



**DON BOSCO ARTS & SCIENCE COLLEGE**

Angadikadavu P.O, Kannur Dt., Kerala - 670706

Web : [www.donbosco.ac.in](http://www.donbosco.ac.in), E-mail: [dbascoffice@gmail.com](mailto:dbascoffice@gmail.com)

Ph: 0490 - 2426014, 2426557 Mob: 09961200787

# Sales Tax Practitioner Course

2016-17

B Com Computer Application



**spac**

School For Practical Accounting Course  
Near Lisie Hospital, Kaloor, Ernakulam - 682017  
(A unit of Swathy Service Society) Reg. No Q61/88, Govt. of Kerala  
Ph: 0484 2404102, 8281422102, 8281423102, 8281424102



# **SALES TAX PRACTITIONER COURSE (STPC)**

## **SYLLABUS**

**Total Hrs - 100**

**Total Fee Rs. 6000/-**

**(Fully Computerized by using MS Office (MS-Word & Excel) and Tally)**

### **1 Introduction:**

A. BUSINESS

B. ACCOUNTANCY-BASIC AWARENESS

Book-Keeping-Accounting-Accountancy-Accounting Concepts: Business Entity  
Concept-Dual Aspect Concept-Going Concern Concept-Money Measurement  
Concept-Double Entry Principle-Debit Aspect-Credit Aspect-Business  
Transaction-Cash Transaction-credit transaction-Assets-Liabilities-Capital-  
Income-expenses-Profit-Loss-Rules for Debit and Credit.

Journal-Journal Entry-Journalising-Narration.

Ledger-Posting-Account Balance-Balancing.

Preparation of Trial Balance.

Sub-divisions of Journal-Cash Book-Purchases Day Book-Sales day Book-  
purchases Returns Book-Sales Returns Book-Bills/Cheque Receivable Book-  
Bills / Cheque Payable Book-Journal proper-Debit Note-Credit note.

Final Accounts.

Adjustments: Outstanding-Prepaid-Depreciation-Bad Debts-Provision  
for bad and doubtful debts-Reserve for discount on debtors etc...

## **C.PRACTICAL ACCOUNTING.**

- 1.Simple Problem without Tax (With Demo File)
- 2.Simple Problem with Tax (With Demo File)
- 3.Accounts of Trading Concern –Account Finalisation.

Based On Tribunal and High Court Judgements

### **Practical Work with Demo File**

Preparation of Sale Bill, Voucher, Receipt etc

- a) Purchase Invoice File,
- b) Sale Bill File,
- c) Voucher File,
- d) Receipts File,
- e) Bank Statement File.

Preparation of Day Book, Ledger, Trial balance, and Final Accounts,

Computation of Stock- Adjustments: Outstanding-Prepaid-Depreciation-Bad Debts-Provision for bad and doubtful debts-Reserve for discount on debtors

Monthly and Annual VAT Returns in Excel Sheet and *Tally*.

4.Audit Work with Finalisation (Excel & Tally)

5. Bank Overdraft- Project Report and Projected Final Accounts
6. Non-Trading Concerns- Hospital Account
7. Manufacturing Concerns - Accounts of Textiles
8. Preparation of Bank Reconciliation Statement.-Accounting Errors
9. K VAT : General awareness of Value Added Tax-Input Tax-Out put  
Tax-Set Off-Special Rebate-Purchase Tax U/S 6(2)-Turn Over-  
Registrable Minimum Turnover-Refund of Tax-Registration Procedure-  
Preparation of filing of VAT Return.
10. KGST
11. CST: CST Registration-Interstate transactions –  
Forms: C Form-E1 Form-E2 Form-F Form-H Form
12. Income Tax - General Awareness-TDS
13. ESI, PF (Preparation of Salary Slip , Salary Statement etc...)
14. Service Tax
15. e-filing-Online
16. Revision – Exam point of view
17. Examination

\*\*\*\*\*