

Sardar Patel University, Balaghat (M.P.)



Curriculum For Post Graduate Diploma in Financial Management (Taxation) Semester-I From Session: 2026-27



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Subject Name: GST Law & Practice, Course Code: DIT102

Semester: I Sem

W.e.f. Academic Session: 2026-27

Course Objectives:

1. To introduce the structural design of the unified goods and services tax system, supply dynamics, and categorization standards (HSN/SAC codes).
2. To train students practically in portal interactions, managing digital credit ledger entries, and executing reverse charge calculations.
3. To embed programmatic AI tools for automated mismatch detection, data matching, and drafting professional legal responses.

Course Outcomes:

Upon successful completion, students will be able to:

1. CO1: Differentiate between interstate and intrastate supplies, classifying items under correct HSN/SAC tags.
2. CO2: Perform direct online registrations, tax invoice documentation setups, and e-way bill generation routines.
3. CO3: Programmatically audit and reconcile input tax credit files (GSTR-2B vs Purchases) utilizing automated checking scripts.
4. CO4: Execute complete, compliant return filings (GSTR-1, GSTR-3B) and generate formal tax letters utilizing AI co-piloted engines.

• Unit 1: GST Architecture & Tax Taxonomy (3 Hours)

Concept of indirect taxes, structural split (CGST, SGST, IGST, UTGST), Supply parameters, taxable thresholds, exempt supply protocols, and taxonomy mapping (HSN/SAC classifications).

• Unit 2: Registrations & Business Invoicing (3 Hours)

GST registration criteria, application processing, profile setup guidelines, statutory Tax Invoice formats, credit/debit notes structures, and e-way bill generation triggers.

• Unit 3: Input Tax Credit (ITC) Mechanics (3 Hours)

Core credit eligibility conditions, blocked credits (Section 17(5)), time and value computations, Reverse Charge Mechanism (RCM) calculations, and ledger allocations.

• Unit 4: Ledger Controls & Statutory Filing (3 Hours)

Liability ledger, credit ledger, and cash ledger operations. Filing schedules and mechanics of GSTR-1, GSTR-3B, composition returns, and GSTR-9/9C reconciliation reviews.

- **Unit 5: AI-First GST Compliance (3 Hours)**

Deploying Taxmann AI and ChatGPT for tax queries, automated script sheets for mismatch mapping (GSTR-2A/2B against accounting ledgers), and dynamic legal notice draft reply engines

Practical & Lab Experiments (45 Hours)

- **Experiment 1:** Live profile configuration and login navigation across simulated GST Portals. (6 Hours)
- **Experiment 2:** Programmatic HSN/SAC code classification and automatic invoicing template generation using Excel automation. (6 Hours)
- **Experiment 3:** End-to-end GST accounting, ledger mapping, and voucher entries inside TallyPrime. (6 Hours)
- **Experiment 4:** Automated Input Tax Credit (ITC) eligibility checklist sorting and matching. (6 Hours)
- **Experiment 5:** Generating bulk E-Way Bills using schema spreadsheets. (5 Hours)
- **Experiment 6:** Guided return filing setups (GSTR-1 & GSTR-3B) with mock client datasets. (6 Hours)
- **Experiment 7:** Using generative tax AI models to draft professional advisory letters for dynamic clients. (5 Hours)
- **Experiment 8:** Capstone Project: Simulating a retail business tax ledger setup, performing return preparation, error rectification, and filing. (5 Hours)

Recommended Books & References

- GST Law & Practice – Taxmann Publications (Latest Edition).
- Indirect Taxes – Dr. H.C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan).
- AI Compliance Practice Manual – Council Framework Resources.



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Subject Name: Direct Taxation - In Depth, Course Code: DIT101

Semester: I Sem

W.e.f. Academic Session: 2026-27

- **Course Objectives (COB):**

1. COB1: To provide an in-depth understanding of the five heads of income under the Income Tax Act.
2. COB2: To master the practical mechanics of computing total taxable income, deductions, and tax liabilities for diverse legal entities.
3. COB3: To train students in using automated tax engines and AI-guided tools to optimize tax planning and accurately execute electronic filings (ITR Forms).

Course Outcomes (CO):

1. CO1: Analyze and classify different inflows of money under their correct legal "Heads of Income".
2. CO2: Compute corporate and individual tax liabilities manually and via automation architectures while factoring in exemptions, clubs, and set-offs.
3. CO3: Evaluate and cross-examine financial ledgers using AI anomaly-detection tools to trace compliance gaps before filing.
4. CO4: Design and construct automated tax planning matrices using natural language processing (NLP) and custom prompt engineering models.
5. CO5: Independently file and process various electronic ITR forms (ITR-1 to ITR-6) via the official government utility portal.

