

PROGRAMME GUIDE

FOR

Advanced Diploma in Taxation



Centre for Distance and Online Education

Jamia Millia Islamia, New Delhi-25

(A Central University by an Act of Parliament)

Accredited 'A++' Grade by NAAC

CONTENTS

CDOE MESSAGE

Dear Students,

It is a pleasure welcoming you to Jamia Millia Islamia for the Advanced Diploma in Taxation Programme under distance mode being offered at the Centre for Distance and Online Education.

Education, needless to reiterate, is a sine qua non for the growth of a nation and the personality development of its citizens. Plagued by the existence of various structural problems and prejudicial practices leading to divisiveness in the social order, various governments that have struggled to evolve an egalitarian order based on Gandhiji's dream of social justice and Nehru's meditations on equity have finally found an answer in education. Distance education is one of the many, multi-pronged instruments adopted to promote literacy across India. It aims not just to foster social mobility and lifelong education but also to uphold the core values of Indian society, that is, democracy, secularism, social justice and equality of opportunity.

The Jamia Millia Islamia in its endeavor to endorse and promote these values and advance literacy, has pledged to take education to the doorsteps of the learners.

I wish you success in your educational endeavors.

Director

Centre for Distance and Online Education

Jamia Millia Islamia

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JAMIA MILLIA ISLAMIA

Jamia Millia Islamia, the lusty child of the Non-Cooperation Movement, was founded at Aligarh in response to Gandhi Ji's call to boycott British-supported educational institutions. Shaikhul-Hind, Maulana Mahmud Hasan of Dar-ul-Uloom, Deoband, a victim of the British imperial viciousness in the Mediterranean Island of Malta, laid its foundation at Aligarh on 29th October 1920. Subsequently, in 1925, it moved from Aligarh to Delhi. Ever since then, Jamia has shown a gradual, but continuous growth, at times in spurts and gushes, and others through prolonged processes of slow maturation.

A 'Deemed to be University' status was bestowed to the Jamia in June 1963 under Section 2 of the University Grants Commission Act and eventually, on 26th December 1988, through an Act of the Indian Parliament, the Jamia blossomed into a full-fledged Central University.

Distinguished national leaders - Mahatma Gandhi, Maulana Mohammed Ali Jauhar, Hakim Ajmal Khan, Dr. Mukhtar Ahmad Ansari, Maulana Abul Kalam Azad, and Dr. Zakir Husain were among its founders.

Accredited A++ by NAAC along with an NIRF University Ranking 3rd in 2023, Jamia Millia Islamia is an ensemble of multi-layered educational system, which covers all aspects of schooling, undergraduate, and post-graduate education. The university recognizes that teaching and research are complementary components in its march toward academic excellence. Moreover, Jamia Millia Islamia is amongst the few universities in India launching online Degree Programmes making the education more reachable to learners across the world.

The Jamia Millia Islamia has well-developed 11 faculties namely Sciences; Life Sciences, Social Sciences; Engineering and Technology; Education; Humanities and Languages; Architecture and Ekistics; Fine Arts; Law; Management Studies, and Dentistry. The 11 faculties have been divided into 42 departments. In addition to these JMI has 30 centres of learning like AJK Mass Communication Research Centre, The Centre for Peace and Conflict Resolution; Academy of International Studies; Centre for Culture, Media and Governance; Dr. K. R. Narayanan Centre for Dalit and Minorities Studies; Centre for Nano-sciences and Nanotechnology; FTK Centre for Information Technology; Centre for West Asian Studies; Centre for Physiotherapy and Rehabilitation Sciences; Centre for Theoretical Physics; and Centre for Interdisciplinary Research in Basic Sciences, etc.

Indeed, the Jamia has come a long way in her march to carve a ‘distinct’ niche in the academic world as a Centre for higher learning without compromising or altering her foundational values of secularism and democracy and her commitment to a composite Indian nationalism.

CENTRE FOR DISTANCE AND ONLINE EDUCATION

The Centre for Distance and Open Learning (CDOL), now re-designated as Centre for Distance and Online Education (CDOE), was established at Jamia Millia Islamia in September 2002 under the auspices of the Distance Education Council (DEC) currently rechristened as Distance Education Bureau (DEB). In 2009, the CDOL, now CDOE, was approved by the Ministry of Human Resource Development (MHRD), Government of India (GoI).

The objectives of the Centre include the provision of space for higher education to those who are inaccessible to the benefits of a formal system of education and to take education to the doorstep of the learner.

The Centre provides comprehensive self-learning material, which is supplemented by counselling sessions. The self-learning material is prepared by the subject experts keeping in mind that the learners come from varied educational backgrounds so that they can make optimum use of the material. Moreover, the counselling classes are taken by senior faculty members who have been a source of great help to distance-mode learners. Given the changing situation and time, the Centre has also adapted the new technological advancement to conduct all the classes through online platforms. Considering the present situation, CDOE is planning to start offline counselling sessions for a few programmes in the forthcoming session.

The Centre has established Learner Support Centres located at various locations across India such as Assam, Bihar, Haryana, Kerala, Punjab, Rajasthan, UP, West Bengal, Delhi & NCR. These LSCs also play a significant role in reaching out to learners hailing from rural areas.

Open and Distance Learning (ODL) & Online Learning (OL) Mode Programmes

“Online Learning Mode means a mode of providing flexible learning opportunities by overcoming separation of teacher and learner using internet, e-Learning Materials and full-fledged programme delivery through the internet using technology assisted mechanism and resources”.

“Open and Distance Learning Mode means a mode of providing flexible learning opportunities by overcoming separation of teacher and learner using a variety of media, including print, electronic, online and occasional interactive face-to-face meetings with the learners or Learner Support Services to deliver teaching-learning experiences, including practical or work experiences”.

