

Schedule of Business Corporate Accountant Course - 1st September 2022

| Module | Name | Start Date | End Date |
|----------|-------------------------------|------------|------------|
| Module 1 | Accounts and Tally - 36 Hours | 01-09-2022 | 18-10-2022 |
| Module 2 | Income Tax - 30 Hours | 01-11-2022 | 28-11-2022 |
| Module 3 | Advance Excel - 10 Hours | 05-12-2022 | 09-12-2022 |
| Module 4 | Banking Module - 10 Hours | 19-12-2022 | 23-12-2022 |
| Module 5 | GST - 30 Hours | 02-01-2023 | 22-01-2023 |
| Module 6 | PF Module - 10 Hours | 06-02-2023 | 10-02-2023 |
| Module 7 | Export & Import - 10 Hours | 13-02-2023 | 17-02-2023 |

Detail Content of 40 Hours Accounting Tally Certificate Course

1st Batch - Weekdays Evening

Time - 7.30 PM to 9.30 PM (Monday to Friday)

| S.No | Date | Topic | Duration | Detailed Coverage |
|--|-------------------------------|---|----------|---|
| Module A - Financial Accounting | | | | |
| 1 | Thursday, 1 September, 2022 | Introduction | 2 Hours | Introduction Accounting Accounting Terms, Assumptions, Concepts and Principles The Three core Financial Statements Practical Problems |
| 2 | Friday, 2 September, 2022 | Basics of Accounting | 2 Hours | Rules of debit & credit : for Assets, Liabilities, Capital, Revenue, Golden Rules of Accounting Source Documents for Accounting Practical Problems |
| No Class on Saturday and Sunday | | | | |
| 3 | Monday, 5 September, 2022 | Trial Balance | 2 Hours | Preparation of Ledgers Balancing of Accounts Trial Balance Practical Problem |
| 4 | Tuesday, 6 September, 2022 | Financial Statement of Sole Proprietorship | 2 Hours | Trading and Profit & Loss Account Balance Sheet Practical Problem |
| 5 | Wednesday, 7 September, 2022 | Financial Statement of Partnership | 2 Hours | Financial Statement of Partnership Provision of partnership Act in absence of Partnership Deed Sec 40b of Income tax act Practical Problem |
| 6 | Thursday, 8 September, 2022 | Financial Statement of Corporates | 2 Hours | Financial Statement of Corporates Schedule VI of companies Act Practical Problem |
| 7 | Friday, 9 September, 2022 | Rectification of entries | 2 Hours | Rectification of entries Bank Reconciliation Vendor/Customer Reconciliation Practical Problem |
| No Class on Saturday and Sunday | | | | |
| 8 | Monday, 12 September, 2022 | Adjustment Entries | 2 Hours | Adjustment Entries Depreciation (AS-10) (Diff. rate as per companies Act & I.T Act) Reserves & Provisions Baddebts Practical Problem |
| 9 | Tuesday, 13 September, 2022 | Adjustment Entries | 2 Hours | Valuation of Closing Stock (AS-2) Cash Flow Statement Borrowing Cost (AS-16) Practical Problems |
| 10 | Wednesday, 14 September, 2022 | Adjustment Entries | 2 Hours | Revenue Recognition (AS-9) Prior Period Items (AS -4 & 5) Practical Problems |
| Total Duration | | | 20 Hours | |
| Module B - Tally Prime | | | | |
| 11 | Monday, 3 October, 2022 | Introduction to Tally | 2 Hours | Introduction to Tally Prime Downloading & Installation of Tally Prime Company Creation Migration Tally. ERP9 Data to Tally Prime |
| 12 | Tuesday, 4 October, 2022 | Creation of Ledgers | 2 Hours | Chart of accounts Ledger Creation, Group Creation and Deletion of Ledgers and Group Creating Inventory Masters Creation of Stock Group, Stock Item, Unit of measurement Practical Problem |
| 13 | Thursday, 6 October, 2022 | Type of Vouchers | 2 Hours | Recording Accounting Vouchers with bill-wise details in Tally Prime. Purchase Voucher, Purchase Return Voucher And Payment to Vendor Sales Voucher, Sales Return Voucher And Payment Receipt Various MIS reports in Tally Prime Practical Problem |
| 14 | Friday, 7 October, 2022 | Order Processing | 2 Hours | Purchase Order Processing Sales Order Processing Cost Centres and Cost Categories Allocation of Expenses and Incomes Using Cost Centres Practical Problem |
| No Class on Saturday and Sunday | | | | |
| 15 | Monday, 10 October, 2022 | Enabling GST and Recording GST Transaction in Tally Prime | 2 Hours | Creation of Inventory Masters Hierarchy of Applying Tax Rate Details Practical Problem |
| | | Enabling GST and | | Creation of Accounting Masters enabling GST |