- **Unit 1: Foundations of Direct Tax & Income from Salaries & House Property (6 Hours)**

Basic concepts: Assessee, Assessment Year, Previous Year, Residential Status, and Tax Incidence. Income from Salaries: Allowances, perquisites, retirement benefits, and deductions under Section 16. Income from House Property: Determination of Annual Value, self-occupied vs. let-out properties, deductions under Section 24. Pedagogy: Case study analysis, legal brief breakdowns, and interactive computational walk-throughs.

- **Unit 2: Profits & Gains of Business/Profession (PGBP) & Capital Gains (6 Hours)**

PGBP: Core principles of business income, allowable and disallowed expenses, depreciation accounting, and special provisions (Section 44AD/44ADA presumptive taxation).

Capital Gains: Short-term and long-term capital assets, computation mechanics, indexation benefits, and tax exemptions under Section 54.

Pedagogy: Analyzing corporate financial statements and balance sheets to distinguish capital vs. revenue expenditures.

- **Unit 3: Other Sources, Clubbing, Aggregation & Deductions (6 Hours)**

Income from Other Sources: Dividends, winnings, gifts, and residual income streams.

Clubbing of income, aggregation, and rules surrounding the set-off and carry-forward of losses.

Comprehensive analysis of Chapter VI-A deductions (80C, 80D, 80E, 80G, etc.) and the transition dynamics between the Old Tax Regime vs. New Tax Regime.

Pedagogy: Comparative matrix modeling and structured scenario-based group discussions.

- **Unit 4: AI-Driven Tax Optimization & Anomaly Spotting (6 Hours)**

Introduction to Algorithmic Tax Planning. Using Large Language Models (LLMs) to scan thousands of pages of updated income tax circulars, case laws, and finance acts to discover optimized deduction paths. AI-powered forensic parsing: Analyzing general ledgers using pattern recognition algorithms to automatically isolate potential tax-evasion indicators, unvouched expenditures, or misclassified capital expenses.

Pedagogy: Prompt engineering labs for tax optimization and data simulation reviews.

- **Unit 5: Corporate Assessment, TDS, TCS & ITR Architecture (6 Hours)**

Provisions governing Tax Deducted at Source (TDS), Tax Collected at Source (TCS), and Advance Tax timelines. Introduction to the complete structural framework of Income Tax Return (ITR) forms: ITR-1 to ITR-6. Assessment types, scrutiny workflows, and handling automated processing notices under Section 143(1).

Pedagogy: Live portal navigation walk-throughs, decoding real department notice strings, and interactive compliance workflow mapping.

Lab & Practical Experiments

- **Experiment 1: Automated Multi-Regime Tax Calculator Design**

Details: Build a dynamic, multi-variable spreadsheet model that automatically ingests raw taxpayer data, extracts the optimal tax regime (Old vs. New) based on dynamically shifting investment profiles, and outputs a clean tax liability breakdown sheet.

Mapping: CO1, CO2 | Tools: MS Excel, Power Query, Google Sheets

- **Experiment 2: AI Prompt-Engineering for Advanced Tax Planning Cases**

Details: Given a complex, multi-layered scenario of a HNWI (High-Net-Worth Individual) with domestic salary, foreign capital gains, and agricultural income, students must design custom AI prompts to securely query compliance agents. They will evaluate the AI's legal suggestions against real-time provisions of the Income Tax Act.

Mapping: CO4 | Tools: Custom LLMs (ChatGPT / Gemini Team Environments)

- **Experiment 3: Reconciliation of Form 26AS, AIS, and Tally Ledgers**

Details: Ingest a live taxpayer's Annual Information Statement (AIS) and Form 26AS data. Use an automated data-matching tool to reconcile TDS credits against the internal accounting system's sales ledger, flagging any omissions or reporting mismatches.

Mapping: CO3 | Tools: Excel Power Query / Specialized Tax Reconciliation Software

- **Experiment 4: Comprehensive End-to-End ITR Filing Simulation**

Details: Using simulated financial data packets (including Form 16, P&L statements, and capital gains statements), students will format offline JSON files and execute mock e-filings for ITR-1, ITR-2, and ITR-4 using the Income Tax Department's official offline Java/Python utilities.

