



## 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.

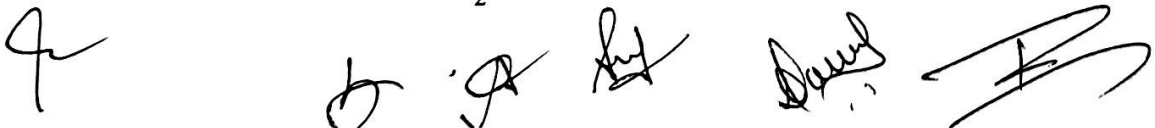
**C. Option-3**

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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**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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