



Department of Accountancy and Business Statistics Mohanlal Sukhadia University

Certification Programme With effect from Session 2020-21

Objective

The department offers nine Certification Programme in different skill based practical areas of accounting, taxation and business statistics. The main objective of introducing these short-term certification programmes is to develop practical skills of the candidate in the field of accounting, taxation and statistics so that candidate enabled to start his or her own business in such areas. Various Certification Programme offered by the department are given in table-1.

Table 1: Certification Programmes

S.N	Paper Code	Nomenclature of Certification Programme	Credit	Mode of Examination & Maximum Marks	
				Internal	External
1.	ABST/CRT101	Certification Course in Basic Practical Business Accounting	30	Internal External	100 100
2.	ABST/CRT102	Certification Course in Microsoft Office Lab.	30	Internal External	100 100
3.	ABST/CRT103	Certification Course in Business Statistics Using Excel	30	Internal External	100 100
4.	ABST/CRT104	Certification Course in Practical Income Tax	30	Internal External	100 100
5.	ABST/CRT105	Certification Course in Practical Advanced MS-Excel	30	Internal External	100 100
6.	ABST/CRT106	Certification Course in Practical Goods and Services Tax	30	Internal External	100 100
7.	ABST/CRT107	Certification Course in Practical TDS and Advanced Tax	30	Internal External	100 100
8.	ABST/CRT108	Certification Course in Advanced Practical Business Accounting	30	Internal External	100 100
9.	ABST/CRT109	Certification Course in Financial Management Using Excel	30	Internal External	100 100
10.	ABST/CRT110	Certification Course in Practical Stock Exchange Transactions	30	Internal External	100 100

1. Eligibility

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education, Rajasthan or equivalent shall be eligible for the admission.

2. Credit

One credit shall be equivalent of 15 periods of 60 minutes each, for theory, workshop/labs and tutorials.

3. Attendance

A candidate shall be required to attend minimum 75% of the classes held including tutorial and practical, if any. A candidate failing to satisfy the above-mentioned requirement of attendance shall be detained from appearing at the main and internal examination.

4. Medium

Medium of instruction and examination shall be both Hindi and English.

5. Duration

The certification programme shall be available with 3 different options of 12 months, 9 months & 6 months. A candidate has to complete 450 hours. (15 hours *30 credits) in order to qualify certification programme. It comprises of 200 hours for classroom teaching and 250 hours for tutorials, hands on practice, workshop, seminar etc.

A. Option -1

Course Duration – 450 hours (12 months)

Classes shall held on each Saturday & Sunday for 4 hours per day.

B. Option-2

Course Duration – 450 hours (9 Months)

Classes shall be held for 4 hours on Saturday & 8 hours on Sunday.


C. Option-3

Course Duration – 450 hours (6 Months)

Classes shall be held for 5 days in a week for 3 hours per day from 3PM to 6 PM.

6. Admission

Admission for the certification programme shall remain open round the year. Minimum 20 students shall be required to start a batch. Batches shall be reviewed on interval of every six months.



7. Fee

Registration fee for the programme shall be ₹5000 (excluding examination fee, shall be charged as per university rules)

8. Scheme of Examination

The examination shall be of 200 marks as per scheme detailed below:

A. Internal Examination Scheme-

Out of total 200 marks, internal examination shall be conducted for 100 marks. Four internal assessments shall be held at interval of completion of 50 hours of classroom teaching. First three internals shall be based on multiple choice questions pattern. Last internal assessment shall be conducted on practical basis. Each internal shall be of 25 marks consisting of 25 questions. If any candidate could not attend the internal examination or wants to improve can appear in special internal examination to be held by the department after depositing a fee of ₹500 per internal examination.

B. External Examination Scheme-

External examination of 100 marks covering entire course shall be conducted on practical evaluation basis of 3 hours duration. It shall consist of 80 marks practical and 20 marks viva voce. Question paper shall consist of 5 questions carrying equal marks. Out of 5 questions, candidate shall be required to attempt any 4 questions.

9. Grading Scheme-

The grade shall be awarded as per Table: 2

Table 2: Grading Scheme

Grade	Grade points	Marks
O (Outstanding)	10	90% to 100%
A+ (Excellent)	9	80% to 90%
A (Very Good)	8	70% to 80%
B (Good)	7	60% to 70%
C (Average)	5	50% to 60%
P (Pass)	4	40% to 50%
F(Fail)	0	Below 40%
Ab (Absent)		

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Note:

Any student who is pursuing any regular course from any university (including MLSU) can also join any certification programme but regular class hours should not be clashed.

