

## Senior Accountant Course - Syllabus

### 1. Introduction to Tally Prime

- What is Tally Prime
- Features & uses
- Installation and Activation
- Gateway of Tally and Tally User Interface
- Company creation, selection, alteration, and deletion
- F11 (Features) & F12 (Configuration)
- Currency and Regional configurations

### 2. Company Creation & Basic Settings

- Creating a company
- Financial year & accounting period
- Enable GST, inventory, and taxation
- Ledger & voucher settings

### 3. Accounting Basics in Tally

- Golden rules of accounting
- Accounting rules and concepts
- Types of accounts
- Ledger creation
  - Capital
  - Expenses
  - Income
  - Assets
  - Liabilities
- Groups in Tally
- Accounting Vouchers in Tally
- Banking Reconciliation Statement (BRS)

### 4. Understanding Vouchers in Tally

- Contra Vouchers

- Payment Vouchers
- Receipt Vouchers
- Journal Vouchers
- Purchase Vouchers
- Sales Vouchers
- Creating, Altering, Deleting Vouchers
- Posting entries in vouchers with accounting principle & Concepts

## 5. Cost Centers & Cost Categories

- Understanding Cost Centers and Cost Categories
- Creating cost Centers
- Creating Cost Categories
- Allocating expenses
- Simple cost analysis
- Cost Centers Reports

## 6. Reports in Tally

- Trial Balance
- Profit & Loss Account
- Balance Sheet
- Cash Flow Statement
- Fund Flow Statement
- Tally Report Model – Drill down reports
- Day Book and Bank book
- Purchase and Sales Register
- Outstanding Reports
- Ratio Analysis
- Dashboard

## 7. Backup & Restore

- Company backup
- Restore data
- Data security basics

## Inventory Management

### 8. Inventory Master

- Understanding Inventory in Tally
- Integrating Accounts and Inventory
- Stock Groups
- Stock Categories
- Stock Items
- Units of Measure
- Price Lists
- Godowns / Locations
- Opening stock entry

### 9. Inventory Vouchers

- Purchase Order
- Receipt Note
- Rejection Out
- Purchase Voucher
- Sales Order
- Delivery Note
- Rejection In
- Sales Voucher
- Credit Note and Debit Note
- Stock Journal / Manufacturing Journal
- Bill of Materials
- Physical Stock

### 10. Inventory Reports

- Stock Summary
- Godown/Location Summary
- Stock Ageing Analysis
- Movement Analysis

- Stock Query
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## **Goods and Services Act (GST)**

### **11. GST Basics**

- What is GST
- Types of GST
  - CGST
  - SGST
  - IGST
- GST registration types
- When GST Mandatory
- Tax Invoice / Credit Note / Debit Note
- GST rates (5%, 12%, 18%, 28%)
- HSN & SAC codes

### **12. GST Configuration in Tally Prime**

- Enable GST in company
- GST details setup
- Tax ledgers Creation
- Setting GST rates for stock items in Company level, Group Level and Inventory Level

### **13. GST Transactions**

- Supply under GST
- Local GST purchase & sales
- Interstate GST purchase & sales
- GST on services
- Input Tax Credit (ITC)
- ITC Reversal
- Reverse Charge Mechanism
- Printing GST Invoices

## 14. GST Returns

- Understanding GST Returns Filing and due dates
- GSTR-1
- GSTR-3B
- GSTR-2B
- GSTR-9
- GSTR-9C
- Invoice Management System (IMS)
- Viewing GST reports in Tally
- GST liability & ITC reports

## 15. E-Invoice

- Meaning of E-Invoice
- Difference between Normal Invoice and E-Invoice
- Who must generate E-Invoice
- When E-Invoice Mandatory
- Invoice Reference Number (IRN)
- Invoice Registration Portal (IRP)
- Auto population in GSTR1

## 16. E-Way Bill

- Meaning of E-Way Bill
- Supplier / Recipient / Transporter
- When E-Way Bill Mandatory
- E-Way Bill Structure
- Validity of E-Way Bill
- Updating and cancellation of E-way Bill

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## Payroll Management

### 17. Introduction to Payroll Management

- Meaning and objectives of payroll

- Importance of payroll in organizations
- Payroll process flow
- Role of HR & Accounts in payroll
- Payroll policies
- Terminologies used in Payroll Management

## 18. Salary Structure & Components

- Basic Salary
- Dearness Allowance (DA)
- House Rent Allowance (HRA)
- Conveyance Allowance
- Special Allowance
- Bonus & Incentives
- Gross Salary vs Net Salary
- Cost to Company (CTC) concept

## 19. Statutory Compliance

- Provident Fund (PF)
- Employee State Insurance (ESI)
- Professional Tax (PT)
- Income Tax & TDS calculation
- Gratuity Act

## 20. Payroll Calculation & Deductions

- Attendance & Leave management
- Overtime calculation
- Loan & Advance adjustments
- Salary revision & arrears
- Payslip preparation

## 21. Practical Payroll process in Tally

- Employee Category & Employee Creation
- Enabling payroll in Tally Prime
- Payheads

- Defining Salary
  - Payroll reports generation
  - Monthly payroll processing
  - Statutory return filing
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## Income Tax

### 22. Basics of Income Tax

- Meaning of Income
- Assessment Year & Previous Year
- Person, Assessee
- Residential Status
- Scope of Total Income

### 23. Heads of Income

- ◆ Income from Salary
  - Allowances (taxable & exempt)
  - Perquisites
  - Deductions from salary
  - Pension
- ◆ Income from House Property
  - Annual Value
  - Self-occupied vs Let-out property
  - Deductions (Standard deduction, Interest on loan)
- ◆ Profits & Gains from Business or Profession
  - Allowable & disallowable expenses
  - Depreciation
  - Presumptive taxation
  - Books of accounts
- ◆ Capital Gains
  - Short-term & Long-term capital gains

- Cost Inflation Index
- Exemptions (like reinvestment benefits)

#### ◆ Income from Other Sources

- Interest income
- Dividend
- Gifts
- Lottery winnings

#### 24. Clubbing of Income

- Income of spouse
- Minor child income
- Transfer of income without transfer of asset

#### 25. Set-off & Carry Forward of Losses

- Intra-head adjustment
- Inter-head adjustment
- Carry forward rules

#### 26. Deductions from Gross Total Income

- Section 80C
- 80D
- 80G
- Other Chapter VI-A deductions

#### 27. Computation of Total Income & Tax Liability

- Tax slabs
- Rebate
- Surcharge
- Health & Education cess
- Old vs New Tax Regime

#### 29. TDS & Advance Tax

- Tax Deducted at Source (TDS)
- Tax Collection at Source (TCS)
- Advance tax provisions

- Interest for default

### **30. Filing of Return & Assessment**

- Types of returns
- Due dates
- Self-assessment
- Scrutiny assessment

### **31. Penalties & Prosecution**

- Late filing penalty
  - Concealment of income
  - Interest provisions
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