Mapping: CO5 | Tools: Official ITD Offline Utilities, Taxmann E-Filing Portals

Assessment Schemes

- **Internal Continuous Assessment (40% Weightage):**

1. Continuous Theory Quizzes: 20 Marks (Assesses conceptual grasp of tax slabs, residency criteria, and section numbers).

2. AI Tax Consultant Live Project: 20 Marks (Students act as AI-augmented consultants to audit a simulated company's books, identify missing tax savings, and prepare a presentation on their automation pipeline).

- **External End-Semester Examination (60% Weightage):**

1. Written Theoretical Exam: 30 Marks (Ensures robust knowledge of underlying legal frameworks, statutory limitations, and procedural compliance deadlines).
2. Practical Lab Exam: 30 Marks (An invigilated, hands-on lab examination where students are given a raw client profile and must compute their total liability, clear an automated data conflict, and successfully generate a validated ITR schema within a fixed time window).

Books & References

Textbooks:

1. Singhanian, Dr. Vinod K., & Singhanian, Dr. Kapil, Direct Taxes Law & Practice (Professional Edition), Taxmann Publications.
2. Ahuja, Dr. Girish, & Gupta, Dr. Ravi, Direct Taxes Ready Reckoner, Wolters Kluwer India.

Reference Books & Digital Resources:

1. Income Tax Department (Govt of India), Official E-Filing Portal Tutorials, JSON Schema Documentation, and Taxpayer Guides (incometax.gov.in).
2. Marr, Bernard, AI in Finance and Law: Transitioning into the Era of Algorithmic Advisory and Automated Tax Workflows, Wiley.
3. Institute of Chartered Accountants of India (ICAI), Technical Guide on Income Tax Audits and Automated Forensic Accounting Frameworks.



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Subject Name: Global Business Practices, Course Code: DIT103

Semester: I Sem

W.e.f. Academic Session: 2026-27

Course Objectives (COB):

1. **COB1:** To provide an in-depth understanding of Cross-Border Trade frameworks, international logistics, and the regulatory architecture of India's Foreign Trade Policy (FTP).
2. **COB2:** To master the operational mechanics of customs clearances, valuation rules, and trade document computation.
3. **COB3:** To train students in leveraging AI-driven regulatory tech (RegTech) for cross-border tariff classification, automated documentation, and compliance auditing.

Course Outcomes (CO):

1. **CO1:** Interpret and apply the rules, incentives, and compliance benchmarks set by the Foreign Trade Policy (FTP) and DGFT.
2. **CO2:** Classify global trade goods accurately under the Harmonized System (HS Codes) using AI-assisted matching engines.
3. **CO3:** Draft and evaluate end-to-end import/export trade document pipelines (Bills of Lading, Letters of Credit, Shipping Bills) manually and via electronic EDI systems.
4. **CO4:** Analyze cross-border tax implications, anti-dumping regulations, and custom valuation methods for international corporate entities.
5. **CO5:** Build automated compliance workflows using low-code/AI tools to track changing international trade sanctions and tariff rates in real-time

Unit 1: Foundations of Cross-Border Trade & Institutional Framework (6 Hours)

- Introduction to International Trade: Drivers, theories, and structural dynamics.
- Regulatory bodies: WTO, UNCTAD, CBIC, and the Directorate General of Foreign Trade (DGFT).
- Understanding Bilateral and Multilateral Trade Agreements, Free Trade Agreements (FTAs), and Preferential Trade Agreements (PTAs).
- Pedagogy: Case analysis of global trade disputes, video lectures on WTO dispute mechanisms, and comparative policy mapping.

Unit 2: India's Foreign Trade Policy (FTP) & Export Incentives (6 Hours)

- Core architecture of India's current Foreign Trade Policy (FTP): General provisions regarding imports and exports.
- Export Promotion Schemes: Duty Drawback, RoDTEP (Remission of Duties and Taxes on Exported Products), EPCG (Export Promotion Capital Goods), Advance Authorization, and status holder recognition.
- Specialized economic zones: SEZs, EoUs (Export Oriented Units), and FTWZs (Free Trade Warehousing Zones).
- Pedagogy: Deconstructing DGFT notifications, structural analysis of scheme eligibility, and group presentations.

Unit 3: Customs Law, Valuation & Tariff Architecture (6 Hours)

- Principles of Customs Law: Types of customs duties (Basic, Countervailing, Anti-Dumping, Safeguard duties).
- Customs Valuation Rules for imports and exports: Transaction value adjustment, identical/similar goods method, and computed value approach.
- Structure of the Customs Tariff Act: Rules of interpretation for the Harmonized System of Nomenclature (HSN / HS Codes).
- Pedagogy: Numerical computation problems on custom duty assessments, and breakdown of landmark judicial valuation rulings.

