

Accounting Launchpad course syllabus

Accounting

| Chapter | Topic |
|-----------------------------------|--|
| INTRODUCTION | Debit |
| | Credit |
| | Double Entry System |
| | |
| GOLDEN RULES | Real Account Rule and examples |
| | Personal Account Rule and example |
| | Nominal Account Rule and examples |
| ITEMS OF FINANCIAL STATEMENT | Asset |
| | Liability |
| | Income |
| | Expense |
| | Capital |
| | |
| ACCOUNTING CYCLE | Journal - Due entry for Income & Expense |
| | Journal - Advance Entry for Income & Expense |
| | Ledger - ledger Naming |
| | Ledger - ledger Grouping for financials |
| | Trial Balance |
| | Trading Account |
| | Profit and Loss Account |
| | Balance Sheet |
| | |
| COMPONENTS OF FINANCIAL STATEMENT | Income Statement |
| | - Revenue |
| | - Cost of Goods Sold |
| | - Direct Expenses |
| | - Opening Stock |
| | - Closing Stock |

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| | - Gross Profit |
| | - Other Income |
| | - Indirect Expenses like Rent, Salaries, Statutory Payments, Travelling, Office expenses |
| | - Net Profit |
| | Balance Sheet |
| | - Non-Current Assets |
| | - Current Assets |
| | - Non Current Liabilities |
| | - Current liabilities |
| | Cash Flow Statement |
| | Fund Flow Statement |
| | Financial Ratios |
| | Bank Reconciliation |

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| GST |
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| Chapter | Topic |
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| Taxation | Direct Tax - Definition |
| | Indirect Tax - Definition |
| GST Overview | Dual GST Model |
| | Value Added Tax |
| | Destination Based Tax |
| | Tax Burden |
| Types of GST | CGST |
| | SGST |
| | IGST |
| Registration | Regular |
| | Composition |
| Supply | Applicability of GST |
| | Supply |
| | Goods |
| | Services |

| | |
|------------------------|---------------------------------------|
| | Consideration |
| | |
| Charge of GST | Taxable Event |
| | - Forward Charge |
| | - Reverse Charge |
| | |
| Time of Supply | For Goods |
| | For Services |
| | |
| Value of Supply | Inclusions |
| | - Taxes, Cess other than GST |
| | - Ancillary Services |
| | - Amount paid by recipient |
| | Exclusions |
| | - Discount |
| | |
| ITC (Input Tax Credit) | Eligibility |
| | Conditions U/s. 16 & 17 |
| | Manner of utilisation as per rules |
| | Basic documents required to claim ITC |
| | Blocked Credits U/s. 17(5) |
| | |
| Documents | Tax Invoice |
| | Debit Note |
| | Credit Note |
| | |
| E-Way Bill | Definition |
| | Applicability |
| | Threshold |
| | Procedure |
| | Penalties & Time limits |
| | |
| Returns Filing | GSTR 1 |
| | GSTR 2A/2B |
| | GSTR 3B |
| | GSTR 9/9C |

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| Income Tax and TDS |
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| Chapter | Contents |
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| | |
| Introduction | Definitions |
| | income Tax Act, 1961 |
| | Financial Year, Assessment Year |
| | Income |
| | Person, Assessee, Assessment, Revenue receipt, Capital Receipt |
| | |
| Components of Tax | IT Slab rates |
| | Surcharge |
| | Education Cess |
| | Rebate U/s.87A |
| | |
| Types of Tax | Self Assessment Tax |
| | TDS |
| | - Introduction |
| | - TDS Rates |
| | - TDS Payment |
| | - TDS Return |
| | TCS |
| | Advance Tax |
| | Interest |
| | - Section 234A, 234B, 234C and 234F |
| | - Section 234C |
| | - Section 234F |
| | Penalty |
| | Refund |
| | |
| Heads of Income | 5 Heads of Income |
| | Salaries |
| | Income From House property |
| | Profits and Gains from Business/Profession |
| | - Definitions |
| | - Income and expenditure |
| | - Disallowed Expenditure |
| | - Depreciation |

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|------------------------|--------------------------------|
| | - Section 40A(2) |
| | - Section 40A(3) |
| | - Section 40B |
| | - Section 43B |
| | - Section 44AB |
| | - Section 44AD |
| | Capital Gains |
| | Other Sources |
| | |
| Chapter VIA Deductions | Section 80C |
| | Section 80D |
| | Section 80E |
| | Section 80G |
| | Section 80GG |
| | Section 80TTA |
| | |
| Computation of Income | Detailed computation including |
| | - income |
| | - Exemptions |
| | - Deductions |
| | - Tax |
| | |
| Due Dates | ITR Filing |
| | TDS Payment & Filing |
| | TCS Payment & Filing |
| | Advance Tax |
| | |
| Certificates | Form 16 |
| | Form 16A |
| | |
| Types of ITRs | Introduction |
| | Applicability |

Registrations and Licences

| Chapter | Topics |
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| | |
| Registrations | Firm Registration |
| | Company Incorporation |

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| | LLP Incorporation |
| | GST |
| | PF |
| | ESI |
| | PT |
| | MSME |
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| Licenses | Trade License, Labour License |
| | IEC, LUT, LEI |

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| Miscellaneous |
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| Chapter | Topic |
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| General Concepts | DSC, PAN, TAN, KYC, DIN, Minutes of meeting, Writing an email, using chatgpt |
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| IT Webiste | Navigating through IT website, downloading ITR acknowledgement and forms, 26AS, AIS, payment of challans |
| | |
| Banking Glossary | Types of Bank accounts, Types of transfers, Cash deposit and withdrawal, Loans, EMI, Bank statement |
| | |
| Invoice | Components of Invoice |
| | Create an Invoice in Excel, Word |
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| Tally | |

| Chapter | Topic |
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| Introduction | App download, how to create a company, home screen introduction |
| Gateway of Tally | Masters, Transactions, reports |
| Group | Creation, Alteration, Deletion |

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| Ledgers | Ledgers creation 3 methods, grouping, alteration of ledger, extracting a ledger |
| Accounting without Inventory | Passing JE using 5 Steps Approach |
| Accounting with Inventory | Unit Group & Item Creation, Passing JE using 5 Steps Approach |
| Accounting with TDS | TDS Ledger Creation , Automatic Tax Calculation In Voucher |
| Accounting with GST | GST Ledger Creation, JE Passing |
| Miscellaneous | Payroll Heads Creation, Cost Centre |
| | Reports Extraction |
| | Practical projects |

MS-Excel

| Chapter | Topics |
|-----------------------------------|-------------------------------|
| 1. Basics of Excel for Accounting | SUM, COUNT, ROUND... |
| 2. Conditional Formulas | IF, SUMIF... |
| 3. Lookup & Reference | VLOOKUP, XLOOKUP... |
| 4. Date & Time | GST deadlines, salary periods |
| 5. Text Cleanup | Bank narration, invoice info |
| 6. Data Validation & Cleanup | FILTER, SORT, UNIQUE... |
| 7. Finance Functions | EMI, Depreciation |
| 8. GST & TDS Automation | SUMPRODUCT, TAX logic |
| 9. MIS Reporting & Dashboard | Aggregations |
| 10. Reconciliation + Controls | Error checks, match |

Types of organisation

| Chapter | Topic |
|-----------------------|----------------------|
| Types of Organisation | Sole Proprietor, HUF |

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|--|---|
| | Partnership Firm, LLP |
| | Private Limited and Public Limited Company, OPC |
| | Society/Trust |

