

CERTIFIED ACCOUNTING & TAXATION COURSE



Introduction to Accounting Basics

- ❑ Golden rules of accounting.
- ❑ Concept of single entry VS double entry system.
- ❑ Concept of cash VS accrual accounting systems.
- ❑ Meaning and Types of Expenses, Income, Assets, Liabilities
- ❑ What is trading A/C , profit & loss A/C , trial balance & balance sheet.
- ❑ Income & expenditure A/C .
- ❑ Cash flow statement & fund flow statement .

Accounting Entries

- ▣ Concept of various voucher like receipt voucher , payment voucher , journal entries.
- ▣ Bank loan & EMI entries .
- ▣ Entries for depreciation, profit & loss on sales of fixed assets .
- ▣ Closing entries – monthly & yearly .
- ▣ Monthly check list for entries to be passed as per business.
- ▣ Tally practice.
- ▣ Case studies .

GST PROVISION & IMPACT ON ACCOUNTS

- ▣ Concept of GST.
- ▣ Concept of ITC & Accounting entries.
- ▣ What is Reverse charge under GST.
- ▣ What is the concept of self invoice, refund voucher, payment voucher, tax invoice, bill of supply, delivery challan etc.
- ▣ Schedule I ,II of GST act & its accounting entries .
- ▣ GST adjustment entries based on GSTR 3B & GSTR 1.
- ▣ GSTR 2 A - its relevance & reconciliation .
- ▣ GST reconciliation with Electronic credit / cash .
- ▣ Ledger & impact on accounting entries .

BANK RECONCILIATION STATEMENT

- ▣ Concept & purpose of Bank reconciliation entries.
- ▣ How to prepare BRS in Tally.

ACCOUNTING STANDARD, IND AS, IFRS, USGAAP

- ▣ Concept of Accounting Standard, IndAS, IFRS, USGAAP
- ▣ Applicability & Non Applicability
- ▣ Discussion on Accounting Standard

TDS, TCS & ADVANCE TAX UNDER INCOME TAX

- ▣ TDS rates under income tax act.
- ▣ Accounting entries for TDS.
- ▣ What is tax collection at source.
- ▣ Accounting entries for TCS.
- ▣ Calculation of advance tax.
- ▣ Interest as per income tax act .

TALLY SYLLABUS

- ❑ User interface and company management.
- ❑ Masters – ledgers, groups, bill wise debtors and creditors Ledger .
- ❑ Payment voucher, receipt voucher, contra, purchase & sales voucher, journal voucher .
- ❑ Purchase order and sales order.
- ❑ Debit & credit note .
- ❑ Cost centers and cost categories .
- ❑ Reports in tally - day book, ledger, financials, stock report, ageing report, sales register, purchase register, stock movement Report, GST Reports, TDS reports, cash & bank reports.
- ❑ Payroll accounting in Tally.
- ❑ Finalization entries.
- ❑ Tally audit .
- ❑ Shortcut keys.

- ▣ Duration of Course – 1.25 month .
- ▣ Monday to Friday .
- ▣ Time 7.30 PM – 9.00PM .
- ▣ Contact - Ms Sakshi Rana
- ▣ Mob - 8178908220
- ▣ Certificate from Ministry of MSME Govt of India