Unit 4: AI-Driven Trade Compliance & Automated RegTech (6 Hours)

- Introduction to AI in Global Trade Compliance. Utilizing machine learning natural language processing (NLP) to instantly parse and screen international bills of lading against global sanction lists, denied parties lists, and embargo tracking files.
- Algorithmic HSN Classification: Training and using custom AI models to automatically assign accurate 8-digit HS tariff codes to complex engineering or chemical products based on technical descriptions, minimizing border delay risks.
Pedagogy: Interactive prompt-engineering exercises for trade rule parsing, and simulation review of AI compliance dashboards..

Unit 5: Logistics Documentation, Letters of Credit & Electronic Filing (6 Hours)

- Regulatory and commercial trade documentation: Commercial Invoice, Packing List, Bill of Lading, Airway Bill, Certificate of Origin, and Shipping Bill.
- Mechanics of International Payments: Uniform Customs and Practice for Documentary Credits (UCPDC), Letters of Credit (LC) execution and bank guarantees.
- Overview of ICEGATE (Indian Customs Electronic Gateway) and single-window clearance platforms.
- Pedagogy: Step-by-step documentation drafting workshops live mock portal tours, and workflow process mapping.

Practical & Lab Experiments (45 Hours)

- **Experiment 1: AI-Powered Global HSN Classification & Duty Estimator**
 1. Details: Students will take a raw manifest list of 50 diverse industrial goods described in colloquial terms. Using an AI classification agent, they must map the goods to their accurate 8-digit Customs HSN codes, cross-verify the corresponding custom duty structures via online tariffs, and generate an automated cost sheet.
 2. Mapping: CO2, CO4 | Tools: ICEGATE Portal Lookup, AI Code Matching Scripts, MS Excel
- **Experiment 2: Automated Export Incentive Optimization Matrix**
 1. Details: Build a spreadsheet model that ingests an export company's manufacturing input costs and output values. The model must analyze whether the company derives maximum financial benefit from the Advance Authorization Scheme vs. the RoDTEP Scheme based on varying global market rates.
 2. Mapping: CO1 | Tools: MS Excel, Power Query, DGFT Portal Utilities
- **Experiment 3: Sanction Screening & Anti-Money Laundering (AML) Compliance Simulation**

1. Details: Simulate an international trade transaction where a shipment passes through multiple jurisdictions. Students will deploy an automated compliance parsing script to verify that neither the vessel, the port operators, nor the ultimate beneficial owners (UBO) match globally active sanction trackers.
2. Mapping: CO5 | Tools: Open-source Sanction API scrapers, Compliance Checklist Matrices
- **Experiment 4: End-to-End Shipping Document Generation & ICEGATE Filing Flow**
 1. Details: Given a cross-border pro-forma transaction, students must use a digital trade documentation engine to compile an error-free set of export files (Commercial Invoice, Packing List, Bill of Lading). They will then execute a simulated validation upload of a Shipping Bill schema into an offline custom testing environment.
 2. Mapping: CO3 | Tools: Trade Documentation Systems (e.g., CargoX, Flexport Simulators, or Excel Forms)

Assessment Schemes

- **Internal Continuous Assessment (40% Weightage):**
 1. Continuous Theory Quizzes: 20 Marks (Assesses understanding of FTP schemes, WTO terms, and Inco terms).
 2. AI Reg Tech Live Project: 20 Marks (Students build a real-time tracking pipeline or prompt workflow designed to check dynamic international customs changes or trade blocks, presenting their operational setup).
- **External End-Semester Examination (60% Weightage):**
 1. Written Theoretical Exam: 30 Marks (Ensures firm understanding of the Customs Act, valuation provisions, and structural compliance laws).
 2. Practical Lab Exam: 30 Marks (An invigilated laboratory exam where students are given a live import/export scenario and must immediately calculate total customs duty, resolve an HS classification conflict, and compile valid electronic documentation metrics under a countdown timer).

Books & References

Textbooks:

1. **Mahajan, M. I.**, Export Do It Yourself, Snow White Publications.
2. **Datey, V. S.**, Customs Law & Foreign Trade Policy, Taxmann Publications.
3. **Cherunilam, Francis**, International Trade and Export Management, Himalaya Publishing House.