The Centre for Distance and Online Education, JMI is one of the few reputed Higher Education Institutes to provide the UG, PG, and Diploma Programmes in Open and Distance Learning (ODL) & Online Learning (OL) mode. CDOE has been providing Online Degree programmes since 2021. The Centre aims to make optimum use of technological advancement in imparting Education through the Online Mode and facilitate the learners with ease. Given the recent developments in the area of education and resultant positive changes, the Centre has also adopted varied Online Methods of Evaluation and Online Teaching. Such use of technology has bridged a gap between the learner and facilitator and made education more accessible to learners based in far-flung areas. Moreover, these Online Programmes are also accessible to Foreign Nationals who are interested in pursuing education at our Institute.

1. ABOUT THE PROGRAMME

1.1. Introduction of the Programme

Centre for Distance and Online Education offers the Advanced Diploma in Taxation (ADT) in both Open and Distance Learning (ODL) and Online Learning (OL) modes. The programme is designed to provide learners with comprehensive knowledge and practical exposure in the areas of direct taxation, indirect taxation, tax planning, tax compliance, goods and services tax (GST), income tax laws, corporate taxation, and tax administration.

The programme adopts an innovative learning approach through well-structured Self-Learning Materials (SLMs), supported by counselling sessions, academic guidance, and interactive learning support. It aims to equip students with a sound understanding of taxation principles, legal provisions, tax procedures, and contemporary tax practices. The programme also develops analytical, managerial, and decision-making skills required for effective tax planning, compliance, and financial management in a dynamic economic environment.

The Advanced Diploma in Taxation (ADT) prepares learners for diverse career opportunities in accounting firms, tax consultancy organizations, corporate finance departments, banking and financial institutions, government agencies, and business enterprises. The programme develops industry-relevant knowledge and professional competencies aligned with current taxation laws and regulatory requirements, enabling learners to address taxation-related challenges and contribute effectively to organizational and financial decision-making processes.

1.2. Admission Eligibility Criteria

Bachelor's degree (10+2+3) in commerce and management from a recognized University Graduate or its equivalent from a recognised University.

1.3. Duration of the Programme

A student may successfully complete each course of the programme in a minimum of one year and a maximum of two years.

Minimum Duration	One Year
Maximum Duration	Three Years

1.4. Medium of Instruction

The self-learning materials and assignments in the programme will be primarily available in English.

1.5. Programme Fee

The Programme Fee for the Advanced Diploma in Taxation (ADT) is ₹15,000 for the entire programme in both Open and Distance Learning (ODL) and Online Learning (OL) modes.

1.6. Programme Structure

The year wise programme structure is depicted below:

Year 1

S. No.	Course Code (OL Mode)	Course Code (ODL Mode)	Course Title	Credits	Evaluation Scheme		Total
					Assi gnment	Term End	
1	DTXO-101	DTXD-101	Fundamentals of Financial Accounting	4	30	70	100
2	DTXO-102	DTXD-102	Legal Environment of Business	4	30	70	100
3	DTXO-103	DTXD-103	Income Tax	4	30	70	100
4	DTXO-104	DTXD-104	Goods and Services Tax	4	30	70	100
5	DTXO-105	DTXD-105	Corporate Taxation	4	30	70	100
6	DTXO-106	DTXD-106	Auditing and Corporate Compliance	4	30	70	100
7	DTXO-107	DTXD-107	Dissertation	8			200
8	DTXO-108	DTXD-108	Internship	8			200
Total				40	180		1000

1.7. Detailed Course Structure

DTXO-101: Fundamentals of Financial Accounting

Block 1: Introduction to Accounting and Accounting Process

Unit 1: Nature and Scope of Accounting

Meaning, objectives and functions of accounting; Branches of accounting; Role of accounting in business decision-making; Users of accounting information; Accounting as an information system

Unit 2: Accounting Concepts and Conventions

Accounting concepts and conventions; Accounting equation; Double entry system; Capital and revenue items; Importance and limitations of accounting principles; Ethical issues in accounting practices

Unit 3: Accounting Process and Final Accounts

Journal entries; Ledger posting; Trial Balance; Preparation of Trading Account, Profit and Loss Account and Balance Sheet; Adjustments in final accounts; Final accounts of sole proprietorship concerns

Block 2: Corporate Accounting

Unit 4: Corporate Financial Statements

Preparation of Corporate Balance Sheet; Financial statement presentation as per Schedule III of Companies Act, 2013; Notes to accounts and disclosures

Unit 5: Share Capital Accounting

Issue of equity shares; Share subscription process; Forfeiture and reissue of forfeited shares; Issue of right shares and bonus shares; Buy-back of shares

Unit 6: Preference Shares and Debentures

Issue and redemption of preference shares; Issue of debentures; Methods of redemption of debentures; Accounting entries relating to debentures and preference shares

Block 3: Depreciation, Inventory and Financial Reporting

Unit 7: Depreciation Accounting

Meaning and significance of depreciation; Causes of depreciation; Methods of depreciation; Change in method of depreciation; Provisions relating to useful life and residual value of assets

Unit 8: Inventory Valuation

Meaning and importance of inventory valuation; FIFO, Weighted Average Method; Inventory valuation policies; Valuation of obsolete and damaged inventory

Unit 9: Cash Flow and Financial Analysis

Cash Flow Statement; Preparation and interpretation of cash flow statements; Ratio analysis basics; Analysis and interpretation of accounting information

Block 4: Accounting Standards and Contemporary Practices

Unit 10: GAAP and Accounting Standards

Generally Accepted Accounting Principles (GAAP); Accounting Standards issued by ICAI; Indian Accounting Standards (Ind AS)

