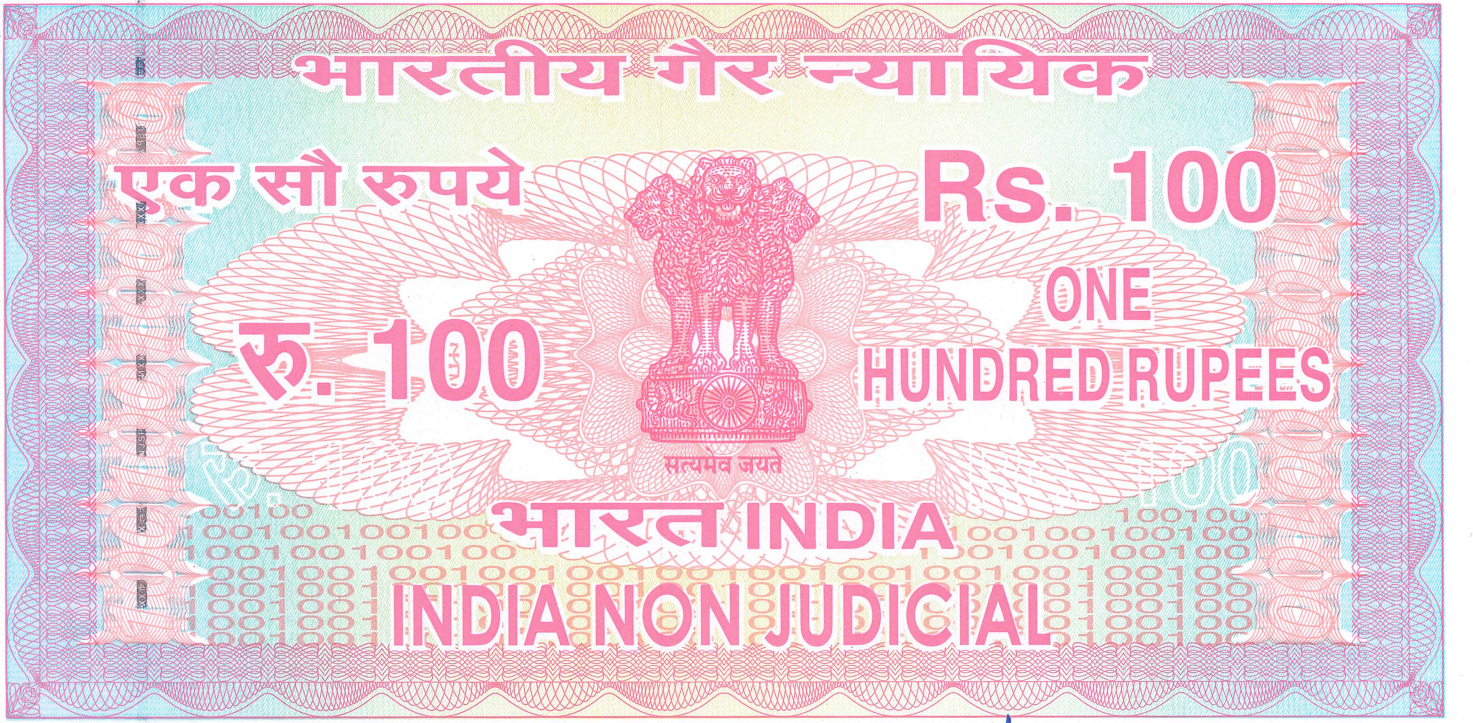




தமிழ்நாடு தமில்நாடு TAMILNADU

11.08.2026 Dr.N.G.P Arts and Science College
Coimbatore

N. GOPALAKRISHNAN
STAMP VENDER
SATHY MAIN ROAD, SARAVANAMPATTY
COIMBATORE - 641 035.
Ref. No: 12096/B1/2010-12

FM 712211



MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (hereinafter referred as "MOU") is made on 14.08.2026 Coimbatore, Tamil Nadu, India.