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| 16 | Tuesday, 11 October, 2022 | Recording GST Transaction in Tally Prime | 2 Hours | Recording GST complaint transactions Generating GST Returns in Tally Practical Problem |
| 17 | Wednesday, 12 October, 2022 | | 2 Hours | GST Practical Problems |
| 18 | Friday, 14 October, 2022 | Enabling TDS | 2 Hours | Enabling TDS and Recording TDS Transactions Creation of TDS Masters and Recording /transactions Practical Problems |
| No Class on Saturday and Sunday | | | | |
| 19 | Monday, 17 October, 2022 | Export Transactiona | 2 Hours | Multicurrency Transactions Practical Example |
| 20 | Tuesday, 18 October, 2022 | Misc. Topics | 2 Hours | Backup and Restore of Company Data Export and Import of Data Rounding off method Company's Logo on Invoice |
| | | Total Duration (Module B) | 20 Hours | |
| | | Total (A+B) | 40 Hours | |

Detail Content of 30 Hours Income Tax Certificate Course

Weekdays Evening

Time - 7.30 PM to 9 PM (Monday to Friday)

| S.No | Date | Topic | Duration | Detailed Coverage |
|--|------------------------------|--|------------|---|
| Module A | | | | |
| 1 | Tuesday, 1 November, 2022 | Introduction | 1.50 Hours | Basic of Tax Definition, Charging Sec of Income Tax Residential Status, Tax Incidence |
| 2 | Wednesday, 2 November, 2022 | Income from House Property | 1.50 Hours | Income from House Property Charging Section Computation of GAV Deduction u/s 24 Special Cases of House Property |
| 3 | Thursday, 3 November, 2022 | Income from Salary | 1.50 Hours | Income from Salary Charging Section & Deduction u/s 16 Taxability of Allowance Retirement Benefits Perquisite valuation Taxability of Amount invested in Provident & other Funds |
| 4 | Friday, 4 November, 2022 | Income from Business & Profession | 1.50 Hours | Meaning of Business & Profession Charging Section Allowable deductions |
| No Class on Saturday and Sunday | | | | |
| 5 | Monday, 7 November, 2022 | Income from Business & Profession | 1.50 Hours | Disallowable Deductions Depreciation under Income Tax Sec 35AD, Scientific Research Exps Sec 35D, DDA, Donations under Business Head |
| 6 | Tuesday, 8 November, 2022 | Income from Business & Profession | 1.50 Hours | Sec 44AA Maintenance of Books Sec 44AB Tax Audit Presumptive Income Sec 44Ad, ADA, AE Procedural Provisions |
| 7 | Wednesday, 9 November, 2022 | Income from Capital Gains | 1.50 Hours | Charging Section Format discussion Capital Asset Transfer Full Value of Consideration Cost of Acquisition |
| 8 | Thursday, 10 November, 2022 | Income from Capital Gains | 1.50 Hours | Cost of Improvement Indexation Exemption under sec 10 Exemption u/s 54 Year of Chargeability |
| 9 | Friday, 11 November, 2022 | Income from Capital Gains | 1.50 Hours | Special Cases of Capital Gains Taxability of Joint Development Agreement Tax Rates for Long Term Capital Gain Tax Rates for Short Term Capital Gain |
| No Class on Saturday and Sunday | | | | |
| 10 | Monday, 14 November, 2022 | Income from Other Sources | 1.50 Hours | Income from Other Sources Charging Section Deduction Allowable Deduction Not Allowable |
| 11 | Tuesday, 15 November, 2022 | Misc. Topics | 1.50 Hours | Taxability of Dividends Taxability of Gift Taxability of Interest Taxability of Family Pension Taxability of Undisclosed Income Clubbing Provisions Current Year Losses Brought Forward Losses Special Provisions |
| 12 | Wednesday, 16 November, 2022 | Deduction under Chap - VI A | 1.50 Hours | Deduction under Chap - VI A Sec 80 C, CCC, CCD Sec 80 D, DD, DDA Sec 80 E, EEA, EEB Sec 80 G, GG, GGB, GGC Sec 80 JJAA Sec 80 QQB, RRB Sec 80 TTA, TTB |
| 13 | Thursday, 17 November, 2022 | Computation of Tax Liability | 1.50 Hours | Computation of Tax Liability Rebate u/s 87A Surcharge |
| | | | | Return Filing Provisions |

