & Sci. College
Shevgaon, Dist Ahmednagar