Career Oriented Programme on Income Tax Practices

UGC sponsored Career Oriented Programme on Income Tax Practices started its journey after getting the approval for University Grants Commission on 31/03/2009 vide letter No: F. No. 4-405/2009 (COP). University Grants Commission sanction one time **Seed Money** of Rs. 7.00 lakh for this course.

This course provides an introduction and overview of, fundamental concepts of income tax law. Topics include Introduction to Taxation, including income tax, capital gains tax, and fringe benefits tax, Jurisdiction to Tax; Assessable Income, including taxation of capital gains and losses; Non-Assessable Income; Deductions; Tax Accounting; Tax Treatment of Tax Entities; Anti-avoidance; and Tax Administration.

This course has started with distinguished faculties from academic year 2009-10. Till now more than 400 students benefitted from this career oriented programme by acquire practical skills to work as tax consultant for income tax, audit assistant and other financial supporting services. A data base of students enrolled and successfully completed this course is provided below for the last five years.

Academic Year	No. of students Enrolled	No. of students Successfully completed
2014-15	50	43
2015-16	50	41
2016-17	50	41
2017-18	35	27
2018-19	45	Continue

Syllabus of the Courses :

Syllabus

For
Career Oriented Programme

Mugberia Gangadhar Mahavidyalaya

Bhupatinagar, Purba Medinipur

West Bengal :: Pin-721401

CAREER ORIENTED PROGRAMME

Career is the course or progress through life. In this definition career is understood to relate to a range of aspects of an individual's life, learning and work. Career is also frequently understood to relate only to the working aspects of an individuals life. A third way in which the term career is used to describe an occupation or a profession that usually involves special training or formal education, and is considered to be a person's lifework. In this case "a career" is seen as a sequence of related jobs usually pursued within a single industry or sector e.g.

"a career in law" or "a career in the building trade". The etymology of the term comes from the m. French word "carriere" which in turn comes from the Latin word (via) "carraria" (track for wheeled vehicles) which originated from the Latin word carrus" which means "Wagon".

By the late 20th century, a wide range of choice (especially in the range of potential profession and more widespread Education had allowed it to become possible to plan (or design) a career : in this respect the careers of the career counselor and of the career adviser have grown up. It is also not uncommon for adults in the late 20th / early 21st centuries to have dual or multiple career, either sequentially or concurrently. Thus, professional identities have become hyphenated or phbridized to reflect this shift in work ethic. Economists notes this trend generally and more specifically among the "creative class".

Changing occupation is an important aspect of career and career management. Over a lifetime, both the individual and the labour market will change. it is to be expected that many people will change occupations during their lives.

There are a range of different educational, counsellings and human resource management interventions that can support individuals to develop and manage their careers. Career support is commonly offered while people are in education. when they are transitioning to the labour market. when they are changing career, during prieds of unemployment, and during transition to retirement. Support may be offered by career professionals, other professionals or by non professionals such as family and friends. Professional career support is sometimes known as "career guidance".

Career Oriented Programme in Income Tax and Goods & Service Tax Practice

Syllabus on Income Tax

* Introduction to Income Tax,
* Residential Status of an Assesses,
* Various Heads of Income including Salary, Income under the head House Property, Profit & Gains from Business and Profession, Income from Capital Gains & other Sources,
* Income Tax, Set off and carry forward of losses.
* Return Filing under Income Tax, Filling online Application for PAN,
* E-Filing of Income Tax return,
* Introduction to Income Tax portal and credit statements
* Concept of TDS,
* Computation and Payment of TDS, Generating TDS Challans and Filing of TDS Returns.

* Income Tax computation
* Training Students how to file Income Tax Return Training Students how to file E TDS return online
* Permanent Account No
* application and its procedure
* E-TDS Return Filing Practical Training
* Income Tax return filing techniques
* How to compute Income Tax on Salary Income.
* How to prepare Form 16 online and manual How to fill up Form 49A , 49B
* Preparation of Challan 281 and 280 manual and computerized both
* Income Tax Assessment procedure and handling Income Tax cases
* Income Tax notice and Scrutiny Cases under section 143
* Form 3CD Tax Audit procedure and laws practical training

Syllabus on Goods & Service Tax Practice

* What is GST: - Goods and Service Tax indirect Tax for the whole India
* Overview of Goods & Service Tax, Registration under GST (Regular and Composition),
* Meaning & Scope of Supply, Time of Supply, Value of Supply, Tax Rate structure, Invoicing under GST regime, Input Credit Mechanism Return under GST (GSTR1,GSTR2,GSTR3 and so on), Payment of Taxes, Consequences of non – compliance and Compliance Rating, Transition to GST.
* E-commerce and ISD, Audit and Appeals in GST, GSTN and GSP.
* GST Administration
* GST Registration Process
* GST Payment
* GST Returns