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| 14 | Friday, 18 November, 2022 | ITR & TDS | 1.50 Hours | Due Date of Return Filing | | |
| | | | | Belated Return, Revised Return | | |
| | | | | Advance Tax Provisions | | |
| | | | | Interest u/s 234 B & C | | |
| | | | | TDS & TCS Provisions | | |
| | | | | Procedure | | |
| | | | | Total Duration (Module A) | | |
| | | 21 | | No Class on Saturday and Sunday | | |
| Module B | | | | | | |
| 1 | Monday, 21 November, 2022 | TDS & TCS Practical Return Filing | 1.50 Hours | Efiling of TDS Returns - 24Q, 26Q, Form 16 and Form 16A | | |
| 2 | Tuesday, 22 November, 2022 | | 1.50 Hours | Efiling of TCS Return - 27EQ and Form 27D | | |
| 3 | Wednesday, 23 November, 2022 | TDS & TCS Practical Return Filing | 1.50 Hours | Rectification of Errors through Conso File and its Efiling | | |
| 4 | Thursday, 24 November, 2022 | | 1.50 Hours | Other TDS Forms like 26QB, 26QC, 26QD | | |
| 5 | Friday, 25 November, 2022 | Practical ITR Filing | 1.50 Hours | ITR- 1, ITR - 2 and ITR - 4 | | |
| 6 | Monday, 28 November, 2022 | | 1.50 Hours | ITR - 3, ITR 5 to ITR 7 | | |
| | | Total Duration (Module B) | 9 | | | |
| | | Total (A+B) | 30 | | | |
| Preparation Leave | | | | | | |
| Final Exam | | | | | | |
| 1 | Saturday, 3 December, 2022 | Govt Exam | 1.50 Hours | Final Exam | | |

Detail Content of 10 Hours Advance Excel Course

1st Batch - Weekdays Evening

Time - 8 PM to 10 PM (Monday to Friday)

| S.No | Date | Topic | Duration | Detailed Coverage |
|------|-----------------------------|---|----------|--|
| 1 | Monday, 5 December, 2022 | Introduction to Ribbons | 2 Hours | Basic Functions: Find, Replace, Formatting, Alignment, Sorting, Filter Cell Referencing, Range Concept, Define Name Sum(), Average, Count(), Counta(), Countblank() sumif(), sumifs(), Countif(), Countifs(), Averageif(), Averageifs() Vlookup(), Hlookup(), row(), column() Max(), Min(), Large(), Small(), sqrt(), power(), round(), If (), nested if() proper(), Upper(), lower(), left(), right(), mid(), trim, len(), find(), search(), repeat(), Concatenate() |
| 2 | Tuesday, 6 December, 2022 | Mathematical Functions | 2 Hours | |
| 3 | Wednesday, 7 December, 2022 | Text Functions & Data Validation | 2 Hours | Datediff(), yearfrac(), day(), month(), year(), now(), today(), weekday(), hour(), minute(), second() Sparklines, Charts (Line, Bar, column, Pie, Doughnut, Waterfall, sunburst, tree & combo), Data Validation |
| 4 | Thursday, 8 December, 2022 | Pivot Table & Charts | 2 Hours | Pivot Table/Chart |
| 5 | Friday, 9 December, 2022 | Misc | 2 Hours | Security/Protection Grouping & Ungrouping Subtotal Hyperlink, Flashfill, Text to column, Paste special |

