

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

Skill Enhancement Course – SEC 6 – GST Filing of Returns

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218S4A	1	0	1		2	2	25	75	100
Learning Objectives									
LO1	To impart an over view of GST								
LO2	To teach the importance and theoretical concepts of GST								
LO3	To make students aware of the GST and its components								
LO4	To enable the students to learn the process of GST filing								
LO5	To impart an overview of GST								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	GST-Introduction-History of evolution of GST-Basics								6
II	Tax rates under GST-CGST, SGST,IGST								6
III	Procedure for registration under GST-Procedure for GST Payments and Refunds								6
IV	GST Rates& HSN Codes-Input tax credit								6
V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates-Debit and Credit note under GST-								6
	TOTAL								30
Course Outcomes									
CO1	Gain the knowledge about GST								
CO2	Understand various components of GST								
CO3	Learn about the different forms under GST								
CO4	Learn about the practical of filing of GST returns								
CO5	Application of knowledge in real-time situations								