Syllabus of Business Management
(For Career Oriented Programme)

1. E-Commerce   100 Marks

   a) Taxation   25 Marks

   Income Tax
   – Computation of Taxable Income and Income Tax for different Assessees.
   – Income Tax Planning for salaried employees.
   – Filling of Income Tax Return Forms – ITR 1, ITR 2, ITR 4, ITR 4S Sales Tax
   – Filling of Sales Tax forms – Form 1, Form 14, Form 15. P.Tax
   – Filing of P.Tax Return Forms.

   b) Accounting   25Marks

   Tally 9.2 Recording of Accounting transactions in Financial Accounting Software.
   – Cash Transactions, Sales, Purchase etc.
   Final Account Preparation
   – Interpretation of Accounting Data.

2. **Management Principles**   25 Marks

   Nature of Management – Definition and characteristics of Management, Management Vs Administration, Scope of Management, Management, Management as a profession, Principles of Management, Universality of Management, Functions of Management, Levels of Management
   Motivation – Contents and Theories of Motivation, Morale and Productivity.
   Functions of Leaders and Leadership styles.

3. Building Communication Skills and Personality Development   25Marks
   Group discussion, Practice to Face Assessing Officers of Income Tax, Sales Tax etc. Practice of Face Interview. Drafting – Notice, Circulars, Minute Resolution, Report, Letter writing – Letter of offer, Quotations, Order confirmation, execution, refusal and cancellation of order, status enquiry, recommendation and credit collection, claims.

COMMUNICATIVE ENGLISH

The syllabus of communicative English for the career oriental programme of Mugberia Gangadhar Mahavidyalaya, Purba Medinipur of Vidyasagar University.

The syllabi is designed to meet the requirements and interests of learners who want to perform effectively in both personal and professional life through a practical, learner centred activity oriented, skill – based and functional approach to English in the oral as well as the written model.

Syllabus :–

The syllabus is subject to change from time to time and flexible according to requirements.

Section–A : Orientation

1. Notions of communication
2. Functions of communication
3. Types of communication
4. Channels of communication
5. Basic skills of communication – integration of communicated skills
6. Context, mood and purpose of communication
7. Hierarchy of communication needs
8. Principles of effective communication
9. Barriers to communication
10. Steps in developing effective communication

Section–B : Essentials of practical English phonetics
(Specially designed for perfect pronunciation)
[Only practical aspects of the core concepts of English phonetics, no theoretical discussion – both receptive and productive practice with the aid of cassettes / CDs]

1. Consonants.
2. Vowels – monophthongs, diphthongs and triphthong
3. Syllable
4. Word-stress

5. Sentence – stress
6. Intonation
7. Strong and weak forms
8. Features of connected speech – Assimilation and Elision
9. Problematic areas of Indian speakers of English and their remedial measures.

Section–C :: Conversational skills

This section is aimed at developing the () conversational skills by exposing Them to a variety of 'functions' most common to professional contexts. It focuses on the use of formulaic expressions and structures / set patterns needed for performing various functions. The functions relate to several sets of categories like socializing, presenting, negotiating, persuading, telephoning, imparting and seeking factual information, expressing and finding out emotional reactions, moral attitudes, intellectual attitudes, etc. These functions will, in turn, be related to more challenging communicative situations / context.

Section–D : Professional communication skills (oral)
(Focus on preparation and structure, use of language techniques)
1. Presentation skills in public speaking
2. Conference techniques
3. Interview skills
4. Group discussion

Section–E : Reading skills
1. Practice in efficient reading skills
2. Special Reading situations – scanning and skimming, critical reading, Drawing inferences, Reading technical report.

Section–F : Writing Skills
(Focus on format and structure, coherence)
1. Paragraph writing   2. Descriptions
3. Summarizing & Abstracting   4. Note – making
5. Report writing

6. Correspondence Techniques
7. Messages through Fax & E-mail.
8. Filling up forms
9. Curriculum vitae
10. Notices; Agenda, minutes
11. Circulars
12. Advertisements.

Section–G : Use of English Grammar
1. Sentence – different types, Nuclear & Extra – Nuclear components, Structural patterns.
2. Major or word classes – Form classes & Function classes
3. Parts of speech — acute classification
4. Verbs – classification
5. Tense
6. Question – tag
7. Infinitive & Gerund (with detailed classification)
8. Passive structure (with proper conception of 'object', 'complement and adjunct')
9. Concord
10. Conditionals
11. Discourse organizers
12. Foreign Expressions in common use

Evaluation Procedure :
On going assessment
Mid-term assessment
speaking
listening
Reading and writing

N.B.– The syllabi is designed for the career oriented programme, meant for the students of the under graduate section, Vidyasagar University with an aim to use English for effective communication.