By and Between

The Dr. N.G.P. Arts and Science College (DrNGPASC), Dr .N.G.P. Nagar, Kalapatti Road, Coimbatore-641 048, represented by Principal Prof. Dr.S.Saravanan (hereinafter referred to as "First Party", the institution which expression, unless excluded by or repugnant to the subject or context shall include its successors-in-office, administrators and assigns)

And

SRIKARA Training and Placement Academy is a professional body dedicated to enhancing the skill, focus on practical training, real-time projects and hands-on experience that prepare students to confidently face career challenges. Every program is designed to ensure students not only learn but also apply their knowledge in real-world scenarios.

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SRIKARA Academy, it is situated at 2nd Floor, MM Towers, 1083, 3rd St, Cross Cut Road, Gandhipuram, Coimbatore, Tamil Nadu 641012, represented by its authorized representative Proprietor C. Muthukumar hereinafter referred to as **“Second Party”**, the institution which expression, unless excluded by or repugnant to the subject or context shall include its successors-in-office, administrators and assigns.

First Party and Second Party shall be hereinafter collectively referred to as **“Parties”** and individually as a **“Party”**.

The first party, i.e. Dr. NGP Research and Educational Trust is a duly constituted Trust with the objects amongst others of establishing schools, colleges and other institutions for imparting education in several disciplines. It has established **Dr. N.G.P. Arts and Science College (Dr. NGPASC)** a co-educational self-financing autonomous institution, affiliated to Bharathiar University, Coimbatore, Tamil Nadu. The College began its educational journey with 4 Under Graduate programmes, now it is emerging as one of the top self-financing colleges in Tamil Nadu.

The second party, i.e., SRIKARA TRAINING AND PLACEMENT ACADEMY situated @ 2nd Floor, MM Towers, Srikara Academy, 1083, 3rd St, Cross Cut Road, Gandhipuram, Coimbatore, is a professional body dedicated to enhancing the skills, knowledge, and professional development to transform beginners into confident professionals ready to step into their dream companies.

WHEREAS:

The **SRIKARA TRAINING AND PLACEMENT ACADEMY** has agreed

- A. To design and deliver structured Core, technical and skill-based training to the students of the Institution under the program

“Master in Accounting, Finance & Taxation (AI-Powered)”, comprising a total of **205 hours** of training to be conducted over **four (4) semesters** spanning **two academic (2) years**, with an average of **approximately 52 hours per semester**, aimed at enhancing students’ employability and industry readiness.

- B. The total duration of the program shall be **367 hours**, comprising:

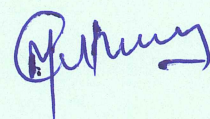
205 hours of Offline Training (including 40 hours of AI Module)

60 hours of Online Training (Recap, Projects, Internship)

102 hours of Complimentary Certification Courses

- C. To extend support in facilitating internship opportunities for students through industry networks and associated organizations. It is expressly clarified that such support is provided on a **best-effort basis**.





- D. To provide placement assistance and career development support, including resume building, interview preparation, and job guidance. Such assistance shall be rendered on a best-effort basis, and shall not be construed as a guarantee of employment.
- E. To organize workshops, seminars, and guest lectures to expose students to practical aspects of accounting, taxation, finance, and emerging technologies including AI.
- F. The Academy shall provide students with access to learning content through its Learning Management System (LMS) for a period of three (3) years from the date of enrollment. Access shall be limited to enrolled students, non-transferable, and subject to the Academy's usage policies. The Academy reserves the right to update, modify, or restrict content access as required.
- G. To establish a long-term partnership aimed at driving innovation and excellence in commerce education and professional practice.

Towards this, the Parties hereby agree to enter into this Agreement to record their understanding in offering the above Skill Training Program under the terms and conditions set out in this MoU.

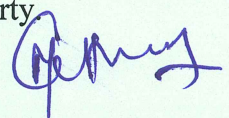
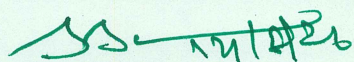
NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES SET FORTH IN THIS MOU, THE PARTIES HERETO AGREE AS FOLLOWS:

1. SCOPE OF THIS AGREEMENT

- 1.1 First Party and Second Party co-operation will facilitate effective utilization of the intellectual capabilities of the faculty of Second Party in providing Skill Training Workshop through offline and online mode as decided by the parties and believe that close co-operation between the two would be of major benefit to the student community to enhance their skills and knowledge.
- 1.2 **Curriculum Design:** Second Party will give valuable inputs as per the schedule allotted by the First Party in teaching methodology and suitably customize the curriculum.
- 1.3 **Coaching Classes:** Second Party will coach the students through qualified Trainers.
- 1.4 **Tests:** A test or evaluation will be conducted at the end of the training program to assess the knowledge and skills acquired by the participants. Participation certificates shall be issued by the SRIKARA upon successful completion of the program.

