



The Institute of Professional Accountants (Govt. Regd.)

E-54, Main Vikas Marg, Laxmi Nagar, Delhi-110092

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Business Accounting & Taxation Course (Duration 6 Months)

Topics:-

1) Manual Financial Accounting

- ❖ Voucher Preparation
- ❖ Daybook writing
- ❖ Cash book Preparation
- ❖ Ledger writing
- ❖ Journal Register
- ❖ Stock Register
- ❖ Purchase Register
- ❖ Sales Register Cheque Preparation
- ❖ Preparation of Bank reconciliation
- ❖ Trading and Profit & Loss
- ❖ Balance Sheet
- ❖ Rectification Entries
- ❖ Depreciation Entries
- ❖ Balance Sheet Finalisation

2) Computer Accounting Software

- ❖ Tally Prime Accounting software
- ❖ Busy Software

3) Income Tax

- ❖ Introduction to Income Tax,
- ❖ Residential Status
- ❖ Income Tax computation
- ❖ Heads of Income
 - Salary Head
 - House Property,
 - Profit & Gains from Business
 - Capital Gains
 - Other Sources,
- ❖ Income Tax Return Filing Filing
- ❖ PAN Application
- ❖ TAN Application
- ❖ Tax Deposit
- ❖ Introduction to Income Tax portal and credit statements
- ❖ Concept of TDS,
- ❖ Computation of TDS,
- ❖ Generating TDS Challans
- ❖ TDS Returns Filing Techniques
- ❖ TDS Certificates Form 16
- ❖ Challan 281 and 280
- ❖ Form 26 AS
- ❖ Tax Audit – Form 3CD
- ❖ Assessment Procedure u/s 143

4) Goods & Service Act (GST)

- ❖ What is GST
- ❖ Registration (Regular/Composition)
- ❖ CGST, SGST , Meaning & Scope of Supply
- ❖ Time of Supply
- ❖ Value of Supply
- ❖ Tax Rate structure
- ❖ Input Credit, Reverse Charge
- ❖ E Invoice
- ❖ GST Payment/ Challan
- ❖ Invoicing under GST regime,
- ❖ Payment of Taxes,

❖ GST Returns:-

- GSTR-1
- GSTR-2
- GSTR-3
- GSTR-4
- GSTR-5
- GSTR-6
- GSTR-8
- GSTR-9