

## INDEX

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1.	Basic Accounting Principles
2.	Learning tally as an accounting software and its potential
3.	Knowledge of banking transactions and practical aspects
4.	Finalisation of Accounts
5.	Basic Knowledge of compliances under GST & Income Tax laws
6.	Basic Knowledge of business parameters and Value added learnings.

## Module - 1

### Basic accounting principles:-

- 1.1 Introduction to Accounting: Definitions, objectives, and importance.
- 1.2 Fundamental Accounting Equation: Understanding assets, liabilities, and owner's equity.
- 1.3 Types of Accounts: Personal, real, and nominal accounts.
- 1.4 Double-Entry System: Principles and application.
- 1.5 Journal Entries: Recording transactions using debits and credits.
- 1.6 Ledger and Trial Balance: Maintaining individual accounts and preparing trial balance.
- 1.7 Financial Statements: Income statement, balance sheet, and cash flow statement basics.

## Module - 2

### Learning tally as an accounting software and its potential:-

- 2.1 Introduction to Tally ERP 9: Navigation, user interface, and basic operations.
- 2.2 Creating Company and Configurations: Setting up company information.
- 2.3 Chart of Accounts: Creating ledgers, groups, and subgroups.
- 2.4 Vouchers Entry: Recording transactions using different voucher types.
- 2.5 Generating Reports: Profit & loss statement, balance sheet, cash flow, and more.
- 2.6 Inventory Management: Tracking stock, creating items, and managing inventory.
- 2.7 Tally Customization: Modifying reports and features as per business needs.

## Module - 3

### Knowledge of banking transactions and practical aspects:-

- 3.1 Banking Essentials: Types of bank accounts, cheque processing, and drafts.
- 3.2 Online Banking: Internet banking, mobile apps, and electronic fund transfers.
- 3.3 Bank Reconciliation: Matching bank statements with accounting records.
- 3.4 Petty Cash Management: Handling small transactions and maintaining records.
- 3.5 Foreign Exchange Transactions: Basics of forex trading and their accounting.
- 3.6 Cash Flow Management: Importance of cash flow, forecasting, and budgeting.

## Module - 4

### Finalisation of accounts :-

- 4.1 Adjusting Entries: Prepaid expenses, accruals, and depreciation.
- 4.2 Depreciation Methods: Straight-line, declining balance, and units of production.
- 4.3 Provisions and Reserves: Setting aside funds for future liabilities.
- 4.4 Financial Ratios: Liquidity, solvency, profitability ratios and their interpretations.
- 4.5 Closing Entries: Closing revenue and expense accounts, post-closing trial balance.
- 4.6 Year-End Adjustments: Preparing final accounts and financial statements.

## Module - 5

### Basic knowledge of compliances under GST & Income Tax laws :-

- 5.1 GST relates aspects like Threshold limits, registration process, and Compliance.
- 5.2 GST Filing: Preparing GST returns, GSTR-1, GSTR-3B, and annual return
- 5.3 GST reconciliations between Accounts, GSTR-1, GSTR-2A & GSTR-2B
- 5.4 Income Tax Basics: Different sources of Income, Tax slabs, and Deductions
- 5.5 Income Tax Basics : TDS & TCS related compliances and filing TDS Returns
- 5.6 Income Tax Basics : Advance tax calculation and important due dates

## Module - 6

### Basic knowledge of business parameters and value added learnings:-

- 6.1 Key Performance Indicators (KPIs): Revenue, profit margin, ROA, ROE, etc.
- 6.2 Cost Structure: Fixed and variable costs, break-even analysis.
- 6.3 Working Capital Management: Current assets, current liabilities, and liquidity.
- 6.4 Automating Routine Tasks: Data entry, reconciliations, report generation.
- 6.5 Industry-Specific Challenges: Accounting nuances in different sectors.
- 6.6 Email writing and resource development for updation

## INDEX

Sr.No	Topic
1.	Basics of Indirect Taxation
2.	Technical Aspects of GST
3.	Practical Implementation
4.	Advanced Topics and Case Studies

## Module - 1

### Basics of Indirect Taxation :-

- 1.1 Key Features of the GST System
- 1.2 GST Council and Decision-Making

## Module - 2

### Technical Aspects of GST:-

- 2.1 GST Structure: CGST, SGST, IGST & Cess
- 2.2 Place of Supply Rules
- 2.3 Time of Supply Rules
- 2.4 Value of Supply Rules
- 2.5 Input Tax Credit Mechanism
- 2.6 Composition Scheme and its Applicability
- 2.7 Reverse Charge Mechanism

## Module - 3

### Practical Implementation :-

- 3.1 GST Registration: Eligibility, Process, and Thresholds
- 3.2 GST Invoice and Documentation
- 3.3 GST Returns: Types
- 3.4 GST Returns: Filing Procedures and Due Dates
- 3.5 E-way Bill Generation and Compliance

## Module - 4

### Advanced Topics and Case Studies :-

- 4.1 GST Audit and Assessment
- 4.2 Dealing with Exports and Imports under GST
- 4.3 GST and E-commerce
- 4.4 Handling GST Disputes and Appeals