INTELLECTUAL PROPERTY:

Nothing contained in this MoU shall, by express grant, implication, Estoppel or otherwise, create in either Party any right, title, interest or license in or to the intellectual property (including but not limited to know-how, inventions, patents, copy rights and designs) of the other Party



VALIDITY:

This agreement is valid for a period of 2 Two years from the date of signing of this agreement by both the parties and shall automatically renew for successive two-year terms unless terminated by either party upon at least **60 days'** written notice prior to the end of the then-current term. Either party can terminate this agreement in written communication by providing **60-days** notice period. During the notice period it is agreed that both the parties will work towards a smooth transition, clear any pending deliveries for that particular period, clear pending dues if any.

In witness whereof, Srikara Training and Placement Academy and College have caused this agreement to be executed by their duly Authorised representatives.

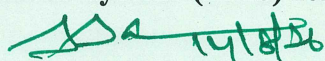
SERVICES:

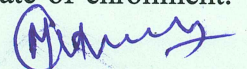
We share the common vision of empowering the students by imparting skill sets and increasing their employability.

To achieve our common goal, Dr.N.G.P. Arts and Science College and **SRIKARA TRAINING AND PLACEMENT ACADEMY** would collaborate on the following framework to execute the students' skill training.

Roles of SRIKARA TRAINING AND PLACEMENT ACADEMY

1. To **design and deliver technical and skill-based training programs** tailored to the needs of commerce graduates.
2. To provide **practical exposure through case studies, simulations, and industry-oriented training**, as part of the program.
3. To offer **career guidance and counselling services** to help students understand potential career paths.
4. To **organize seminars, workshops, and guest lectures** conducted by industry professionals and trainers.
5. To provide **awareness and guidance regarding internship and job opportunities**, wherever applicable.
6. The Academy may, at its discretion, **share information about internship or job openings** with students; however, **no internship opportunities are guaranteed**.
7. Students who successfully complete the training and meet the assessment criteria may be **guided or referred for interviews**, wherever opportunities are available.
8. The Academy shall make **reasonable efforts to support students in career opportunities**; however, **placement is not guaranteed** and depends on individual performance, skills, and market conditions.
9. To provide **learning resources**, including reference materials and case studies, to enhance knowledge and skills.
10. To **collect feedback periodically** to improve training quality and effectiveness.
11. The Academy shall provide students with **access to learning content through its Learning Management System (LMS)** for a period of **three (3) years** from the date of enrollment.





Access shall be **limited to enrolled students**, non-transferable, and subject to the Academy's usage policies. The Academy reserves the right to **update, modify, or restrict content access** as required.

Roles of Dr. N.G.P. Arts and Science College

1. To **identify and nominate eligible students** for participation in the training programs under this MoU.
2. The college shall facilitate participation of **approximately 800 students (the numbers may vary)**. Batch formation, scheduling, and execution shall be **planned mutually** to ensure effective delivery of the program.
3. To **provide necessary infrastructure and support**, including classrooms, computer labs, and basic facilities, for conducting training sessions, workshops, and seminars.
4. The college shall be responsible for **procuring, installing, and maintaining required software**, including **Tally Prime**, for training purposes.
5. The college shall ensure that all required software is **properly licensed, installed, and functional** prior to the commencement of training.
6. To **facilitate coordination between students and the Academy**, including communication, scheduling, and operational support.
7. To **designate a coordinator** to liaise with the Academy for smooth execution of the program.
8. The **training schedule, batch structure, and mode of delivery (online/offline/hybrid)** shall be **mutually agreed upon** by both parties.
9. The training sessions shall be conducted at the **college premises**.
10. To **promote the program among students** and encourage active participation.
11. The college shall **extend administrative and operational support** for the smooth implementation of the program.