Detail Content of 10 Hours Banking & Finance

1st Batch - Weekdays Evening

Time - 8 PM to 10 PM (Monday to Friday)

| S.No | Date | Topic | Duration | Detailed Coverage |
|-------------|------------------------------|--------------|-----------------|--|
| 1 | Monday, 19 December, 2022 | Day 1 | 2 Hours | Analysis of Financial Statements |
| 2 | Tuesday, 20 December, 2022 | Day 2 | 2 Hours | Ratio Analysis Part-1 |
| 3 | Wednesday, 21 December, 2022 | Day 3 | 2 Hours | Ratio Analysis Part-2 |
| 4 | Thursday, 22 December, 2022 | Day 4 | 2 Hours | Letter of Credit - Documentation & Process |
| 5 | Friday, 23 December, 2022 | Day 5 | 2 Hours | CC and OD Limit - Documentation & Process |

A. Detail Content for GST - 30 Hours

Time - 8 PM to 10 PM (Monday to Friday)

Faculty - CA Arun Chhajer

| S.No | Date | Topic | Duration | Detailed Coverage |
|-----------------------------|-----------------------------|-------------------------------------|---------------|--|
| Module A - Basic GST | | | | |
| 1 | Monday, 2 January, 2023 | GST Basics | 2 | Concept of GST like Supply, ITC |
| | | | | Concept of Forward Charge and Reverse Charge with Example |
| | | | | Concept of Double Taxation - Comparison pre GST era vs GST |
| | | | | Quick Round of Q&A |
| 2 | Tuesday, 3 January, 2023 | GST Basics | 30 Minutes | Concept of Inter State Supply and Intra State Supply with Example |
| | | | | Number of GST Act with difference between State and Union Territory |
| | | | | Computation of GST and Calculation of Tax Payable with Example |
| | | | | Overview of GSTR 3B - Outward Supply, RCM, ITC, Block Credit etc |
| | | Registration in GST | 1 Hour 30 Min | Quick Round of Q&A |
| | | | | Practical Exposure on how to take registration |
| | | | | Requirement of Registration in GST |
| | | | | Calculation of Agg Turnover with Examples |
| 3 | Wednesday, 4 January, 2023 | Registration in GST | 1 Hour | Mandatory Registration – Section 22 |
| | | | | Exemption from Registration – Section 23 of CGST |
| | | | | State / UT wise Registration Requirement |
| | | | | Quick Round of Q&A |
| | | Composition Levy | 1 Hour | Mandatory Registration – Section 24 |
| | | | | Amendment and cancellation of registration |
| | | | | Practical Exposure on how to take registration |
| | | | | Quick Round of Q&A |
| | | | | Eligibility of Composition |
| | | | | Restriction and limitation |
| 4 | Saturday, 7 January, 2023 | Time of Supply | 1 Hour | How to make application for composition levy |
| | | | | Intimation to Department in CMP-01/CMP-02/CMP-03/CMP-04 |
| | | | | Quarterly and Yearly Compliance - CMP-08 and GSTR 04 |
| | | | | Annual Return |
| | | | | Quick Round of Q&A |
| | | GST Taxable Event - Supply (Part 1) | 1 Hour | No Class on Saturday and Sunday |
| | | | | Time of Supply of Goods (Section 12 of CGST Act) |
| | | | | Time of Supply of Services (Section 13 of CGST Act) |
| | | | | Time of Supply in case of change in Rate of Taxes (Section 14 of CGST Act) |
| | | | | Quick Round of Q&A |
| | | | | What is the Taxable Event in Pre GST vs Post GST |
| | | | | Detailed understanding of Supply (Section 7 of CGST Act) |
| | | | | Discussion of following schedule – |
| | | | | Schedule I – Supply without Consideration |
| 5 | Sunday, 8 January, 2023 | GST Taxable Event - Supply (Part 2) | 1 Hour | Quick Round of Q&A |
| | | | | Schedule II – Supply of Goods/Services |
| | | | | Schedule III – Negative list |
| | | | | Composite Supply vs Mixed Supply |
| | | Reverse Charge Part 1 | 1 Hour | Quick Round of Q&A |
| | | | | Concept of Reverse Charge in GST |
| | | | | Difference and importance of Sec 9(3) and 9(4) |
| | | | | Discussion of Goods under RCM |
| | | | | Discussion of Services under RCM |
| | | | | Quick Round of Q&A |
| 6 | Monday, 9 January, 2023 | Reverse Charge Part 2 | 2 Hours | Discussion of Services under RCM |
| | | | | Detail Discussion on GTA and Legal Service in details |
| | | | | Practical Example on Reverse Charge |
| | | | | Quick Round of Q&A |
| | | | | No Class on Saturday and Sunday |
| 7 | Tuesday, 10 January, 2023 | Input tax credit – Part 2 | 2 Hours | What is the Eligibility and Condition for claiming ITC- Section 16 of CGST |
| | | | | Requirement and reversal of ITC (rule 37) |
| | | | | Concept of Claim - Reversal – Reclaim |
| | | | | Clarification on Non Filing of GSTR1 on ineligibility for taking ITC |
| | | | | Block ITC as per Sec 17(5) |
| | | | | Rules and Provision for Offset of ITC - Case Study |
| | | | | Interest on late payment of Tax and Wrongful ITC |
| 8 | Wednesday, 11 January, 2023 | Payment of Tax | 2 Hours | Other Provision - Payment of Tax, Interest, Block of ITC (Rule 86A) |
| | | | | ITC in case of special circumstances - Sec 18 |
| | | | | Practical Case Study on Interest, offset of liability |
| | | | | Quick Round of Q&A |
| | | | | No Class on Saturday and Sunday |
| 9 | Saturday, 14 January, 2023 | Value of Supply – Part 1 | 2 Hours | Value of Supply as per transaction value Section 15 |
| | | | | Inclusion in the Transaction value Sec 15(2) of CGST Act |
| | | | | When the Discount will be included / excluded from transaction value Sec 15(3) of CGST Act |
| | | | | Circular 92 |
| | | | | Quick Round of Q&A |
| | | Value of Supply- Part 2 | 1 Hour | Rule 32 - Margin Method |
| | | | | Rule 33 - Pure Agent , Rule 34 and Rule 35 |

