

**DEPARTMENT OF COMMERCE
UNIVERSITY OF LUCKNOW**

Certificate Course in Accounting and Assessment Procedure of GST

Course Curriculum

Paper I

Fundamentals of Accounting

Fundamental of Accounting : Basic Concepts of Accounting, types of accounts, necessary accounting records for business, voucher entries, types of invoices and role of invoices in accounting monthly summary of accounts, banks reconciliation statement, stop valuation and verification, AS-2, AS-6 and AS-9. E-Ledger under GST, Mode of Payment of Tax, Interest, Penalty, Accounting procedure in GST and Accounting records under GST.

Paper II

Provisions related to Contract and Sales of Goods Act

Proposal, acceptance, agreement, contract and its features.

Sale of Goods Act-Sale and agreement to sale, definition of goods, when sale of goods is completed, sale on approval sales return, transfer of property in sale of goods agreement, certain and uncertain goods.

Paper III

Fundamentals of GST and Procedure of Assessment

Basic concept of GST as a single and uniform Indirect Tax on goods and service, difference between Goods and Services registration for GST-Procedure, Types of GST returns, Types of GST Invoice and the mandatory requirement for their format, Procedure for transition to GST system from earlier indirect tax system, GST composition scheme, GST Account, Procedure for GST Assessment, GST rates and HSN code, types of Assessment under GST, Procedure for availing ITC.

Paper IV

Awareness of Computer Applications

Basic knowledge of computer – OS, Difference between hardware and software, file management, M.S. Office, Internet. Procedure of Computation and filing of online return of GST. Knowledge of GST software such as Tally ERP-9, procedure for computation of GST and submission of monthly GST return (GST-R) and Annual return (A-R) and preparation and maintenance of requisite invoices.

**Prof. S.K. Shukla
Course Co-ordinator**

**Prof. Ram Milan
Head**