Unit 11: IFRS and Corporate Reporting

International Financial Reporting Standards (IFRS); Convergence of Ind AS with IFRS; Financial reporting framework in India

Unit 12: Contemporary Accounting Practices

Accounting software and ERP systems; Digital accounting systems; Introduction to XBRL reporting; Emerging trends in accounting

DTXO-102: Legal Environment of Business

Block 1: Foundations of Business Law

Unit 1: Introduction to Business and Commercial Law

Meaning and importance of business law; Sources of business law; Constitutional framework relating to trade, commerce and business under Articles 19 and 301–307; Role of law in business environment

Unit 2: Indian Contract Act, 1872

Nature and essentials of contract; Classification of contracts; Offer and acceptance; Capacity to contract; Consideration; Free consent; Legality of object and consideration; Void and unlawful agreements

Unit 3: Performance and Discharge of Contract

Performance of contracts; Discharge of contracts; Breach of contract and remedies; Quasi contracts; E-contracts and digital contracts

Block 2: Commercial and Consumer Laws

Unit 4: Sale of Goods Act, 1930

Sale and agreement to sell; Conditions and warranties; Doctrine of caveat emptor; Transfer of property in goods; Performance of contract of sale; Rights and duties of buyer and seller; Unpaid seller's rights; Auction sale

Unit 5: Consumer Protection Act, 2019

Consumer defined; Consumer complaints relating to goods and services; Product liability; Unfair trade practices; Rights of consumers; Consumer protection in e-commerce and digital marketplace; Central Consumer Protection Authority (CCPA)

Unit 6: Consumer Dispute Redressal Mechanism

District Consumer Disputes Redressal Commission; State Consumer Disputes Redressal Commission; National Consumer Disputes Redressal Commission; Jurisdiction, powers and procedures; Mediation and appeals

Block 3: Company Law and Negotiable Instruments

Unit 7: Companies Act, 2013 – Formation and Management

Nature and types of companies; Incorporation and formation of companies; Memorandum and Articles of Association; Prospectus; Shares and share capital; One Person Company (OPC); Company meetings and management

Unit 8: Corporate Administration and Compliance

Accounts and audit; Corporate governance basics; CSR provisions under Companies Act, 2013; Corporate compliance and digital filing under MCA; Overview of winding up and insolvency provisions

Unit 9: Negotiable Instruments Act, 1881

Concept and kinds of negotiable instruments; Holder and holder in due course; Negotiation and assignment; Dishonour and discharge of negotiable instruments; Crossing and endorsement; Electronic cheques and digital payment instruments

Block 4: Business Regulations and Contemporary Legal Issues

Unit 10: FEMA and Business Regulations

Foreign Exchange Management Act (FEMA), 1999; Foreign exchange transactions; RBI approvals and compliance; Penalties under FEMA; Overview of Competition Act, 2002

Unit 11: Information Technology and Cyber Laws

Information Technology Act, 2000; Digital signatures and electronic records; Cybercrimes; E-commerce regulations; Data protection and privacy laws

Unit 12: Business Ethics and Intellectual Property Rights

Business ethics and legal compliance; Intellectual Property Rights – patents, copyrights, trademarks and trade secrets; Ethical issues in digital business; Emerging legal challenges in business environment

DTXO-103: Income Tax

Block 1: Introduction and Basic Concepts of Income Tax

Unit 1: Basic Concepts of Income Tax

Income and Agricultural Income; Person; Assessee; Tax Year / Previous Year; Gross Total Income and Total Income; PAN and Aadhaar; Old and New Tax Regimes under Section 115BAC; Basic concepts of tax planning, tax avoidance and tax evasion

Unit 2: Residential Status and Scope of Total Income

Residential status of Individuals, HUF and Companies; Resident, Non-Resident and RNOR; Scope of Total Income based on residential status; Foreign income and Double Taxation Relief; Basic introduction to DTAA

Unit 3: Income from Salaries

Meaning and features of salary; Allowances; Perquisites; Retirement benefits including gratuity, pension and provident fund; Standard deduction; TDS on salary; Form 16

Block 2: Heads of Income

Unit 4: Income from House Property

Annual value; Self-occupied and let-out property; Deductions under Section 24; Interest on housing loan; Co-ownership; Computation of income from house property

Unit 5: Profits and Gains from Business or Profession

Meaning and scope; Admissible and inadmissible expenses; Depreciation; Presumptive taxation under Sections 44AD, 44ADA and 44AE; Maintenance of books of accounts; Basic audit provisions

Unit 6: Capital Gains and Income from Other Sources

Capital assets; Short-term and long-term capital gains; Computation of capital gains; Exemptions under Sections 54 and 54EC; Interest income; Dividend income; Gifts; Casual income; Family pension

Block 3: Deductions and Tax Liability

Unit 7: Clubbing, Set-off and Carry Forward of Losses

Clubbing of income; Set-off and carry forward of losses; Speculative and non-speculative losses; Loss treatment under capital gains and business income

Unit 8: Deductions and Rebates

Deductions under Chapter VI-A; Sections 80C, 80D, 80CCD, 80G, 80E and 80TTA; Rebate under Section 87A; Relief under Section 89; Deductions under old and new tax regimes

Unit 9: Computation of Total Income and Tax Liability

Computation of total income; Computation of tax liability of individuals; Surcharge and Health & Education Cess; Marginal relief; Computation under old and new tax regimes

Block 4: Tax Administration and Compliance

Unit 10: TDS, TCS and Advance Tax

TDS and TCS concepts and procedures; Advance tax; Self-assessment tax; Interest and penalties

Unit 11: Return Filing and Assessment Procedures

Income Tax Returns (ITR); Types of ITR Forms; Filing of returns; Revised return and updated return; E-verification; Refund procedures; Basic assessment procedures