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| | | | | Practical Example on Valuation |
| 10 | Sunday, 15 January, 2023 | Place of Supply – Part 1 | 1 Hour | Important Definition - Inter State / Intra State Supply Place of Supply of Goods – Section 10 of IGST Place of Supply of Goods - Import/Export, Quick Round of Q&A |
| 11 | Monday, 16 January, 2023 | Place of Supply – Part 2 | 2 Hours | Place of Supply of Services when Location of Supplier and Location of recipient both are in India (Sec 12 of IGST) Section 13 of IGST Act → POS of Services when either the Location of Supplier or Location of recipient is out of India Case Study and Practical Examples Import/ Export of goods vs Import of services Deemed Export , Merchant Export, Concept of Letter of Undertaking Quick Round of Q&A |
| 12 | Tuesday, 17 January, 2023 | Import/Export and Refund - Part 1 | 2 Hours | Application in GST Portal for LUT Quick Round of Q&A Practical Example on Inverted Duty Structure Refund in case of Zero Rated Supply on Payment of IGST Refund In case of Intra State considered as Inter along with recent changes Time limit for refund application GST Portal Overview for Refund application Quick Round of Q&A |
| 13 | Wednesday, 18 January, 2023 | GSTR Return Basic Concept and New QRMP Scheme | 1 Hour | 1. Basic About GST Return 2. Details of Outward Supply / Inward Supply / Monthly Return / Final Return / Annual Return 3. Categorise wise GST Return <u>New QRMP scheme of GST Return</u> a. What is IFF, Method of payment (Fixed Sum or Self assessment), PMT-06 b. opt in Facility and live how to take in GST Portal Practical Live on GST Portal Quick Round of Q&A |
| | | GSTR 1 | 1 Hour | GSTR 1 - Table Wise discussion - New Addition Impact on GSTR 3B Most common error for each table with solution Practical Experience Live on GST Portal Quick Round of Q&A |
| No Class on Saturday and Sunday | | | | |
| 15 | Saturday, 21 January, 2023 | GSTR 3B | 2 Hours | GSTR 3B – Table Wise discussion - Outward Supply GSTR 3B – Table Wise discussion - Input Tax Credit GSTR 2A and GSTR 2B Impact of RCM Transaction and Reporting Quick Round of Q&A |
| 16 | Sunday, 22 January, 2023 | Invoice, Accounts and Record | 1 Hour | Discussion of Important Concept of Tax Invoice, Bill of Supply, Revised Invoice, Delivery Challan etc. Accounts and Record to be maintained by all Registered Person Location, Electronic Form, Period of retention of books |
| | | E Way Bill in GST | 1 Hour | What is the various provision of E Way Bill in GST Situation where part B is not require to be updated Where Movement can be happen without E Way Bill |
| Recording - Case Study on Practical return Filling - 8 Hours | | | | |
| 1 | Recorded Lecture | Case Study on GSTR 1, 3B and 9 | 4 Hours | Case Study on GSTR 3B Case Study on GSTR 1 Case Study on GSTR 9 |
| 2 | Recorded Lecture | GSTR 4 & CMP_08 | 4 Hours | Return for composition levy Table wise discussion of GSTR 4 Table wise discussion of CMP-08 Other compliance of Composition |
| | | GSTR 2A, 2B Reconciliation and JV | | Journal Entry to be passed for RCM Entry, Reconciliation GSTR 2A vs. 2B Journal Entry to be passed for above Reconciliation |
| | | GST Portal Overview | | GST Portal - Overview GST Portal - Various Matching Reports |
| No Class on Saturday and Sunday | | | | |
| | Total (A+B+C) | Total (A+B+C) | 0 | |
| Exam Preparation | | | | |
| 1 | One Week after the Exam | Govt Exam | 1.50 Hours | Time 8 PM |

