

SYLLABUS: CERTIFICATE COURSE IN ACCOUNTING AND TAXATION

Total Teaching Hours: 30 hour

- Accounting as an information system.
- the users of financial accounting information and their needs.
- Qualitative characteristics of accounting information.
- Functions, advantages and limitations of accounting.
- Branches of accounting.
- . Bases of accounting; cash basis and accrual basis.
- The nature of financial accounting principles.
- Basic concepts and conventions:
 - entity, money measurement
 - going concern.
 - cost, realization.
 - accruals, periodicity.
 - consistency, prudence .
- Introduction of Income Tax.
- Computation of income from five heads.
 - Salary.
 - House property.
 - Business Profession.
 - Capital Gains.
 - Income from other Resources.
- Deductions from Gross Total Income .
- Set Off & Carry Forward of Losses.
- Penalties & Prosecution.
- Computation and E Filing of ITR Administration of income tax.
- income tax authorities.

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