Unit 12: Contemporary Developments in Taxation

Faceless assessment; Digitalization of tax administration; AIS, TIS and Form 26AS; Taxation of digital transactions and virtual digital assets – overview; Recent developments in Indian taxation

DTXO-104: Goods and Services Tax

Block 1: Introduction to GST and GST Framework

Unit 1: Introduction and Objectives of GST

Concept and objectives of GST; Features and advantages of GST; GST and economic reforms in India; Impact of GST on Indian economy and exports; GST as a tool for transparent taxation and economic development; One Nation One Tax concept; Digital taxation system in India

Unit 2: Concepts and Structure of GST

Understanding GST Law; Concept of Supply; Levy and collection of tax; Taxable event under GST; Person liable to pay tax; Point of taxation; Time of supply; Place of supply; Applicability of CGST, SGST, IGST and UTGST; Dual GST model with practical case studies

Unit 3: GST Acts and Relevant Rules

Central Goods and Services Tax (CGST) Act; Integrated Goods and Services Tax (IGST) Act; State Goods and Services Tax (SGST) Act; Union Territory GST (UTGST) Act; GST Registration Rules; GST Invoice Rules; GST Return Rules; GST Payment Rules; GST Refund Rules; Input Tax Credit Rules; GST Valuation Rules; Composition Scheme Rules; E-Invoicing and E-Way Bill provisions

Block 2: GST Registration, Input Tax Credit and Returns

Unit 4: GST Registration and Migration

Procedure for GST Registration; Aadhaar authentication under GST; Amendment and cancellation of registration; Procedure for migration of existing taxpayers; Composition Scheme registration; Practical issues in GST registration

Unit 5: Input Tax Credit and Valuation

Concept and conditions of Input Tax Credit (ITC); Blocked credits; Matching and reversal of ITC; Transfer of unutilized ITC; Valuation of taxable goods and services; Value of supply under GST; Tax invoice, debit note and credit note; Practical problems on valuation and ITC

Unit 6: GST Returns and Payment of Tax

GST Return filing procedures; Types of GST Returns (GSTR-1, GSTR-3B, GSTR-9 etc.); QRMP Scheme; GST payment procedures; Electronic Cash Ledger, Credit Ledger and Liability Ledger; Interest, late fee and penalties; Refund procedures under GST; Introduction to GST portal and digital compliance

Block 3: Advanced GST Concepts and Compliance

Unit 7: Place of Supply and Time of Supply

Concept and significance of Place of Supply; Place of supply for goods and services; Interstate and intrastate supply; Time of supply for goods and services; Reverse Charge Mechanism (RCM); Practical case studies under GST

Unit 8: GST Assessment and Audit

Assessment under GST; Self-assessment and scrutiny assessment; GST audit and departmental audit; Inspection, search, seizure and arrest provisions; Demand and recovery provisions; Offences and penalties under GST; Appeals and advance ruling mechanism

Unit 9: GST on E-Commerce and Digital Economy

GST implications on E-commerce transactions; Tax Collection at Source (TCS); GST on online services and digital platforms; GST on export and import transactions; GST implications for startups and MSMEs; GST compliance in digital economy

Block 4: Contemporary Developments in GST

Unit 10: GST Compliance and Technology

GST Network (GSTN); E-Invoicing system; E-Way Bill system; Artificial Intelligence and automation in GST compliance; Digital record maintenance; Data analytics in tax administration

Unit 11: International Taxation and GST

GST and international trade; Zero-rated supply and exports; Refund mechanism for exporters; GST and SEZ units; Comparison of Indian GST with international VAT/GST systems; WTO and GST framework

Unit 12: Emerging Issues and Recent Developments in GST

Recent amendments in GST law; GST Council and constitutional framework; Anti-profiteering provisions; GST disputes and litigation; Contemporary issues in GST administration; Future reforms in GST system in India

DTXO-105: Corporate Taxation

Block 1: Fundamentals of Corporate Taxation

Unit 1: Introduction to Corporate Taxation

Concept and objectives of corporate taxation; Types of companies under Income Tax Act; Residential status of companies and incidence of tax; Scope of total income of companies; Tax management, tax evasion, tax avoidance and tax planning; Corporate tax reforms in India and overview of new tax regime for domestic companies

Unit 2: Computation of Corporate Taxable Income

Computation of Gross Total Income of companies; Heads of income applicable to companies; Permissible deductions and allowances; Set-off and carry forward of losses; Depreciation provisions; Computation of taxable income and tax liability of companies; Surcharge and Health & Education Cess

Unit 3: Minimum Alternate Tax and Special Tax Provisions

Minimum Alternate Tax (MAT); MAT credit provisions; Alternate Minimum Tax (AMT) – overview; Taxation provisions relating to dividend income; Tax on buy-back of shares; Taxation of virtual digital assets and emerging corporate taxation issues

Block 2: Corporate Tax Planning and Managerial Decisions

Unit 4: Tax Planning for New Business

Tax planning regarding new business; Choice of form of business organization; Tax factors affecting selection of business organization; Location of business and tax incentives; Nature of business and tax implications; Start-ups and tax incentives in India

Unit 5: Tax Planning and Managerial Decisions

Tax planning regarding own or lease decisions; Make or buy decisions; Shut down or continue decisions; Replacement and expansion decisions; Tax implications of managerial decision-making; Practical case studies in corporate tax planning

Unit 6: Capital Structure and Dividend Decisions

Tax planning regarding capital structure; Debt versus equity financing; Dividend policy and taxation; Inter-corporate dividends; Bonus shares and buy-back decisions; Tax implications of retained earnings and distribution policies