Detail Content of 10 Hours PF and ESIC

1st Batch - Weekdays Evening

Time - 8 PM to 10 PM (Monday to Friday)

| S.No | Date | Topic | Duration | Detailed Coverage |
|-------------|-----------------------------|--------------|-----------------|---|
| 1 | Monday, 6 February, 2023 | Day 1 | 2 Hours | PF AND ESIC REGISTRATION |
| | | | | PF UAN CREATION FOR PF MEMBERS |
| | | | | ESIC INSURANCE NO CREATION FOR EMPLOYEES |
| 2 | Tuesday, 7 February, 2023 | Day 2 | 2 Hours | ATTENDANCE SHEET PREPARATION |
| | | | | SALARY SHEET PREPARATION |
| 3 | Wednesday, 8 February, 2023 | Day 3 | 2 Hours | PF MONTHLY RETURNS FILING |
| | | | | ESIC MONTHLY RETURN PROCESSING |
| | | | | PF CLAIM BY A MEMBER |
| 4 | Thursday, 9 February, 2023 | Day 4 | 2 Hours | MAINTENANCE OF RECORDS |
| | | | | REPORT PREPARATION FOR PF AND ESIC INSPECTION |
| 5 | Friday, 10 February, 2023 | Day 5 | 2 Hours | SUMMARIZING THE PROCESS |

Detail Content of 10 Hours Export & Import

1st Batch - Weekdays Evening

Time - 8 PM to 10 PM (Monday to Friday)

| S.No | Date | Topic | Duration | Detailed Coverage |
|-------------|------------------------------|--------------|-----------------|---------------------------------|
| 1 | Monday, 13 February, 2023 | Day 1 | 2 Hours | Introduction to Export & Import |
| 2 | Tuesday, 14 February, 2023 | Day 2 | 2 Hours | Export Documentation |
| 3 | Wednesday, 15 February, 2023 | Day 3 | 2 Hours | Import Documentation |
| 4 | Thursday, 16 February, 2023 | Day 4 | 2 Hours | Foreign Trade Policies |
| 5 | Friday, 17 February, 2023 | Day 5 | 2 Hours | Export Incentive Schemes |