

Accounts & Tax Assistant Skills

लेखा संचालन व कर सहायक के रूप में रोजगार की प्रबल संभावनाएं हैं।

Course Name	Accounts & Tax Assistant Skills	Course Code	BSC/Q8101
<p>Training Outcomes : After completing this programme, participants will be able to:</p> <ul style="list-style-type: none"> Ascertain different types of tax liabilities, evaluate tax compliance documents and prepare tax challans and make tax payments. Seek and receive income tax declarations from employees, calculate net salaries after deductions, prepare salary statements giving details of earnings and deductions. Verify the receipt / payments related documents and record the receipt / payment transactions in the book of accounts, prepare reconciliation statements and execute cash and inventory management. Make provisions under various heads, prepare statement of depreciation, prepare reports on profit and loss account and balance sheet and other financial statements. Communicate effectively with customers, superiors and colleagues, maintain service orientation and achieve customer satisfaction. 			

CURRICULUM / SYLLABUS

Part-A (Domain Skills)

S. No.	Module	Duration (In Hours)
1.	<p>Basic of Accounting :</p> <ul style="list-style-type: none"> Underline the basic concepts in accounting List the advantages and limitations of financial accounting Interpret the double entry system List different types of accounts Practice passing of journal/ledger entries Relate to the concept and application of subsidiary books Interpret a balance sheet and its particulars Examine the processes and methods of payment to suppliers remittances like RTGS, NEFT, IMPS and clearing Interpret purchase and sales journals, vouchers, registers and challans to auditors Distinguish between different methods of remittances like RTGS, NEFT, IMPS and clearing 	50:00
2.	<p>Basic Taxation related concepts :</p> <ul style="list-style-type: none"> Evaluate tax related concepts like , Time of supply of goods, Place of supply and Location of supplier of goods List down in detail tax terminologies such as input tax credit, output tax, TDS, tax collected at source (TCS) and rates of TDS, input Value Added Tax (VAT), output tax, and/or Goods and Services Tax (GST), etc. 	15:00
3.	<p>Incidence of Taxation :</p> <ul style="list-style-type: none"> Underline time of supply of goods Recognise the purpose of place of supply Define location of supplier of goods and recipient with respect to supplies involving payment and supplies not involving payment 	10:00
4.	<p>Understanding GST Concepts :</p> <ul style="list-style-type: none"> Comprehend the fundamental concept of GST Interpret the concept of supply Differentiate between taxable and non-taxable supply Recognise the applicability of SGST, CGST and IGST Demonstrate E-Filing Returns 	25:00



S. No.	Module	Duration (In Hours)
5.	Registration Under GST : <ul style="list-style-type: none">Evaluate the PAN based Registration Process, its rules, and the Purpose of registrationIdentify whether registration should be done centrally or selectively in each stateList the details that are to be furnished during registrationDifferentiate between Taxable Person vs. Registered PersonIdentify the Registration Timelines – Migrations	10:00
6.	Calculation of Tax Liability : <ul style="list-style-type: none">Illustrate the concept of input credit Evaluate Input Tax Credit eligibility using case studiesExplain the concept of reversal of VATAsses tax liability for Goods in TransitIdentify set-offs under GST wherever applicableUnderline the process of maintaining stock ledgers, rejection in and rejection out, delivery note, etc.	30:00
7.	Payment Under GST : <ul style="list-style-type: none">Identify the types of payment, modes of payment, rules of collection of taxesPractice preparing different Challans, CPIN & CINCompare TDS and TCSInspect cases for reversal of creditPractice on the process of online payment	20:00
8.	Prepare and Perform Payroll Function : <ul style="list-style-type: none">Underline the components of salary and their detailsExamine the process of maintaining records of employees' detailsExamine Income Tax declarations submitted by employeePrepare net salary StatementComplete the joining formalities and record maintenance of employee detailsPrepare the exit formalities of employeesAssess how incentives, bonus, variable pay and incentives are calculated	20:00
9.	Prepare receipt and payment voucher : <ul style="list-style-type: none">Compare different types of receipts and payments in a businessInspect purchase orders, purchase journal, supplier and payment detailsExamine the documentation submitted along with purchase order/invoiceRecord purchase/sale sales in respective journalsPrepare delivery challans and vouchersAnalyse the process of payments through electronic channels (cheques, DD, PO, RTGS, NEFT, IMPS, ECS, etc.)	20:00
10.	Prepare Financial Statements : <ul style="list-style-type: none">Examine the concept of creating provisions for certain expenses / doubtful debtsPrepare documentation required for provisioningAnalyse the process of provisioningEvaluate the cost capitalization conceptPrepare a statement of assets with details such as purchase date, applicable rate of depreciation and book valueEstimate the depreciation for each of the asset contained in the listInterpret in detail about the balance sheetIdentify and understand the various ledger accounts in the balance sheet	30:00
11.	Communicate Effectively and Achieve Customer Satisfaction : <ul style="list-style-type: none">Practice the art of active listening and paraphrase effectively in order to understand the customers, superiors and colleaguesExhibit sensitivity to: language, gender, cultural and social differences in addressing customers, superiors and colleaguesInterpret work output requirements, and receive feedback with positive attitudePractice cooperation, coordination, and collaboration to achieve shared goals.	20:00



Skilling Youth
Enriching Livelihoods

Mukhyamantri Yuva Kaushal Yojna (MMYKY)



S. No.	Module	Duration (In Hours)
12.	Maintain Integrity and Ethics : <ul style="list-style-type: none">• Employ fair practices and refrain from indulging in unfair trade and/or corrupt practices• Manage and maintain records meticulously• Protect customer's information• Protect data and information related to business or commercial decisions• Avoid misrepresentation or misinformation• Demonstrate and practice ethics in day-to-day processes• Avoid defaming products and services of competition	05:00
13.	Focus on Teamwork : <ul style="list-style-type: none">• Share relevant inputs, feedback and insights to build mutual trust• Exchange, defend and rethink ideas• Support team members to accomplish goals• Facilitate group decision making and deal productively with conflict	05:00
Sub Total		260:00

Part-B (Soft Skills)

S. No.	Topics	Duration (In Hours)
1.	Development Competency/ Proficiency in English/Vernacular	10:00
2.	Effective Communication	10:00
3.	Self & time Management	10:00
4.	Motivational Techniques	05:00
5.	Interpersonal Skill Development	05:00
6.	Computer Literacy	20:00
7.	Life Skills	05:00
8.	Entrepreneurship	15:00
9.	Occupational Safety, Health and Environment Education	10:00
Sub Total		90:00

Total Course Duration : 350:00 Hours