

**Department of Commerce, D D U Gorakhpur University, Gorakhpur (U.P.)**  
**Skill Enhancement course**  
**Basic Accounting**  
**Course Code**

Semester	Course Code	Course	Credit
I	SE 1COM	<b>Basic Accounting</b>	<b>0+3</b>
Course Objectives: To enable the student: <ol style="list-style-type: none"> <li>1. To acquire conceptual knowledge of accounting.</li> <li>2. To understand the process of accounting in double entry system.</li> <li>3. To acquire practical knowledge about Books of Accounts.</li> </ol>			
<b>Unit-I</b>	Introduction: Definition, Nature & Scope, Users of Accounting Information, Basic Accounting, Concepts & Conventions, GAAP, Double Entry System, Accounting Standards		
<b>Unit-II</b>	Accounting Structure: Process of Accounting, Journal, Ledger, Trial Balance Errors and their Rectification, Final Accounts, Basic Introduction to Computerised Accounting.		
Suggested Readings: <ol style="list-style-type: none"> <li>1. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.</li> <li>2. R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.</li> <li>3. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand &amp; Co., New Delhi.</li> <li>4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing</li> <li>5. Financial Accounting (English &amp; Hindi): Dr. S.M. Shukla, Sahitya Bhawan</li> <li>6. Financial Accounting (English &amp; Hindi): Dr. Karim &amp; Khanuja, Sahitya Bhawan Jain &amp; Naranag, "Advanced Accounts", Jain Book Agency.</li> </ol>			
Course Outcome: After completing the course, the student shall be able to: <ol style="list-style-type: none"> <li>1. Develop skills for recording various kinds of business transactions.</li> <li>2. Maintain books of accounts &amp; prepare final accounts.</li> </ol>			

**Department of Commerce, D D U Gorakhpur University, Gorakhpur (U.P.)**  
**Skill Enhancement course**  
**Income Tax & GST**  
**Course Code**

<b>Semester</b>	<b>Course Code</b>	<b>Course</b>	<b>Credit</b>
II	SE 2COM	<b>Income Tax &amp; GST</b>	<b>0+3</b>
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To develop understanding of the GST based indirect tax system &amp; GST framework.</li> <li>2. To understand the provisions related to registration &amp; maintenance of accounts under GST.</li> <li>3. To understand the concept of Income Tax and its administration.</li> </ol>			
<b>Unit-I</b>	Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Computation of tax liability of an Individual, Advance Payment of Tax and Deduction of Tax at Source, E-filing of return.		
<b>Unit-II</b>	Indirect Tax: Meaning, Features, Types of Indirect Taxes before GST. GST Meaning, Advantages, Registration, Return, Assessment under GST, Important Definition under GST Act.		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication</li> <li>2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.</li> <li>3. Bansal K. M. GST Customer law taxman Publication private limited University edition</li> <li>4. RK Singh PK a bird's eye view of GST Asia law house</li> <li>5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition</li> <li>6. Mehrotra H.C: Income Tax Law &amp; Accounts; Sahitya Bhawan, Agra. (Hindi and English).</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Determine GST liability and utilize Input Tax Credit.</li> <li>2. Tackle the issues related with filing of return &amp; assessment.</li> <li>3. Assess the need for registration &amp; maintenance of records under GST.</li> <li>4. Explain basics of income tax.</li> <li>5. Compute taxable income &amp; tax liability of an individual.</li> </ol>			

**Department of Commerce, D D U Gorakhpur University, Gorakhpur (U.P.)**  
**Skill Enhancement course**  
**Insurance Operations**  
**Course Code**

<b>Semester</b>	<b>Course Code</b>	<b>Course</b>	<b>Credit</b>
III	SE 3COM	<b>Insurance Operations</b>	<b>0+3</b>
<p>Course Objectives: To enable the student:</p> <ol style="list-style-type: none"> <li>1. To understand the concept &amp; evolution of fundamental of Insurance.</li> <li>2. To understand the Procedure for becoming an agent</li> <li>3. To understand the concept of Insurance Products.</li> </ol>			
<b>Unit-I</b>	Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool, Insurance and economic development. Definition of an agent; Agent's compensation. Fundamentals/Principles of Life Insurance/Marine/Fire/ Medical/ General Insurance, Insurable Interest.		
<b>Unit-II</b>	Insurance Products, a Hedge against personal risk (s) Insurance Products, Alternatives to Investment Products, IRDA Act 1999, Role of IRDA		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> <li>1. P K Gupta, Fundamentals of Insurance, Himalaya Publishing House</li> <li>2. Periasamy P, Vijay Nicole, Fundamentals of Insurance.</li> <li>3. Medchal Kathyaine, Principles of Insurance, SIA Publishers &amp; Distributors Pvt. Ltd.</li> </ol>			
<p>Course Outcome: After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the importance of insurance.</li> <li>2. Create valuable insights into the key principles and practices that regulate the insurance industry.</li> </ol>			