



National Institute of Management & Business Studies

E-54, Main Vikas Marg, Laxmi Nagar, Delhi-110092 (Unit of IPA)

Tel. 011-22041221, 9213855555, 9355745555 Website: www.nimb.in

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



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3. Income Tax (Duration:40 Hours)

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



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

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