



**DEPARTMENT OF DISTANCE & CONTINUING EDUCATION,
SCHOOL OF OPEN LEARNING,
CAMPUS OF OPEN LEARNING, UNIVERSITY OF DELHI**

**Certificate Course in Account Assistant On The Job
Training(OJT) Course
Structure Of Lesson Plan**

Course Structure: It is 150 Hours (BSC/Q8101) Course and the following topics will be covered in it:

Topic	Sub-Topic
Accounting tools	Accounting Basics Introduction and basic concepts Recording of transaction
	Banking How to do banking Loans, interest and EMI Reconciliation of bank Statement
	Preparation of Financial Statements Trading, Profit and Loss Account Balance Sheet Cashflow Statement
Employee Provident Fund	EPF How to register Establishment in EPFO How to update Establishment Details How to update Key management Details How to update employment and Employee details How to update branch/Division
Employee State Insurance	ESI How to register Establishment in ESI How to update Establishment Details How to update Key management Details How to update employment and Employee details How to update branch/Division
Income Tax	How to take E-PAN
	How to register PAN in income tax portal

	<p>How to File Income Tax return (ITR-1)</p> <p>Gross Salary, Allowances and perquisites</p> <p>Allowances which are exempted from salary</p> <p>Income from House property</p> <p>Income from other sources</p> <p>Deductions from gross total income</p> <p>Calculation of Tax, interest and penalty</p>
TCS & TDS	<p>Tax Deducted at Source & Tax Collected at Source</p> <p>Applicability of TDS & TCS</p> <p>How to calculate TDS & TCS</p> <p>Due dates and Remittance of TDS & TCS</p> <p>Filing of TDS & TCS returns</p>