Reference Books & Digital Resources:

1. **Directorate General of Foreign Trade (DGFT), Ministry of Commerce & Industry**, Official FTP Handbook of Procedures and Online Digital Utilities (dgft.gov.in).
2. **Central Board of Indirect Taxes and Customs (CBIC)**, Customs Manual and Tariff Schedules (cbic.gov.in).
3. **World Economic Forum (WEF)**, Whitepaper on TradeTech: Catalyzing Frictionless Global Commerce and Supply Chain Automation through AI.



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Subject Name: Other Taxes Management , Course Code: DIT201

Semester: II Sem

W.e.f. Academic Session: 2026-27

Course Objectives (COb):

1. **COb1:** To introduce students to the legal frameworks governing state-level and miscellaneous taxes including Stamp Duty, Professional Tax, and Property Tax.
2. **COb2:** To master the computational methods, registration rules, and compliance calendars across different Indian states.
3. **COb3:** To train students to utilize AI-augmented tools, automated document parsers, and smart contract frameworks to ensure error-free corporate compliance.

Course Outcomes (CO):

1. **CO1:** Assess and calculate Stamp Duty and Registration Fees for diverse corporate and real estate transactions across multiple state jurisdictions.
2. **CO2:** Manage end-to-end Professional Tax compliance pipelines, including slab mapping, deductions, and monthly returns.
3. **CO3:** Deploy AI-driven contract intelligence tools to scan commercial agreements and flag hidden stamp duty or registration liabilities.
4. **CO4:** Interpret municipal property tax laws and calculate commercial property tax valuations using automated state portals.
5. **CO5:** Formulate centralized, multi-state automated compliance tracking calendars for a decentralized corporate workforce.

Unit 1: Indian Stamp Act & Registration Mechanics (6 Hours)

- Introduction to the Indian Stamp Act, 1899, and state-specific amendments. Concepts of instruments, executed documents, and adjudication.
- Calculation of Stamp Duty on corporate restructuring, lease deeds, sale agreements, share transfers, and power of attorney.
- Consequences of under-stamping, impounding of documents, and the legal workflow of the Indian Registration Act, 1908.
- *Pedagogy:* Analyzing sample commercial contracts, case studies on deed disputes, and state-by-state tariff analysis.

Unit 2: Professional Tax (PT) Framework Across States (6 Hours)

- Constitutional provisions under Article 276. Overview of State Professional Tax Acts (e.g., Maharashtra, Karnataka, West Bengal, Madhya Pradesh).
- Registration requirements: Professional Tax Enrollment Certificate (PTEC) vs. Professional Tax Registration Certificate (PTRC).
- Slab structures, exemption categories, employee deductions, and statutory timelines for filing periodic PT returns.
- *Pedagogy:* Comparative matrix analysis of multi-state PT slabs and payroll breakdown

problems.

Unit 3: Municipal Taxes & Local Body Levies (6 Hours)

- Fundamentals of Local Body Taxation. Introduction to Property Tax: Annual Rateable Value (ARV) system, Capital Value System (CVS), and Unit Area Value (UAV) systems.
- Commercial property tax assessment, exemptions, and dispute resolution workflows with local municipal corporations.
- Introduction to peripheral state taxes: Entertainment Tax, Luxury Tax (residual elements), and Entry/Octroi variances under the modern regime.
- Pedagogy: Navigating live municipal portal valuation models and solving real-estate case simulations.

Unit 4: AI & LegalTech in Stamp Duty & Contract Auditing (6 Hours)

- AI-Driven Contract Intelligence: Utilizing Large Language Models (LLMs) and specialized legal tech parsers to scan thousands of pages of corporate agreements to automatically detect underlying stamp duty liabilities.
- Algorithmic State Mapping: Configuring prompt parameters to cross-examine a commercial transaction against 28 distinct state stamp schedules, automatically suggesting the most legally cost-efficient execution jurisdiction.
- Pedagogy: AI prompt engineering for clause analysis and live legal tech platform simulations.

Unit 5: Corporate Compliance Automation & Multi-State Dashboards (6 Hours)

- Managing multi-state compliance risk for remote and distributed workforces. Designing automated corporate compliance architectures.
- Integrating payroll processing systems with state Professional Tax portals. Handling department notices, rectification workflows, and penalty computations for non-compliance.
- Pedagogy: Workflow blueprint design, group mock audits, and troubleshooting real-world non-compliance case samples.

