Semester	Course Code	Course Category	Hours/Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCOVAC1	Value Added Course					100

Course Title	GOODS AND SERVICE TAX

SYLLABUS

Unit	Contents	Hours
I	GST – Introduction – Meaning –GST in India – Objectives of GST – GST Law Constitutional Perspective – Features of GST	6
II	Taxes Subsumed under GST – Taxes not Subsumed under GST – Benefits of GST – Levy of GST – CGST, SGST, UTGST and IGST. GST Council – Constitution – Members – Structure – Powers – Functions.	6
III	GST Rate Structure – Types of Supplies in GST in India – Taxable Supplies – Exempt Supplies – Zero Rated Supplies.	6
IV	Registration under GST – Types – Benefits –Forms –Cancellation, Surrender and Revocation of the GST Registration	6
V	Reverse Charge Mechanism – Supplies attracts RCM - Composition Levy – Person eligible and not eligible for Composition Scheme	6

Text Book(s):

1. Dr. Thomas Joseph Thoomkuzhy, GST – The Essentials of Goods and Services Tax, Huimalay Publishing House, First Edition 2017.
2. Indirect Taxes GST and Customs Law – Dr. R. Parameswaran, Kavin Publications. 2019

Reference Book(s):

1. Commercial GST – The Game Changer – Monish Bhalla–Commercial Law Publishers (India) Pvt.Ltd, New Delhi. 2018
2. GST Law and Practice – R.G. Saha, Himalaya Publishing House., 2018

Web Resource(s):

1. https://taxguru.in/goods-and-service-tax/gst-practical-way-join-online-gst-certification.html
2. http://idtc.icai.org/about-certificate-course.html

Course Coordinator: Dr. S. BASHEER AHAMED

Semester	Course Code	Course Category	Hours/Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
V	23UCOVAC2	Value Added Course					100

Course Title	ANALYTICAL SKILLS

SYLLABUS

Unit	Contents	Hours
I	**Data Analysis:** The data given in a Table – Graph - Bar Diagram - Pie Chart - Venn diagram or a passage is to be analyzed and the questions pertaining to the data are to be answered.	6 Hrs
II	**Sequence and Series:** Analogies of numbers and alphabets - completion of blank spaces following the pattern in A:b::C: d relationship - odd thing out - Missing number in a sequence or a series	6 Hrs
III	**Arithmetic ability:** Algebraic operations- BODMAS – Fractions - Divisibility rules LCM&GCD (HCF) - Date, Time and Arrangement Problems; Calendar problems, Clock problems, Blood Relationship	6 Hrs
IV	**Quantitative aptitude:** Averages - Ration and proportion - Problems on ages - Time-distance – speed	6 Hrs
V	**Business computations:** Percentages - Profit &loss-Partnership - simple and compound interest	6 Hrs

Text Book(s):
1. R. S. Agrawal, Quantitative Aptitude for Competitive Examination, S. Chand Limited, 2017
Reference Book(s):
1. Praveen R. V, Quantitative Aptitude and Reasoning, PHI Learning Pvt. Ltd. 2016 2. Disha Experts (E-Books), Shortcuts in Quantitative Aptitude for Competitive Exams, Disha Publication, 2017
Web Resource(s):
1. https://www.javatpoint.com/aptitude/quantitative 2. https://www.tutorialspoint.com/quantitative_aptitude/index.htm

Course Coordinator: Dr. S. BASHEER AHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23PCOVAC1	Value Added Course					100

Course Title	BUSINESS ANALYTICS WITH MS-EXCEL

SYLLABUS		
Unit	Contents	Hours
I	Creating Datasheet: Creating a Table, Change Font Styles and Sizes, Adding Borders and Colors to Cells, Change a Column Width, Change a Row Height, Merge Cells, Applying Number Formats, Creating Custom Number Formats, Align Cell Contents, Cell Styles - Import external data Creating Charts: Create Charts, Changing the chart type, Inserting titles for the axes X and Y - Changing colors - Printing charts.	6 Hrs
II	Excel Application in Business: Preparing Invoices, Assessing Account Aging, Analyzing Demographics, Creating Scheduling And Marketing Calendars, Creating Standard Excel Templates for routine business data management and analysis activities.	6 Hrs
III	Data Organization: Using Text to Columns, The Paste Special Function, Data Validation, Subtotals and Grouping, Consolidating Data, Scenario Analysis, Data Tables in Scenario Analysis, What-if Analysis, Mats and Trig Functions, Text Functions in Excel, Using Statistical Functions, Database Functions, Financial Functions.	6 Hrs
IV	Statistical Functions: Basic Statistics - COUNT, COUNTA, COUNTBLANK, COUNTIFS Descriptive statistics - AVERAGE, MEAN, MEDIAN, MOD, STDEV, VAR, RSQ, DEVSQ, COVAR. AVERAGE function, MEDIAN function, MODE function, STANDARD DEVIATION function, VARIANCE function, QUARTILES function, CORRELATION function. Inferential Statistics - CHISQ.TEST, FTEST, TTEST, ZTEST Correlation and Regression -	6 Hrs
V	Financial Functions– Asset Depreciation Functions – AMORDEGRC – AMORLINC- DB – DDB – SLN – SYD – VDB. Concept of Time Value of Money - Interest Rate Functions – ACCRINT – ACCRINTM – EFFECT – INTRATE – NOMINAL – RATE.	6 Hrs

Text Book(s):
1. Paul McFedries, Excel 2016 Formulas and Functions, Pearson India Education Services, Uttar Pradesh, 2019
Reference Book(s):
1. Curtis D. Frye, Step-By-Step Microsoft Excel, Microsoft Press, 2007 2. Computer Applications in Business, Margham Publications, Chennai, 1st Edition, 2019
Web Resource(s):
1. https://www.tutorialspoint.com/excel_data_analysis/index.htm 2. https://www.excel-easy.com/data-analysis.html 3. https://www.w3schools.com/EXCEL/index.php 4. https://youtu.be/wJxn9Kum3Mo

Course Coordinator: Dr. M. Habeebur Rahman