PAYMENT TERMS

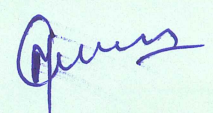
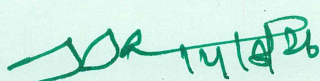
1. The College agrees to pay a fee of **₹5,250 (Rupees Five Thousand Two Hundred and Fifty only) per student** for the complete program duration of **two (2) years / four (4) semesters**.
2. The total payable amount shall be calculated based on the **actual number of students enrolled** in the program. *(The expected student strength is approximately 800, which may vary.)*
3. The total fee shall be paid in **five (5) equal instalments**, as follows:

a. First Instalment (Advance):

The first **equal instalment** shall be paid prior to the commencement of the program.

b. Subsequent Instalments:

The remaining **four (4) equal instalments** shall be paid at the end of each semester, upon submission of **training reports / attendance / performance summaries** by the Academy.



4. Each instalment shall be **equal in value**, calculated based on the total number of enrolled students.
5. The College shall deduct **Tax Deducted at Source (TDS)** as per applicable provisions of the Income Tax Act.
6. The deducted TDS shall be **deposited with the appropriate government authorities**, and the Institution shall provide **TDS certificates (Form 16A)** for the same.
7. The Academy / Individual shall receive the **net payment after deduction of applicable TDS**.
8. Any additional services beyond the agreed scope shall be **charged separately**, subject to mutual agreement.
9. All payments shall be made through **bank transfer or cheque** to the designated account.

Course Content

SEMESTER I TOTAL HOURS – 45 HOURS

Tally Prime Foundation Module 1 – 30

Sub Topics & Course Content
Introduction to TallyPrime Installation Configuration
Concepts : Accounting, Finance, Accounting Cycle
Introduction to TallyPrime
TallyPrime encompasses the salient features
How to download and install TallyPrime
Types of Licenses in TallyPrime
Activation of New License
Reactivation of New License
Use License from Network in a Multiuser Environment
Working TallyPrime in Educational Mode
Understanding F11 Features SetUp, F12 Configure, Alter Company details, Shut the Company
Company Creation, Master's Creation
To Create Company and Setting up Company Features in TallyPrime
Steps to create a new Company
Navigation from Anywhere to Anywhere in TallyPrime
Top Menu Right Buttons Keyboard shortcut keys in TallyPrime Go To
Switch To Features Group Company Creation
Masters Creation
Group Creation, Ledger Creation, Pre-defined Ledgers, Pre-defined Groups, Pre-defined Vouchertypes
Understanding Transaction of Trading Account
Classification of Accounts Traditional Approach (also known as the Golden Accounting Rule)
How integrates in TallyPrime
Transaction Explanation under Section 7 Scope of Supply
Introduction Recording Accounting Transactions
Recording Transaction in TallyPrime
Recording Accounting Vouchers
Transactions & Its Types
Double Entry Method
Single Entry Method in Money Involved Transactions.
As Voucher, Accounting Transactions, Itemwise Invoice Modes in Goods Involved Transactions Change Mode