Lab & Practical Experiments

- **Experiment 1: Multi-State Professional Tax Payroll Automation Engine**
 1. Details: Build a dynamic payroll spreadsheet template that ingests raw employee location and salary data across five different states. The model must automatically apply the correct state-specific PT slab logic, compute the deduction values, and compile the final data fields required for return filing.
 2. Mapping: CO2 | Tools: MS Excel, Power Query, VBA
- **Experiment 2: AI Contract Audit & Stamp Liability Parser**
 1. Details: Students will upload a raw, un-vetted 50-page corporate Merger & Acquisition (M&A) agreement into an AI engine. They must program custom compliance prompts to scan the document, isolate every stampable instrument clause, and estimate the total stamp duty liability across selected target states.
 2. Mapping: CO1, CO3 | Tools: Custom LLMs (ChatGPT / Gemini Workspace Setup), LegalTech Frameworks
- **Experiment 3: Real Estate Digital Property Tax Valuation Simulation**
 1. Details: Given a commercial warehouse blueprint with variable built-up areas and zonal classifications, students will utilize official state municipal calculator portals to compute annual property tax liabilities, evaluating the financial impact of vacancy allowances.

2. Mapping: CO4 | Tools: Live Municipal Corporation Portals (e.g., MCGM, BBMP, or local MP portals)
- **Experiment 4: Centralized Multi-State RegTech Compliance Dashboard**
 1. Details: Design an automated, low-code compliance monitoring system that maps out PTEC, PTRC, and Stamp filing timelines across a corporate group. The dashboard must automatically generate escalation triggers and pre-populate state return templates when mock deadlines approach.
 2. Mapping: CO5 | Tools: Notion Databases / Smartsheet / Power Automate / Zapier Compliance Workflows

Assessment Schemes

- **Internal Continuous Assessment (40% Weightage):**
 1. Continuous Theory Quizzes: 20 Marks (Assesses understanding of the Stamp Act, registration timelines, and constitutional limitations).
 2. AI Compliance Officer Live Project: 20 Marks (Students audit a corporate client's multi-state footprints, identify hidden stamp and professional tax gaps using AI legal models, and present their automated compliance blueprint).
- **External End-Semester Examination (60% Weightage):**
 1. Written Theoretical Exam: 30 Marks (Ensures deep understanding of statutory laws, penalties, judicial precedents, and registration procedures).
 2. Practical Lab Exam: 30 Marks (An invigilated, hands-on lab examination where students are given a messy corporate profile and must instantly map multi-state payroll PT deductions, rectify an un-stamped document risk, and pull an error-free compliance report within a fixed countdown window).

Books & References

Textbooks:

1. **Sarkar, K.**, The Indian Stamp Act, 1899 (With State Amendments), LexisNexis.
2. **Taxmann's Editorial Board**, Manual on Professional Tax & Miscellaneous State Levies, Taxmann Publications.
3. **Malik, S.**, The Registration Act, 1908: Law and Practice, Eastern Book Company.

Reference Books & Digital Resources:

1. **State Government Revenue Departments**, Official Portals for IGR (Inspector General of Registration) & Professional Tax e-Filing Guides.
2. **Surden, Harry**, Artificial Intelligence and Law: An Overview, Washington University Law Review (Digital LegalTech Archive).
3. **Deloitte India Compliance Guides**, Whitepaper on Managing Multi-State Corporate Regulatory and Local Body Compliances through Tech Integration.



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Subject Name: Audit Planning and Preparation, Course Code: DIT202

Semester: II Sem

W.e.f. Academic Session: 2026-27

Course Objectives (COs):

1. To introduce structural concepts of auditing, risk factors, control assessments, and automated sample extraction.
2. To train students in conducting core business audits (asset validation, debtor checking, bank reconciliations, and payroll audits).
3. To develop expertise in executing Tax Audits (Form 3CA/3CB/3CD) and automated GST reconciliations.

Course Outcomes (COs):

Upon successful completion, students will be able to:

1. **CO1:** Develop structural audit plans incorporating risk dashboards and automated questionnaires.
2. **CO2:** Perform complete voucher validations and ledger scrutinies inside TallyPrime and ERP suites.
3. **CO3:** Reconcile GSTR-1, GSTR-3B, and financial ledgers, auto-detecting mismatch entries and leakage.
4. **CO4:** Prepare comprehensive audit reports (Form 3CD clauses), drafting compliance briefs and statutory declarations.

Unit 1: Principles of Audit Planning (3 Hours)

Audit objectives, engagement letters, mapping internal control environments, audit program design, risk assessment baselines, and statistical sampling models.

Unit 2: Asset & Cash Verification Audits (3 Hours)

Validation schemes for fixed assets, debtor confirmations, automated bank reconciliations, checking loan records, and interest computations.

