



## The Institute of Professional Accountants (Govt. Regd.)

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

Tel. 011-22041221, 9213855555, 9355745555 Website: [www.tipa.in](http://www.tipa.in)

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# BAT - (Business Accounting & Taxation Course)

(Total Duration 6 Months – 150 Hours)

(Mode:- Online –Live Plus Recordings)

### Topics:-

## 1. Manual Financial Accounting (Duration:50 Hours)

- Golden Rules of Accounting, Concepts of Accounting, Principles of Accounting.
- Voucher Preparation
- Daybook
- Cash book Preparation Ledger writing
- Journal Register
- Stock Register
- Purchase Register Preparation
- Sales Register Preparation
- Invoice Preparation
- Purchase order , Sales Order
- Preparation of Trading and Profit & Loss
- Preparation Account Balance Sheet preparation Rectification Entries Depreciation Entries
- Preparation of Bank reconciliation
- Cheque Preparation and Deposit slips
- Balance Sheet Review/ analysis □ Live projects on Accounts ,
- Process of Business Registration.
- Type of Business and its registration
- How to start Business Accounting and maintain Records

## 2. Computerized Accounting Software (Duration:40 Hours)

- Tally Prime Accounting software
- Busy Software

## 3. Income Tax (Duration:40 Hours)

- Introduction to Income Tax,
- Residential Status of an assessee,



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- Various Heads of Income including Salary, Income under the head House Property, Profit & Gains from Business and Profession, Income from Capital Gains & other Sources,
  - Income Tax, Set off and carry forward of losses,
  - Return Filing under Income Tax, Filing online Application for PAN,
  - E-Filing of Income Tax return,
  - Introduction to Income Tax portal and credit statements
  - Concept of TDS,
  - Computation and Payment of TDS, Generating TDS Challans and Filing of TDS Returns.
  - Income Tax computation
  - Training Students how to file Income Tax Return Training Students how to file E TDS return online
  - Permanent Account No
  - application and its procedure
  - E TDS Return filing Practical Training
  - E TDS software like Taxmann Income Tax return filing techniques □ How to compute Income Tax on Salary Income.
  - How to prepare Form 16 online and manual How to fill up Form 49A , 49B
  - Preparation of Challan 281 and 280 manual and computerized both
  - Income Tax Assessment procedure and handling Income Tax cases □ Income Tax notice and Scrutiny Cases under section 143

### 4. GST Goods & Service Tax (Duration:20 Hours)



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### **What is GST :-**

- Goods and Service Tax indirect Tax for the whole India
- Overview of Goods & Service Tax,
- Registration under GST (Regular and Composition),
- Meaning & Scope of Supply
- Time of Supply
- Value of Supply
- Tax Rate structure
- Invoicing under GST regime,
- Input Credit Mechanism Return under GST (GSTR1,GSTR2,GSTR3 and so on),
- Payment of Taxes,
- Consequences of non –compliance and Compliance Rating,

### **GST Administration:-**

- Both Central and State will control GST, Center will collect (CGST) and State will collect (SGST) for interstate goods movement Center will collect (IGST)
- GST Registration Process:- Tax payers will register with ID - GSTIN registration number based on PAN number

### **GST Payment:-**

- Electronic payment process, through net banking, RTGS/ NEFT/ Debit Card/

### **GST Returns:-**

- GSTR-1
- GSTR-2
- GSTR-3
- GSTR-4