JSE tutor

Amir

Cash & Credit Transaction
Accounting Transaction Voucher - Cash Involved / Goods Involved
Credit Transaction - Explanation of INVOICE details using party details Sundry Creditor / Sundry Debtors IMPORTANT POINTS TO BE NOTED WHILE INVOICING
Contra Voucher, BANK to CASH Transaction, CASH to BANK Transaction and its Modes
Payment Voucher, Payment to Sundry Creditors & Expenses made, its Modes
Receipt Voucher, Payment Received from Sundry Debtors and its Modes
Purchase Voucher,
Purchase Transaction and its Modes
Sales Voucher,
Sales Transaction and its Modes
Chart of Accounts
Pre-defined Ledgers, Pre-defined Groups, Pre-defined Voucher Types
Grouping
Ledger Grouping Asset Grouping Liability Grouping
Primary Groups & Sub-Groups
Balance Sheet Primary Groups Profit & Loss Sheet Groups listing in Detail.
Chart of Accounts View, Multi Ledger / Create & Alter / Credit Period.
Recording and Maintaining of Vouchers
Understanding Vouchers and its Types for a complete Trading Cycle
Concept of Dual Entry,
Contra Voucher Creation Double entry & Single Entry
Receipt Voucher Creation Double entry & Single Entry
Payment Voucher Creation Double entry & Single Entry
Journal Voucher Creation Double entry only
Purchase Voucher Creation As Voucher, Accounting Invoice Item Invoice
Debit Note Voucher Creation As Voucher, Accounting Invoice Item Invoice
Sales Voucher Creation As Voucher, Accounting Invoice Item Invoice
Credit Note Voucher Creation, As Voucher, Accounting Invoice Item Invoice
An overview of Trial Balance, Profit & Loss, Balance Sheet.
Finalisation of ledger balances
Inventory Management / Movement
Inventory Management & Storage and Classification of Inventory
Stock Keeping Units, Creation / Altering of Standard units Creation / Altering of Non-Standard units, Simple Unit Type & Compound Unit Type
Mapping of Non-Standard units to Standard Units. An overview of UQC Unit Quantity Code applied in GST items.
Creation /Altering Stock Group
Creation /Altering Stock Item
Creation /Altering Stock Category
Creation /Altering Godown and its Types in detail
Inventory Transactions in Tally Prime
Banking Cheque Printing, Generate BRS
Enablement of Banking Configuration in Tally Prime
Banking Payment, Configure and Cheque Printing in Tally Prime
Generating and Printing Payment advice in Tally Prime
Understand Bank Statement, Bank Reconciliation Statement BRS.
Data Security, Moving to Next Financial Year
Introduction TallyPrime Security Features
Activation of security control
Creation of security control, creation of users and passwords of company
Accessing the company with the data operator user account & Change user feature in TallyPrime
Activation of TallyVault for HIGH security
Changing the current period and continue voucher entry in the same company data

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Company data handling through export and import of data

Tally Prime Specialization Module 2 – 12 Hours

Financial Reports & MIS Reports overview
Introduction
Generating Financial Statement and MIS Reports
Generating Final Accounts Reports in TallyPrime
Trail Balance
Profit and Loss Account
Balance Sheet
Cash Flow and Funds Flow
Receipt Payments
Owner's View Dashboard a Quick review
Generating MIS (Management Information system) Reports
Stock Summary
Daybook
Cash and Bank Books
Purchase Register
Sales Register
Journal Register
Accounting with Bill-Wise Statement Confirmation of Accounts / Reminder
Maintain and activate bill-wise entry in TallyPrime
Usage of Bill-wise entry in the purchase, sales, payment and receipt Voucher
Purchase / Sales Entry with Method of Adjustments
Payment / Receipt Entry with Reference Method of Adjustment
Credit period allocation and Over-due Days Report by Days & Value
Outstanding Report.
Accounts payable & Receivable Outstanding Partial / Full Payment
Explanation about Accounts Receivable and Payable
Manage outstanding by keeping track of receivable and payables
Split the single sales bill into multiple bills
Advance Payment Entry & Reference
Outstanding Accounts Payable & Receivable Ledgerwise / Group Wise
Cost Centre / Profit Centre
Create and Maintain the cost centre in TallyPrime
Create and maintain the cost categories in TallyPrime
View reports relating to cost centres and cost categories
Create and maintain cost centres class
Generate reports related to cost centre and categories

AI in Accounts – 3 Hours

Introduction to AI in Accounting & the Tally Ecosystem
Evolution of accounting: from manual ledgers to AI-powered platforms
Key AI concepts for finance professionals: ML, NLP, OCR, Generative AI, and LLMs
Smart Voucher Entry
AI Based Vendor bill Processing
Duplicate Entry Detection

Hours	Online Session 20 hours FREE sessions
5	Recap
10	Project / Case Studies / Assignment
5	Tools & AI integrations
AI In Accounts	Overview of TallyPrime 7.0 and its AI-integrated architecture
	AI vs. traditional automation — rule-based vs. learning-based systems

Dr. M. H. S.

Dr. M. H. S.

