

**Schedule of Business Corporate Accountant Course - 1st September 2022**

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

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

**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
<b>Module A</b>				
1	Tuesday, 1 November, 2022	<b>Introduction</b>	1.50 Hours	Basic of Tax Definition, Charging Sec of Income Tax Residential Status, Tax Incidence
2	Wednesday, 2 November, 2022	<b>Income from House Property</b>	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	<b>Income from Salary</b>	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	<b>Income from Business &amp; Profession</b>	1.50 Hours	Meaning of Business & Profession Charging Section Allowable deductions
<b>No Class on Saturday and Sunday</b>				
5	Monday, 7 November, 2022	<b>Income from Business &amp; Profession</b>	1.50 Hours	Disallowed Deductions Depreciation under Income Tax Sec 35AD, Scientific Research Exps Sec 35D, DDA, Donations under Business Head
6	Tuesday, 8 November, 2022	<b>Income from Business &amp; Profession</b>	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	<b>Income from Capital Gains</b>	1.50 Hours	Charging Section Format discussion Capital Asset Transfer Full Value of Consideration Cost of Acquisition
8	Thursday, 10 November, 2022	<b>Income from Capital Gains</b>	1.50 Hours	Cost of Improvement Indexation Exemption under sec 10 Exemption u/s 54 Year of Chargeability
9	Friday, 11 November, 2022	<b>Income from Capital Gains</b>	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
<b>No Class on Saturday and Sunday</b>				
10	Monday, 14 November, 2022	<b>Income from Other Sources</b>	1.50 Hours	Income from Other Sources Charging Section Deduction Allowable Deduction Not Allowable
11	Tuesday, 15 November, 2022	<b>Misc. Topics</b>	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	<b>Deduction under Chap - VI A</b>	1.50 Hours	<b>Deduction under Chap - VI A</b> 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	<b>Computation of Tax Liability</b>	1.50 Hours	Computation of Tax Liability Rebate u/s 87A Surcharge
				Return Filing Provisions

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
<b>Total Duration (Module A)</b>		<b>21</b>		
<b>No Class on Saturday and Sunday</b>				
<b>Module B</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
<b>Total Duration (Module B)</b>			<b>9</b>	
<b>Total (A+B)</b>			<b>30</b>	
<b>Preparation Leave</b>				
<b>Final Exam</b>				
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	<b>Introduction to Ribbons</b>	2 Hours	Basic Functions: Find, Replace, Formatting, Alignment, Sorting, Filter Cell Referencing, Range Concept, Define Name Sum(), Average, Count(), Counta(), Countblank()
2	Tuesday, 6 December, 2022	<b>Mathematical Functions</b>	2 Hours	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()
3	Wednesday, 7 December, 2022	<b>Text Functions &amp; Data Validation</b>	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	<b>Pivot Table &amp; Charts</b>	2 Hours	Pivot Table/Chart
5	Friday, 9 December, 2022	<b>Misc</b>	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	<b>Day 1</b>	2 Hours	Analysis of Financial Statements
2	Tuesday, 20 December, 2022	<b>Day 2</b>	2 Hours	Ratio Analysis Part-1
3	Wednesday, 21 December, 2022	<b>Day 3</b>	2 Hours	Ratio Analysis Part-2
4	Thursday, 22 December, 2022	<b>Day 4</b>	2 Hours	Letter of Credit - Documentation & Process
5	Friday, 23 December, 2022	<b>Day 5</b>	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
<b>Module A - Basic GST</b>				
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 Quick Round of Q&A
		Registration in GST	1 Hour 30 Min	Practical Exposure on how to take registration Requirement of Registration in GST Calculation of Agg Turnover with Examples Mandatory Registration – Section 22 Exemption from Registration – Section 23 of CGST State / UT wise Registration Requirement Quick Round of Q&A
3	Wednesday, 4 January, 2023	Registration in GST	1 Hour	Mandatory Registration – Section 24 Amendment and cancellation of registration Practical Exposure on how to take registration Quick Round of Q&A
		Composition Levy	1 Hour	Eligibility of Composition Restriction and limitation 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
<b>No Class on Saturday and Sunday</b>				
4	Saturday, 7 January, 2023	Time of Supply	1 Hour	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
		GST Taxable Event - Supply (Part 1)	1 Hour	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 Quick Round of Q&A
5	Sunday, 8 January, 2023	GST Taxable Event - Supply (Part 2)	1 Hour	Schedule II – Supply of Goods/Services Schedule III – Negative list Composite Supply vs Mixed Supply Quick Round of Q&A
		Reverse Charge Part 1	1 Hour	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
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)
8	Wednesday, 11 January, 2023	Payment of Tax	2 Hours	Rules and Provision for Offset of ITC - Case Study Interest on late payment of Tax and Wrongful ITC 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
<b>No Class on Saturday and Sunday</b>				
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



10	Sunday, 15 January, 2023	Place of Supply – Part 1	1 Hour	Practical Example on Valuation
				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
				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
12	Tuesday, 17 January, 2023	Import/Export and Refund - Part 1	2 Hours	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 - 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
<b>No Class on Saturday and Sunday</b>				
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
				Invoice, Accounts and Record E Way Bill in GST
16	Sunday, 22 January, 2023	E Way Bill in GST	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 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
				<b>Recording - Case Study on Practical return Filling - 8 Hours</b>
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
				GSTR 4 & CMP_08 GSTR 2A, 2B Reconciliation and JV GST Portal Overview
2	Recorded Lecture	GSTR 4 & CMP_08 GSTR 2A, 2B Reconciliation and JV GST Portal Overview	4 Hours	Return for composition levy Table wise discussion of GSTR 4 Table wise discussion of CMP-08 Other compliance of Composition 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 - Various Matching Reports
				<b>No Class on Saturday and Sunday</b>
<b>Total (A+B+C)</b>		<b>Total (A+B+C)</b>	<b>0</b>	
<b>Exam Preparation</b>				
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	<b>Day 1</b>	2 Hours	PF AND ESIC REGISTRATION PF UAN CREATION FOR PF MEMBERS ESIC INSURANCE NO CREATION FOR EMPLOYEES
2	Tuesday, 7 February, 2023	<b>Day 2</b>	2 Hours	ATTENDANCE SHEET PREPARATION SALARY SHEET PREPARATION
3	Wednesday, 8 February, 2023	<b>Day 3</b>	2 Hours	PF MONTHLY RETURNS FILING ESIC MONTHLY RETURN PROCESSING PF CLAIM BY A MEMBER
4	Thursday, 9 February, 2023	<b>Day 4</b>	2 Hours	MAINTENANCE OF RECORDS REPORT PREPARATION FOR PF AND ESIC INSPECTION
5	Friday, 10 February, 2023	<b>Day 5</b>	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	<b>Day 1</b>	2 Hours	Introduction to Export & Import
2	Tuesday, 14 February, 2023	<b>Day 2</b>	2 Hours	Export Documentation
3	Wednesday, 15 February, 2023	<b>Day 3</b>	2 Hours	Import Documentation
4	Thursday, 16 February, 2023	<b>Day 4</b>	2 Hours	Foreign Trade Policies
5	Friday, 17 February, 2023	<b>Day 5</b>	2 Hours	Export Incentive Schemes