Block 3: Special Corporate Taxation Provisions

Unit 7: Tax Incentives and SEZ Provisions

Special tax provisions for units in Special Economic Zones (SEZs); Export Oriented Units (EOUs); Tax incentives for infrastructure and export businesses; Deductions and exemptions available to eligible businesses; International taxation incentives and DTAA overview

Unit 8: Taxation of Corporate Restructuring

Taxation provisions relating to amalgamation, merger and demerger; Slump sale and business reorganization; Carry forward of losses in amalgamation; Tax neutrality provisions; Corporate restructuring and tax planning strategies

Unit 9: International and Digital Corporate Taxation

Concept of international taxation; Transfer pricing basics; Equalisation levy; Taxation of multinational corporations; Digital economy taxation; BEPS framework overview; Emerging global corporate tax reforms and Pillar One and Pillar Two concepts

Block 4: Corporate Tax Compliance and Contemporary Developments

Unit 10: Tax Payment and Corporate Compliance

Tax payment procedures for companies; Advance tax provisions; Tax Deducted at Source (TDS); Tax Collected at Source (TCS); Filing of corporate income tax returns; Assessment procedures; Faceless assessment and appeals

Unit 11: Corporate Tax Audit and Reporting

Tax audit provisions applicable to companies; Reporting requirements under Income Tax Act; Transfer pricing documentation basics; Corporate compliance management; AIS, TIS and digital tax reporting systems; Use of technology in corporate tax compliance

Unit 12: Tax Planning in Managerial Remuneration and Emerging Issues

Tax planning in managerial remuneration; Perquisites and employee compensation planning; ESOPs and taxation; Tax implications of employee benefits; Corporate governance and ethical tax planning; Contemporary issues and recent developments in corporate taxation in India

DTXO-106: Auditing and Corporate Compliance

Block 1: Fundamentals of Auditing

Unit 1: Introduction to Auditing

Meaning, objectives and importance of auditing; Principles of auditing; Types of audit; Internal audit and external audit; Advantages and limitations of audit; Role of auditor in business organizations; Standards on Auditing (SA) issued by ICAI

Unit 2: Audit Process and Audit Documentation

Audit planning and audit programme; Internal control and internal check system; Audit evidence and working papers; Vouching and verification; Audit documentation; Audit risk and materiality; Digital audit environment and use of technology in auditing

Unit 3: Company Audit and Auditor's Report

Appointment, removal and remuneration of auditors under Companies Act, 2013; Rights, duties and liabilities of auditors; Audit report and audit opinion; CARO (Companies Auditor's Report Order); Audit of corporate entities; Professional ethics of auditors

Block 2: Tax Audit and GST Audit

Unit 4: Tax Audit under Income Tax Act

Meaning and objectives of tax audit; Applicability of tax audit under Section 44AB; Tax audit procedures; Form 3CA, 3CB and 3CD; Reporting requirements under Income Tax Act; Presumptive taxation and audit implications; Penalties relating to tax audit non-compliance

Unit 5: GST Audit and Compliance Verification

Concept of GST audit; Reconciliation of GST returns; Verification of Input Tax Credit (ITC); E-invoicing and GST compliance review; Audit of GST records and accounts; Departmental scrutiny and assessment; GST audit documentation and practical issues

Unit 6: Digital Tax Compliance and Reporting

TDS and TCS compliance audit; AIS, TIS and Form 26AS analysis; E-filing and digital verification systems; Compliance under faceless assessment and appeals; Use of accounting software and ERP in tax compliance; AI and data analytics in audit and taxation

Block 3: Corporate Compliance and Regulatory Framework

Unit 7: Corporate Compliance under Companies Act, 2013

ROC compliance; Board meetings and statutory meetings; Maintenance of statutory registers and records; Filing of annual returns and financial statements; Corporate governance and compliance framework; Secretarial compliance and reporting requirements

Unit 8: Corporate Laws and Regulatory Compliance

Compliance relating to FEMA, SEBI and Competition Act; CSR compliance; Prevention of money laundering provisions; Compliance management systems; Compliance for startups and MSMEs; Legal consequences of non-compliance

Unit 9: Corporate Fraud and Investigation

Corporate frauds and white-collar crimes; Forensic audit basics; Detection and prevention of fraud; Investigation procedures; Vigil mechanism and whistleblower policy; Role of auditors in fraud reporting; Contemporary fraud risks in digital business environment

Block 4: Contemporary Practices in Auditing and Compliance

Unit 10: Environmental, Social and Governance (ESG) Compliance

Concept of ESG; Business Responsibility and Sustainability Reporting (BRSR); Sustainability reporting standards; Environmental and social compliance; Corporate ethics and governance practices; ESG reporting in India

Unit 11: Cyber Laws and Digital Compliance

Information Technology Act, 2000; Cybercrimes and cyber security compliance; Digital signatures and electronic records; Data protection and privacy laws; Compliance issues in digital transactions and e-commerce platforms

Unit 12: Emerging Trends in Auditing and Compliance

Faceless audit and digital assessment systems; Artificial Intelligence in auditing and compliance; Blockchain and audit trail systems; Continuous auditing and real-time compliance monitoring; Emerging challenges in corporate compliance and governance in India

DTXO-107: Dissertation

Guidelines for Dissertation

The dissertation/project is intended to help students apply their theoretical knowledge to a practical managerial or research problem. Students are expected to undertake a systematic study using primary and/or secondary data, conduct a review of relevant literature, analyse the data, and present meaningful findings.

1. Selection of Topic

The topic should:

- ☐ Be related to the student's programme/area of study.
- ☐ Address a relevant managerial, organisational, industry or economic issue.
- ☐ Be specific, feasible and supported by adequate data.

2. Proposal/Synopsis

Students should prepare a research proposal and obtain approval from the concerned Supervisor before starting the study.

