



FOUNDATION COURSE SYLLABUS

COURSE DURATION: 6 Months

COURSE FEE: ~~27,000/-~~ 17,500/- (For offline Class)

VL SHIKSHA SANSTHAN PVT LTD

Delhi (Shakarpur) Branch:

U 112, B Vikas Marg, Laxmi Nagar Metro Station
Gate no. 4, Shakarpur, Delhi 110092

Ghaziabad (Vaishali) Branch :

572, First floor, Sector - 4, Vaishali,
Ghaziabad (UP) Pin code - 201019

Agra Branch :

102 (First Floor) Bhawna Super Bazar Sec 9 AV Colony
Near Kargil Petrol Pump Opp PNB Sikandra, Agra 282007



www.jobshiksha.in



+91 7906524519, +91 8218995841, 42,443

011-43053800, +91 7210032621



CA CMA Sanjay Aggarwal

 **+91 9811374374**

CO FOUNDER

Meet The Founder

CA CMA Sanjay Aggarwal Sir is Co Founder of Job Shiksha. CA Sanjay Aggarwal Sir is a highly respected name in the world of Chartered Accountancy education since 1998, he is also an Associate Member of the

Institute of Cost and Works Accountants of India (ICWAI). With more than two decades of experience, he has become a guiding force for thousands of CA aspirants across the country.

Specializing in CA Final SCMPE (Strategic Cost Management & Performance Evaluation), he is renowned for his conceptual clarity, practical approach, and student-friendly teaching style. His remarkable performance in the subject has been recognized with a prestigious medal from the Northern India Regional Council (NIRC).

Beyond teaching, Sanjay Aggarwal Sir has also conducted cost audits in leading MNCs, giving him immense practical exposure which he effectively integrates into his classes. He is the author of popular books on Costing, widely used by students preparing for professional courses. His contributions extend further as a Visiting Faculty of ICAI, where he has shared his knowledge with aspiring professionals on multiple platforms.

From 2000 to 2020, he was regarded as the market leader in Costing, setting benchmarks in the field of CA education. His ability to simplify complex concepts and link them with real-life applications continues to make him one of the most sought-after mentors for CA Final students.

Today, CA Sanjay Aggarwal Sir stands as an inspiration, shaping careers, instilling confidence, and nurturing the next generation of Chartered Accountants with dedication and excellence.



JOB SHIKSHA

FOUNDATION COURSE



1 Accounting

2 GST

3 Income tax

4 Understanding
of Other
Registrations,
Compliance,
and Essential
Operations

1 ACCOUNTING

Duration : 30 Hours

Module 1:

- Introduction to Accounting
- Definition, purpose, and scope of accounting
- Users of accounting information
- Ethics in accounting

Module 2:

- Basic Accounting Concepts & Principles
- Business entity concept
- Going concern
- Accrual vs. cash basis
- Matching and prudence concepts
- Accounting equation: $\text{Assets} = \text{Liabilities} + \text{Equity}$

Module 3:

- The Double-Entry System
- Debits and credits
- Chart of accounts
- introduction to T-accounts

Module 4:

- Recording Transactions
- Source documents (invoices, receipts, vouchers)
- Journal entries
- Ledger posting
- Trial balance: purpose and preparation

Module 5:

- Adjusting Entries
- Accruals and prepayments
- Depreciation basics
- Bad debts and provisions
- Inventory adjustments (if applicable)

Module 6:

(Financial Statements – Part I)

- Structure of the Income Statement (Profit & Loss)
- Revenue, cost of goods sold (COGS), gross profit, operating expenses
- Net profit and retained earnings

Module 7:

(Financial Statements – Part I)

- Structure of the Balance Sheet (Statement of Financial Position)
- Current vs. non-current assets/liabilities
- Equity section
- Introduction to cash flow statement (optional)

Module 8:

- Finalizing Accounts
- Correcting errors
- Bank reconciliation (basic)
- Trial balance adjustments
- Preparation of final accounts from a trial balance
- Optional/Additional Topics (Modules 9–10 if time allows):
- Introduction to accounting software (e.g., QuickBooks, Tally, Xero)
- Petty cash and cash book
- Inventory valuation methods (FIFO, LIFO, AVCO)

2 GST

Duration : 50 hours

Module 1:

- Introduction to GST
- History of Indirect Taxes in India
- Need for GST
- GST Constitutional Amendment (ARTICLE 246A)
- Types of GST: CGST, SGST, IGST, UTGST
- Key Definitions: Supply, Goods, Services, Business, Taxable Person, GSTIN