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Detailed Course Content:

Paper Code- ABST/CRT101

Certification Course in Basic Practical Business Accounting

- Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers
- Voucher Entry, Accounting and Inventory Features, Statutory and Taxation Features
- Voucher Types, Pre-defined Voucher Types, Creating a Voucher Type
- Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement
- Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns



Paper Code- ABST/CRT102
Certification Course in Microsoft Office Lab

- **MS-Office**, File Manager, Clip Board, OLE Introduction of MS-word- Features, component, creating, saving, and printing the document file, cut, copy ,paste, find , replace, Formatting the file , Insert picture and word art, header and footer, spelling and grammar checking , mail merge , macro, working with table.
- **MS-Excel**: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
- **MS- PowerPoint**: - Features, component and uses, creating the presentation, Inserting slide, various view of slide, slide master, slide show , creating animation and effect in slide, custom animation, slide transition.
- **M.S. Office Tools**: Digital certificate, Language setter, Security of Documents, Setting Language for documents
- **Microsoft Outlook**: Picture management, Management emails folders, Rules for incoming, out of office emails, archival
- **Microsoft Publisher**: Introduction, Create an advertisement, Bio data/ Resume and Invitation Card
- **Excel Programming**: Programme Report for expenses claims, Tax Return
- **Office on lines**: Use cloud for all office work and use cloud for all repertories



Paper Code- ABST/CRT103

Certification Course in Business Statistics Using Excel

- Graphical presentation of Data: Bar charts, Pie charts, Histogram, Histogram with unequal class interval
- Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Percentile and quartiles, Average from frequency distribution, Weighted average
- Measures of Dispersion.
- Measures of Skewness, Time Series: Trend estimation, Moving average
- Linear Correlation, Linear regression

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Paper Code- ABST/CRT104

Certification Course in Practical Income Tax

- PAN no. (49A) and Documentation, TAN (49B), Introduction to Return filling
- Computation of income from salary and Income from house property
- Filing of return of business entities (individuals), Assessee covered under 44AD, 44ADA and 44AE, Audit report form 3CB, 3CD
- Capital Gains and Other sources, Preparation of computation of Total Income and Tax Payable
- Preparation and Filing of Income Tax Return of Individual
- Information required for filling income tax return, Registration procedures for different assessee, Rectification U/S 154
- Filing of return of Individual and HUF (ITR 1 and 2): salary and Income from house property
- Tax return (ITR-4)
- Filing of returns of firms and partners, charitable trust and societies (ITR 3 AND 5)
- Filing of Return of companies (ITR- 6)

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Paper Code- ABST/CRT105

Certification Course in Practical Advanced MS- Excel

- **Lookup Function:** Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH,
- **Reference Function:** Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
- **Data Linking:** Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
- **Data Consolidation:** Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, Consolidating Data Using the SUM Function.
- **Goal Seeking:** Understanding Goal Seeking, Using Goal Seek.

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Paper Code- ABST/CRT106

Certification Course in Practical Goods and Services Tax

- Format of Invoice, Levy and Collection of Tax, Time and Value of Supply, Online registration process
- Outward supply, Inward supply, Monthly return
- Quarterly return for composition dealer, TDS return and certificate
- Annual Return for normal and composition dealer
- Final return, Application for tax return preparer

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Paper Code- ABST/CRT107

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Certification Course in Practical TDS and Advanced Tax

- Procedure and documentation
- TDS return filing for salary employee (24Q)
- TDS return other than salary (26Q)
- Validation of TDS return, Upload file and submission (16 and 16A)
- Filing of correction returns, Import of upload files, correction and submit, Declaration forms (15G, 15H), Nil TDS return.

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Paper Code- ABST/CRT108

Certification Course in Advanced Practical Business Accounting

- Advance Accounting Features, Preparation of Budgets, Interest Calculation, Multi Currency features, Credit Limit, Advance Voucher Entry and Preparation of vouchers and their printing.
- Preparation of GST returns using Tally for Different types of dealers, Preparation of memorandum vouchers, Use of multi mailing option Using co. logo feature, E-Way bill generation using Tally.
- Basic Concepts of TDS/TCS, Configuring TDS/TCS, Creations of Masters, Entering Transactions, TDS/TCS Reports
- Preparation of Bank Reconciliation statement (BRS), cheque printing, Data import and export, other banking features
- Application and Management Controls, Point of Sale (PoS), Multi account printing, Generation of exception reports, Change of Accounting year issues, Use of Reversing Journal.

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Paper Code- ABST/CRT109

Certification Course in Financial Management Using Excel

- Basic concept of finance: Annuity, Future Value of money, Uneven cash flow, Effective interest rate
- Individual and overall cost of capital
- Capital Budgeting: Determinations of cash flow, different techniques
- Leverage and Dividend Policy
- Capital structure and estimation of working capital



Paper Code- ABST/CRT110

Certification Course in Practical Stock Exchange Transactions

- Function of stock exchange, Procedures for Dealing at Stock Exchange, Rules and regulation of stock exchange, Opening of Demat Account, Basics of financial market, IPO, Primary market vs Secondary market, Stock exchange dealing.
- Introduction to Derivatives-Practical understanding using various websites, e-books, Supplementary study materials, web & mobile applications, Options Writing Vs Option Buying, Option Strategies, Currency Futures Strategies
- Trading Strategies in Emerging Markets , Investment and Portfolio Management , Market Performance, Bullish market, Bearish market, Mutual fund transactions.
- Philosophy of Technical analysis , Price Charting Patterns , Statistical Indicators, Trading Strategy Setups – Trend Followings, Swing and Contrarian
- Stock market tools and techniques, Forex , Candlestick trading , Swing Trading , Day Trading , Share price Movement