Content of the Dissertation Report:

1. Certificate of completion from the Project Supervisor
2. Certificate of authorship/ Declaration by the trainee
3. Acknowledgement
4. Plagiarism report (similarity index NOT more than 10 percent)
5. Table of Contents

Tentative Chapters (80-100 pages)

Chapter 1: Introduction

- ☐ Background of the Study
- ☐ Statement of the Problem
- ☐ Scope and Significance of the Study

Chapter 2: Review of Literature

- ☐ Literature Review of Previous Studies
- ☐ Research Gap
- ☐ Conceptual Framework, if applicable

Chapter 3: Research Methodology

- ☐ Objectives of the Study
- ☐ Research Questions/Hypotheses
- ☐ Research Design
- ☐ Data Sources
- ☐ Population and Sample
- ☐ Sampling Technique
- ☐ Data Collection Tools
- ☐ Data Collection Procedure
- ☐ Methods of Data Analysis

Chapter 4: Data Analysis and Findings

- ☐ Presentation and Analysis of Data
- ☐ Objective-wise Analysis
- ☐ Hypothesis Testing, where applicable

Chapter 5: Conclusion and Suggestions

- ☐ Discussion of Findings
- ☐ Conclusion
- ☐ Suggestions/Recommendations
- ☐ Limitations of the Study
- ☐ Scope for Further Research

References/Bibliography

Appendices (If any).

Number of pages: 80-100 pages including Tables, Graphs and diagrams

Page Size: A4

Font Style: Times New Roman

Spacing: 1.5

DTXO-107: Internship

Guidelines for Internship

Internship of 6-8 weeks is a compulsory requirement for the Advanced Diploma in Logistics and Supply Chain Management program failing which a student shall not be entitled to receive his/her degree.

Methodology:

1. After getting internship in the industry, the student is assigned a task or project, which he/she is required to accomplish within the stipulated period of 6-8 weeks.
2. The assigned task/project is to be done under the supervision of a competent manager in the industry.
3. Performance of a student is evaluated on the basis of project evaluation by the supervisor concerned in the industry (Weight: 25%) and through presentation and viva voce before a committee of experts (weight: 75%).

Objectives:

1. Exposure to the real corporate environment, managerial issues and problems
 1. concerning the industry;
 2. Hands on experience in a chosen area of specialization leading to identification of
 3. managerial issues, problem solving, goal accomplishment, research, report writing and
 4. presentation;
2. Exposure to organizational culture and experiences in team-working
3. Opportunities to network with people in and around the organization of summer placement

Expectations of the Organization:

1. The trainee shall be a team-players and will adhere to the work culture, office hours, norms, rules and regulations of the organization concerned.
2. The trainee shall work under direct supervision of the manager concerned and shall report and take order from his/her supervisor.
3. The trainee shall be goal-oriented and focused so as to complete the assigned tasks within the stipulated period of time.
4. The trainee shall submit a report on the research, methodology, analysis, finding and outcome of his/her work that was assigned by the project supervisor.

Expectations of the University:

1. The student shall, upon completion of his/her training, submit a Project Report in two parts and duly certified by the project supervisor from the industry.
2. The Project Report must be accompanied by an Executive Summary of the Report.
3. Confidential Evaluation report from the Project Supervisor indicating the performance of trainee.

Content of the Internship Report:

6. Certificate of completion from the Project Supervisor

7. Certificate of authorship/ Declaration by the trainee
8. Acknowledgement
9. Plagiarism report (similarity index NOT more than 10 percent)
10. Table of Contents
11. Part A of the Report:

Brief Profile of the Company of Internship

- a) Genesis, Vision, Mission and Objectives
- b) Form of Organization, Main activities, market share, USPs
- c) Past performance and future prospects
- d) Analysis of financial statements for the past three years
- e) Organizational Structure, staffing pattern, recruitments and retention policies
- f) Recent management initiatives in the areas of marketing, finance, HR, technology and strategy
- g) Special managerial concerns and issues

Part B of the Report:

Report on work experience and Task Accomplishment

a) In case of Desk/Office/field-based Training:

- i. Description of the assigned task and responsibilities
- ii. Nature of Work, working hours, work expectation
- iii. Procedure and methodology
- iv. Outcome and results
- v. Learning and experience
- vi. Annexure and Appendices

b) In case of Survey/Research/Fieldwork based Training:

- i. Topic of the research
- ii. Research Objective
- iii. Research Methodology
- iv. Universe
- v. Sampling
- vi. Data Collection Tools
- vii. Data Collection Methodology
- viii. Analysis and interpretation of data
- ix. Findings and Conclusion
- x. Annexure and Appendices

7. Presentation of Project Report:

Number of pages: 80-100 pages including Tables, Graphs and diagrams

Page Size: A4

Font Style: Times New Roman

Spacing: 1.5

2. INSTRUCTIONAL SYSTEM

The distance and online education programme delivery system include the multi-media approach, i.e., self-learning material available in hard copy and soft copy (PDFs), audio/video components, assignments, counselling sessions, practical work, discussion forums, and workshops.

2.1. Self-Learning Material (SLM)

The e-copy (soft copy) of Self Learning Material for both theory and practical components for each programme of study is provided to all the learners of ODL as well as OL mode. The PDFs of the SLM are uploaded to the Google Classroom of each respective programme. The SLM of each course/paper in each programme is prepared in the form of blocks and units. Normally each course is divided into 3 – 5 blocks and each block contain 3 – 5 units. The code for each course under each programme is different so that it may be identified and accessed comfortably.

3. COUNSELLING SESSION

Counselling sessions are held at the study Centre normally on weekends within the general academic schedule of the Programme. **You should note that the counselling sessions are not classroom teaching or lectures. Counselors will not be delivering lectures as in conventional teaching on the contrary discussions will try to help you to overcome difficulties which you face while going through the SLM.**

In these sessions, you must try to resolve your subject-based difficulties and any other related problems. Before you proceed to attend the counselling sessions, please go through your course materials and plan for the points to be discussed.

