

<b>Lecture Plan</b>		
<b>Name of the college:</b> Government College of Arts, Science & Commerce, Sanquelim Goa.		
<b>Name of Faculty:</b> Khemraj Alias Sangam Shet	<b>Subject:</b> Account Executive III	
<b>Paper code:</b> VOS508	<b>Program:</b> T.Y.B.VOC	<b>Division:</b> A
<b>Academic year:</b> 2024 - 2025	<b>Semester:</b> V	<b>Total Lectures:</b> 120
<b>Course Objectives:</b> To familiarise the students with concepts and practical aspects of accounting and taxation.		
<b>Expected Course Outcome:</b> Students will be able to familiarise themselves with various types of accounting, and taxation and practically apply the same in the online portals and accounting software.		
<b>Student Learning Outcome:</b> Students will be in the position to prepare books of accounts of companies, and departments in accounting software with fill Income tax returns.		

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
June	28-06-2024	29-06-2024	02	CO, PO, PSOs, Introduction to the course			
July	01-07-2024	06-07-2024	04	<b>Module 1 Introduction to Accounts Assistant</b>		Google Meet/Powerpoint presentation/ Moodle LMS	Govt. Accounting Standard Textbook by Dr. R. Sathish
				Objectives, Duties and Responsibilities of Accounts Assistant.			
	08-07-2024	13-07-2024	04	Requirement of Account Assistant.			
	15-07-2024	20-07-2024	04	<b>Module 2 Financial Accounting and Reporting</b>			
				Accounting Concepts and Accounting Terminologies, Book Keeping, Elements of Financial Statement			
	22-07-2024	27-07-2024	04	Bank reconciliation statement, Trial Balance, Trading and profit and loss Account			
	29-07-2024	03-08-2024	04	Cash Flow Statement, Ratio Analysis, Balance sheet		Smartboard, Open board app with Interactive pad., Power	Govt. Accounting Standard

						point presentation.	Textbook by Dr. R. Sathish
August	05-08-2024	10-08-2024	04	<b>Module 3 Labor Laws and Payroll Accounting</b> Contract Act, Law of Payment of Wages Act and Minimum Wages Act, Law of Employees State Insurance Act.			
	12-08-2024	17-08-2024	04	Applicability of ESIC, Provident Fund Act, Applicability of EPFO			
	19-08-2024	24-08-2024	04	Payment of Bonus Act, Payment of Gratuity Act, Payroll Accounting			
	26-08-2024	31-08-2024	04	<b>Module 4 Heads of Income Under Income Tax Act 1961</b> Overview of Income Tax, Steps for computing Total Income, Tax Rate, Residential Status, Head of Income, Clubbing of Income.		Smartboard, Open board app with Interactive pad., Power point presentation.	Financial Management-Sharma and Gupta, Standard Textbook-Government Accounting by Dr. R. Sathish.
September	02-09-2024	07-09-2024	04	Set off losses and Carry forward losses, TDS, TCS and Advance tax			
	13-09-2024	14-09-2024	02	<b>Module 5 Deduction under Chapter VI A</b> Chapter VIA, Deduction U/S 80C TO 80 U			

				<b>Module 6 Filing of Income TAX Return</b>			
October	16-09-2024	21-09-2024	04	PA, Steps of Income Tax Return, Assessment Procedure, Interest and Penalty, Steps of Income Tax refund, Presumptive Tax.		Smartboard, Open board app with Interactive pad., Powerpoint presentation.	Govt. Accounting Standard Textbook by Dr. R. Sathish.
	23-09-2024	28-09-2024	04	ITR 1, ITR 2			
	30-09-2024	05-10-2024	04	ITR 3, ITR 4, ITR 5, ITR 6, ITR 7			
	07-10-2024	12-10-2024	04	Revision			
	14-10-2024	15-10-2024	01	Revision			

**\* Assessment Rubrics**

Component	Max Marks
Semester End Exam	100