Unit 3: Payroll & Indirect Tax Audits (3 Hours)

Payroll validations (PF, ESIC, and salary registers), TDS verification schemes, Form 16 processes, and GST compliance audit frameworks.

Unit 4: Statutory Audits & Form 3CD (3 Hours)

Form 3CA/CB architecture, exhaustive clause-by-clause evaluation of Form 3CD, and statutory review checklists for ROC and Income Tax.

Unit 5: Digital Audit Automation & AI (3 Hours)

Deploying automated spreadsheet reconciliations, identifying red flags and fraud patterns, and leveraging AI models for predictive audit anomaly mapping.

4. Practical & Lab Experiments (45 Hours)

- **Experiment 1:** Setting up an interactive audit planning sheet with custom risk indicators.(6 Hours)
- **Experiment 2:** Performing computerized Bank Reconciliations and interest tracking on client files. (6 Hours)
- **Experiment 3:** Executing voucher audit trails and ledger scans inside a Tally Prime test ledger database. (6 Hours)
- **Experiment 4:** Automated GST reconciliation audit (comparing GSTR-2B vs GSTR-3B vs books) with mismatch highlights. (6 Hours)
- **Experiment 5:** Preparing and populating specific clauses of Form 3CD with realistic client tax data. (6 Hours)
- **Experiment 6:** Reviewing payroll sheets against ESIC and PF deposits for internal controls checking. (5 Hours)
- **Experiment 7:** Using data parsing scripts to isolate anomalous transaction lines in huge ledger files. (5 Hours)
- **Experiment 8:** Capstone Project: Conducting a full-scale corporate audit case study, preparing audit working files, observations, and presenting to an external panel. (5 Hours)

5. Recommended Books & References

- Practical Auditing – B.N. Tandon (S. Chand & Co).
- Students Guide to Auditing & Tax Audit – Taxmann Publishers.
- Automated Audit Systems Guide – Tech & Compliance Consortiu



SARDAR PATEL UNIVERSITY, BALAGHAT (MP)

School of Management Studies & Research

Syllabus

Subject Name: Tax Implementation, Course Code: DIT203

Semester: II Sem

W.e.f. Academic Session: 2026-27

Course Objectives (COB):

1. **COB1:** To master the structural design and operational execution of enterprise tax compliance workflows.
2. **COB2:** To train students on how to deploy technology to manage high-volume, multi-location filing, data reconciliation, and reporting timelines without human error.
3. **COB3:** To equip students with the skills to audit, troubleshoot, and integrate AI-driven tax automation software into legacy ERP frameworks.

Course Outcomes (CO):

1. **CO1:** Map and critique complex corporate tax filing lifecycles using BPMN (Business Process Model and Notation) compliance workflows.
2. **CO2:** Configure and manage automated RPA bots to extract, validate, and upload bulk tax data directly onto statutory portals.
3. **CO3:** Establish centralized, automated tax calendar risk systems that trigger dynamic alerts and cross-departmental tasks.
4. **CO4:** Troubleshoot data integration failures, data mismatches, and validation errors between corporate databases and tax filing APIs.
5. **CO5:** Build secure AI internal prompting hubs to draft rapid, authoritative responses to tax department notices.

Unit 1: Foundations of Corporate Tax Workflow Architecture (6 Hours)

- Introduction to Enterprise Tax Operations. Structuring the internal corporate tax department.
- Tax compliance lifecycles: Data gathering, data cleaning, staging, reconciliation, validation, validation sign-off, and final electronic filing.
- Identifying operational risks, separation of duties in tax operations, and designing internal sign-off matrices for error reduction.
- Pedagogy: Deconstructing real-world enterprise organizational charts and building workflow process maps.

Unit 2: Data Extraction, ETL Pipelines & ERP Tax Engines (6 Hours)

- Understanding how modern Enterprise Resource Planning (ERP) systems (SAP, Oracle, Microsoft Dynamics) compute tax parameters.
- Tax Master Data Management: Configuring tax codes, HSN tables, and automated invoice numbering engines at the source.
- Designing ETL (Extract, Transform, Load) pathways to securely extract massive transactional data sheets from ERP ledgers into tax preparation platforms.
- Pedagogy: Technical data architecture deep-dives and database query mapping workshops.

Unit 3: Reconciliation Infrastructure & Exception Management (6 Hours)

- The mathematics and logic of high-volume reconciliation in tax compliance.
- Designing automated rulesets to manage recurring data exceptions, pennies/rounding differences, missing supplier inputs, and temporal data mismatches.
- Internal controls for corporate validation: Reconciling financial ledger balances against filed statutory returns (GSTR-1 vs 3B vs 9C, and Form 26AS vs ITR).
- Pedagogy: Step-by-step breakdown of corporate data-matching case studies.