Module 2:

- GST Structure & Framework
- Dual GST Model (Centre & State)
- Taxable Event: Supply
- Meaning & Scope of Supply (Section 7 of CGST Act)
- Composite & Mixed Supplies
- Levy and Collection of GST (Section 9)

Module 3:

- Registration under GST
- Threshold Limits for Registration
- Persons Required to Register Compulsorily
- Voluntary Registration
- Procedure for Registration (GST REG-01 to REG-06)
- Amendments, Cancellation & Revocation

Module 4:

- Input Tax Credit (ITC)
- Eligibility & Conditions for Taking ITC
- Blocked Credits
- Apportionment of Credit
- ITC Reversal
- Cross Utilization of CGST, SGST, IGST
- Reverse Charge Mechanism (RCM)

Module 5:

- Tax Invoice, Debit & Credit Notes
- Tax Invoice Rules
- Time Limit for Issuing Invoices
- Contents of Invoice
- Debit and Credit Notes: Format and Use
- E-Invoicing Basics

Module 6:

- GST Returns Filing
Types of Returns: GSTR-1, GSTR-3B,
GSTR-4, GSTR-9 etc.
- Due Dates and Penalties
- Annual Returns and Reconciliation
- Online Filing Process (GST Portal Overview)

2 GST

Duration : 50 hours

Module 7 : **(Time, Place & Value of Supply)**

- Time of Supply for Goods and Services
- Place of Supply: Intra-State vs Inter-State
- Value of Supply: Section 15, Valuation Rules
- Discounts and Transaction Value

Module 8 :

- Payment of Tax & Refunds
Modes of Payment
- (Challan, Electronic Ledgers)
- Interest and Late Fees

Module 9 : **(Special Provisions)**

- Composition Scheme
- Job Work
- E-Way Bills
- TDS and TCS under GST
- Sector-Specific Provisions
(E-commerce, Real Estate)

Module 10 :

- Practical Training
- Hands-on Filing on GST Portal
- GST Calculation Examples
- Case Studies & Scenarios



3 INCOME TAX

Duration : 45 Hours

Module 1 : (Introduction to Income Tax)

- History & evolution of Income Tax in India
- Basic concepts and definitions under the Income Tax Act, 1961:
 - Assessee
 - Assessment Year
 - Previous Year
 - Person
 - Income
 - Total Income
- Residential Status and its impact on taxation
- Scope of Total Income (Indian & Foreign Income)
- Rate of Tax

Module 2 : (Heads of Income)

- Income from Salary
 - Components of salary
 - Allowances, Perquisites
 - Deductions from salary
- Income from House Property
 - Self-occupied vs Let-out property
 - Calculation of Net Annual Value
- Profits and Gains of Business or Profession (PGBP)
- Basic concepts (No complex deductions or presumptive schemes at this level)
- Capital Gains
 - Types: Short-term and Long-term
- Basic exemptions
- Income from Other Sources
 - Interest, dividends, gifts, winnings from lotteries

Module 3 :

- Deductions from Gross Total Income
- Section 80C – LIC, PPF, ELSS, etc.
- Section 80D – Medical insurance
- Section 80G – Donations
- Section 80TTA – Savings interest
- Section 80U – Deduction for persons with disability

Module 4 :

- Computation of Total Income & Tax Liability
- Step-by-step computation of GTI and Total Income
- Rebate u/s 87A
- Tax slabs for Individuals (Old and New regime overview)
- Tax calculation for individuals (basic level)

Module 5 :

- Filing of Return of Income
- PAN, Aadhaar, e-filing basics
- Types of ITR forms (only overview: ITR-1 and ITR-2)
- Due dates and consequences of late filing
- Introduction to Form 16 & TDS

UNDERSTANDING OF OTHER REGISTRATIONS, COMPLIANCE, AND ESSENTIAL OPERATIONS

(Duration : 30 Hours)

- **Digital Signature Certificate(DSC)**
- **Registration for Shops and Establishment**
- **MSME Udyam Registration**
- **Food Safety and Standards Authority of India (FSSAI) - Food Safety**
- **Compliance System(FoS CoS)**
- **EPF & ESI Registration**
- **EPF & ESI: Monthly Compliances**
- **Payroll Management**
- **Record management**
- **Creation of account on MCA portal**
- **About Incorporation of Private Limited Company**
- **About Incorporation of an LLP**
- **Brief about ROC filings**