The detailed schedule of the counseling sessions will be available on the University Website: [https://www.jmi.ac.in/Centre-For-Distance-And-Online-Education-\(CDOE\)/Counselling/-Workshop-Schedule](https://www.jmi.ac.in/Centre-For-Distance-And-Online-Education-(CDOE)/Counselling/-Workshop-Schedule)

Counselling sessions will be organized for all theory courses. **The counselling session for each 4-credit course will consist of 6 sessions of 2 hours each.** Attending the counselling sessions is not mandatory, nevertheless is always in the interest of learners to attend these sessions

The counselling sessions for **Open and Distance Learning (ODL) Programmes** are held at the Learner Support Centres. However, the CDOE has decided to conduct the counselling sessions in a blended mode as per UGC-DEB guidelines. For **Online Learning (OL) programmes**, all the counselling sessions and all other academic activities are conducted in purely online mode.

4. UPDATES RELATED TO PROGRAMME

The students are updated through their respective google classroom. Students are advised not to depend completely on SMS/mail rather they should remain in touch with their respective study centre continuously for any updated information. Further, they should follow the Academic Calendar provided to them for the current academic year. You can also use the following link for any current updates related to your programme.

Web Portal(s)	URL
University Web Portal	https://jmi.ac.in/
Admission Home Page	https://www.jmicoe.in/
CDOE Web Page	https://jmi.ac.in/cdoe
Post Admission Notices	https://jmi.ac.in/Centre-For-Distance-And-Online-Education-(CDOE)/Notices
Academic Calendar	https://jmi.ac.in/Centre-For-Distance-And-Online-Education-(CDOE)/Academic-Calendar
UGC DEB	https://deb.ugc.ac.in/
ABC ID	https://www.abc.gov.in/
DEB ID	https://deb.ugc.ac.in/StudentDEBId
Information for Foreign Candidates	https://jmi.ac.in/ACADEMICS/International-FSA/Information-About-FSA
Fee Payment (After Admission)	https://mj.jmi.ac.in/DistanceController/DistanceFeePortal
Programme Guide	https://jmi.ac.in/Centre-For-Distance-And-Online-Education-(CDOE)/Programme-Guide
JMI Students' Handbook	https://jmi.ac.in/studentshandbook
Counselling Schedule	https://www.jmi.ac.in/Centre-For-Distance-And-Online-Education-(CDOE)/Counselling/-Workshop-Schedule

Assignments	https://www.jmi.ac.in/Centre-For-Distance-And-Online-Education-(CDOE)/Assignments/Internal-Marks
Examinations Date and Results	https://jmicoe.in/
Examination Form & Admit Card	http://jmiregular.ucanapply.com/universitysystem/distancestudent/

5. ACADEMIC CALENDAR

- The academic calendar provides important dates and other relevant information corresponding to activities such as Counseling, Assignments, and Examinations etc.
- Try to keep an eye on the important dates given in your academic calendar for different activities.
- You can view and download your academic calendar from JMI website <https://www.jmi.ac.in/ACADEMICS/Academic-Calendar/Academic-Calendar-CDOE> as well as on the notice board of Centre for Distance and Open Learning.

6. STUDY CENTRE

- The Study Centre to which you have been admitted will remain your Study Centre till you have cleared all courses within the maximum time allowed.
- No student would be permitted to change his/her Study Centre at any point of time. All the activities related to Counseling Assignments and Annual Examination will be held at the Study Centre only.
- However, the CDOE, JMI reserves the right to discontinue/change the Examination/Study Centre at any point of time as it deems appropriate.

7. EVALUATION SYSTEM

7.1. Assignments

- Assignments are part of the continuous evaluation system. The submission of assignments is compulsory. Assignments of a course carry about 30% weightage.
- The assignments are designed in such a way as to help you concentrate mainly on the printed course material. However, access to other books and sources will be an added advantage in your academic pursuits.

- Assignments should be handwritten. Typed or printed assignments **shall not be** entertained.
- **For your own record, it is advisable to retain a copy of all the assignment responses.**
- You have to submit the Assignments to the Study Centre or upload it in google classroom on or before the last date of submission.
- Write your Name and Roll Number correctly on the Assignment first page.
- Getting a pass percentage in assignments is mandatory. If you do not get passing marks in any assignment, you have to submit a fresh assignment in consultation with the Programme Coordinator. However, once you get passing marks on an assignment, you cannot re-submit it for improvement of marks.
- **There is a provision for OL mode learners to submit their assignments online.**

7.2. Annual Examinations

- Annual examination is the major component of the evaluation system and it carries 70% weightage in a final result.
- You must fill in the Annual Examination form Online once the notification is issued on the CDOE website.
- The examination forms should be filled on or before the last date mentioned in the Academic Calendar or notice issued by the office of examinations using your login credential <http://jmiregular.ucanapply.com/universitysystem/distancestudent/>.
- The examination date and results-related information can be viewed at <https://jmicoe.in/>
- **Pen-Paper based Term-End/Annual examinations for Open and Distance Learning (ODL) mode will be conducted at Examination Centre nominated by Office of the controller of examinations and Term-End/Annual examinations for Online Learning (OL) mode will be conducted through online proctored platform.**

- The University reserves the right to reschedule/cancel examinations/papers at any time.