Unit 4: Autonomous Automation (RPA) & AI-First Tax Workflows (6 Hours)

- Introduction to Robotic Process Automation (RPA) in tax administration. Building software bots to handle repetitive tasks: downloading monthly statements, running validations, and pre-populating returns.
- AI-Driven Compliance Tracking: Using machine learning agents to monitor changing tax laws across global or state jurisdictions, auto-updating enterprise compliance calendars dynamically.
- Pedagogy: Low-code software architecture walk-throughs and generative AI system design labs.

Unit 5: Departmental Notice Workflows & Audit Readiness (6 Hours)

- Managing tax litigation and response workflows. Designing a digital dashboard to track department notices, appeals, and active tax cases.
- Using AI natural language generation (NLG) to safely draft legal replies to automated scrutiny notices by cross-referencing company internal ledgers with historical judicial precedents.
- Contingency planning for system crashes or sudden changes to portal APIs on filing days.
- Pedagogy: Mock audit response simulations and strategic prompt engineering labs.

Lab & Practical Experiments

- **Experiment 1: Mapping an Enterprise Tax Compliance Workflow**
 1. Details: Students are given a chaotic textual description of a multi-state retail company's filing habits. They must design a visual, industry-grade BPMN compliance workflow chart that clearly highlights data inputs, validation review steps, automated software actions, and executive sign-off milestones.
 2. Mapping: CO1 | Tools: Miro, Lucidchart, or Bizagi Modeler
- **Experiment 2: Building an RPA Bot for Automated Tax Ledger Extraction**
 1. Details: Configure a low-code automated process bot that logs into a simulated company server, pulls down a weekly sales ledger file, opens Excel to filter out invalid GSTINs, and emails an exception report directly to the tax manager.
 2. Mapping: CO2, CO3 | Tools: UiPath Community Edition / Microsoft Power Automate
- **Experiment 3: Designing a Unified Tax Calendar & Escalation Engine**
 1. Details: Construct a connected compliance database that lists multi-state TDS, GST, and corporate tax due dates. Program automated workflows that instantly send custom Slack/Teams notifications to team members 5 days before a deadline, automatically escalating the task to senior leadership if it remains incomplete 24 hours prior.
 2. Mapping: CO3 | Tools: Notion / Airtable, Zapier, or Make.com
- **Experiment 4: AI Notice Responder & Legal Case Assembler**
 1. Details: Ingest a simulated tax department notice alleging a mismatch under Section 143(1). Students must engineer an expert AI agent workspace populated with the

Income Tax Act to extract the vital parameters of the notice, verify the internal ledger values, and generate an authoritative, professional legal response brief.

2. Mapping: CO4, CO5 | Tools: Custom GPTs / Claude Workspaces / MS Excel

Assessment Schemes

- **Internal Continuous Assessment (40% Weightage):**

1. Continuous Theory Quizzes: 20 Marks (Tests conceptual grasp of ERP architectures, internal compliance controls, and process terminology).
2. Tax Automation Design Sprint: 20 Marks (Students are given a real business scenario and are evaluated entirely on their ability to build a live, functioning automated workflow or alert pipeline using low-code tools).

- **External End-Semester Examination (60% Weightage):**

1. Written Theoretical Exam: 30 Marks (Ensures understanding of workflow risk mitigation frameworks, data security standards, and implementation strategy).
2. Practical Lab Exam: 30 Marks (An invigilated, hands-on lab examination where students must immediately debug a broken automated data extraction sequence, fix a flawed validation matrix, and export an error-free tax data payload before the test portal closes).

Books & References

Textbooks:

1. **Arntz, J.**, Tax Technology and Digital Transformation: Establishing Automated Workflows in Modern Corporate Tax Departments, Kluwer Law International.
2. **Taulli, Tom**, Introducing Robotic Process Automation (RPA): A Guide to Building Tax and Finance Bots, Apress.

Reference Books & Digital Resources:

1. **EY India Tax Technology Insights**, Whitepaper Series on Tax Operations of the Future, ERP Data Integration, and Robotic Compliance Infrastructure.
2. **Association for Intelligent Information Management (AIIM)**, BPMN 2.0 Method and Style Frameworks for Enterprise Compliance Operations.
3. **UiPath Academy**, Automation Starter Courses for Finance and Accounting Professionals Learning Tracks.