7.2.1. Admit Card

- On receipt of your Examination Form, the Admit Card will be issued 15 days before the commencement of the Annual Examination.
- You can download your Admit Card from examination portal <http://jmiregular.ucanapply.com/universitysystem/distancestudent/> using your login credential.
- In case you fail to download the Admit Card before the commencement of the examination, you may contact your Examinations Centre/Learner Support Centre.
- While submitting your Examination Form for the annual examinations, it is your responsibility to check whether you are registered for the course and whether you are eligible to appear for that examination and have deposited the required fees. **If any of the above requirements are found missing, your examination is liable to be canceled.**

8. PATTERN OF QUESTION PAPERS

- The pattern of question paper for internal assessments/assignment for each course

S. No.	No. of Questions to be set	No. of questions to be attempted by student	Maximum Marks for each question	Total Marks
1	5	3	10	3x10 = 30

- The pattern of question paper for term-end/ annual examinations for each course

S. No.	No. of Questions to be set	No. of questions to be attempted by student	Maximum Marks for each question	Total Marks
1	9	5	14	14x5 = 70

9. ANNUAL EXAMINATION RESULT

The evaluation consists of two parts (i) Assignments (ii) Annual Examination. In the final result, all the Assignments of a course will carry 30% weightage while 70% weightage will be given to the Annual Examination.

9.1. Declaration of Result

To pass a Programme under ODL mode, a candidate must obtain:

- at least 33% marks in each component of theory papers i.e. in assignments and Annual Examination, separately;
- an aggregate of at least 40% marks based on all theory papers and assignments, to obtain the degree;
- If a student fails to qualify any component of a paper or a course he/she can repeat the same during the subsequent years, up to the maximum duration provided for the Programme from the date of registration; and
- On the basis of the marks obtained, the division will be awarded in the following way:**
 - Distinction to those who obtain 75% marks or more in the aggregate.
 - First division to those who obtain 60% marks or more in the aggregate.
 - Second division to those who obtain less than 60% marks in the aggregate but not less than 50% marks.
 - Third division to those who obtain less than 50% marks in the aggregate but not less than 40% marks.

Grace Marks: A maximum of three (3) grace marks shall be given only to those students who by obtaining them are able to either pass the examination or improve to

get a division. Only minimum grace marks as required shall be awarded. The grace marks awarded shall be counted in Grand total.

9.2. Promotion to the next year of the Programme

Students registered for a Programme will automatically be promoted to the next year of the Programme. The student can clear all un-cleared theory papers and assignments within the maximum time limit allowed to complete the Programme. The students will be declared successful for the award of Degree only after clearing all theory papers and assignments required within the maximum time period inclusive of the year of admission. A student who does not appear in any component (Annual Examination and assignments) in the minimum duration provided for the Programme, he/she will have to seek re-registration by submitting the prescribed fee through Demand Draft if he/she wishes to continue through the Programme.

9.3. Re-evaluation of Answer Scripts

- (i) Any student intending to apply for re-evaluation of answer scripts of any course of his/her written examination may do so on the **prescribed application form within 30 days from the date of issue of the mark sheet.**
- (ii) Re-evaluation of scripts will not be allowed in more than one-third of the written papers of an annual examination.
- (iii) The original statement of marks issued to the candidate shall accompany each application for re-evaluation.
- (iv) Re-evaluation shall not be permitted in the case of practical examinations, viva voce, project examinations, assignments/internal assessments, etc.
- (v) The candidate applying for re-evaluation shall be required to pay the prescribed fee per paper.
- (vi) Merit list declared in the results of the respective examination, shall not be prejudiced owing to re-evaluation of scripts.
- (vii) If there will be any change in the result of the examination due to re-evaluation of answer scripts, no examinee can complain in the court of law, nor any action can be initiated against the examiner(s) concerned.
- (viii) If the award of the re-evaluator (second examiner) varies from the

original award up to and including $\pm 5\%$ of the maximum marks secured earlier, the original award shall stand.

- (ix) If the award of the re-evaluator varies from the original award to more than $\pm 20\%$ of the maximum marks secured earlier, the answer script shall be sent to the second re-evaluator (third examiner).
- (x) The average of the marks awarded by the second and third examiners shall be final.
- (xi) Applications for re-evaluation of answer scripts only for the annual examination shall be accepted.
- (xii) Answer scripts of those examinees who appeared for improvement of division or percentage of marks shall be final and shall not be re-evaluated.

9.4. Improvement of Result

A student may be allowed to appear in the examination to improve his/her result provided that:

- (i) The student has successfully completed all the requirements/clearance of all papers required for the award of the Degree;
- (ii) The student shall get only **one chance for improvement in case of a maximum of two theory papers** and that too in the successive year (Annual Examination) following the declaration of his/her final year result;
- (iii) Better of the two marks obtained by the student will be considered final;
- (iv) In case of students who apply for improvement but do not appear in the desired paper(s), their previous marks in these paper(s) shall be counted; and
- (v) The students will have to appear in the improvement examination on the basis of the current syllabus in the same paper. However, if the paper is changed (title & contents) then the student would appear as per the old syllabus of the paper(s).

10. GENERAL REGULATIONS

Programme Fee, Re-Registration, Late fee and other Charges

- **Programme Fee:** The Programme fee is payable in advance each year, irrespective of results through the online fees portal. No refund of fees is allowed in any case;
- **Re-Registration Fee:** A student who does not appear in any component (i.e. theory and assignment) of the Programme during the minimum period and wishes to continue the Programme, then he/she will have to re-register by paying the prescribed re-registration fee; given in the table on the next page.
- **Late Fee:** A student who doesn't submit his/her Assignments and Examination Form on time may submit the same with the prescribed late fee; and
- Candidates are required to intimate the relevant authorities, sufficiently in advance, if there is any change of address/mobile number etc.



Students' Induction and Felicitation Programme was organized for the CDOE's students.



CDOE's staff meeting with the COE.

CDOE's magazine was released during Induction Programme



Yoga Day was celebrated at CDOE, JMI