Tally Prime + Chat GPT + OCR tools + Excel AI + Power BI	Regulatory and ethical considerations: data privacy, accuracy, and compliance
	How AI is reshaping the role of accountants, CAs, and finance teams
	OCR and intelligent document processing: reading PDFs, scanned bills, and images

SEMESTER II
TOTAL HOURS – 45 HOURS
Tally Specialization Module 02– 18 Hours

Sub Topics & Course Content
Re-Cap Foundation Tally & Reports
An Overall Review of TallyPrime Foundation Concepts
Financial Statements
MIS Reports
Storage of Inventory, Movement, Stock Summary Valuation
Inventory Masters in Tally
Creation of Stock, Godown Wise, Stock Group Wise
Types of Movement FIFO, FILO, Average Method Valuation
Godown Transfer Journal
Manufacturing Bill of Materials
Manufacturing Journal
Batch wise Details, Multiple Price Level
Maintain Batch wise details
Purchase and Sales the goods using batch wise features and view
Batch wise report
Maintaining Price level and Price List
Revise the price list for the different price levels
Purchase Order Process -Introduction
Maintaining complete Purchase Order processing
Creation of Purchase Order, GRN - Receipt Note, Rejection Out, Purchase Invoice, Debit Note, Payment / Pre-closure of Order
A Complete Purchase process with an overview Pending reports
Purchase Order Outstanding Goods Received but bills not received., Pending Purchase Order
Sales Order Process - Introduction
Maintaining complete Sales order processing
Quotation / Proforma Invoice in TallyPrime
Creation of Sales Order, Delivery Note, Rejection IN, Sales Invoice, Credit Note, Receipt / Re-Order Status
A Complete Sales process with an overview Pending reports
Sales Order Outstanding Goods Sent but bills not Sent., Pending Sales Order
Data Security & Moving to Next Financial Year
Introduction of Data Security
Data Backup of Company in TallyPrime
Activation of security control
Creation of security control, creation of users and passwords of company
User Access Control
Accessing the company with the data operator user account
Change user feature in TallyPrime
Activation of TallyVault for More Security
Introduction Moving to Next Financial Year
Changing the current period and continue voucher entry in the same company data
Company data handling through export and import of data

Advanced Excel Module 09 – 15 Hours

Excel Fundamentals, Workspace Setup & Presentation Standards
Introduction to Excel
Workbook Operations
Excel Structure & Ribbon
Presentation Standards - Page setup, paper orientation, print titles, print area

30-11/25

@Purvi

Print selection/sheet/workbook, print on one page, print charts
Excel keyboard shortcuts for navigation and operations
Excel Formulas, Functions & Statistical Operations
Syntax, operators, relative/absolute/mixed references
Mathematical & Statistical - sum, average, max, min, round, count, countblank, countif, median
Logical Functions - IF, Nested IF, AND, OR
Text Functions - upper, lower, proper, len, left, right, mid, find, concatenate
Date & Time Functions - DAY, MONTH, YEAR, TEXT, EOMONTH
3D Formulas - Linking data across multiple sheets
Data Management, Analysis Tools & Lookup Functions
Data Entry & Validation - Data Entry Form, Validation rules, Drop-downs
Conditional Formatting - Highlight rules, Color scales, Data bars, Icon sets
Sorting & Filtering - Ascending/Descending, Multi-level sort, AutoFilter, Advanced Filter
Lookup Functions - VLOOKUP, HLOOKUP, XLOOKUP
What-If Analysis - Goal Seek, Scenario Manager, Solver Tool
Financial Modeling & Business Accounting Applications
Investment & Time Value - FV, FVSCCHEDULE, RATE, PV, NPV, XNPV, Simple & Compound Interest
IRR, MIRR — Internal and Modified Internal Rate of Return
PMT, IPMT, PPMT — Loan amortization and payment schedules
Depreciation - SLN (Straight-Line), WDV (Written-Down Value Method)
Business Accounting - Final accounts, mark lists, bank statements, integrated financial models
Data Visualization, Pivot Tables & Dashboard Design
Charts for Visualization
Pivot Tables
Excel Dashboards - Dashboard design, layout, dynamic dashboards, named ranges
Combining Pivot Tables, Lookups, Financial Functions, and Dashboards

GST Computation Module 03

Introduction GST Basics, Enablement in Tally, Registration Types
Goods & Services Tax Definition
Registration Details,
Regular Tax Payer, Composition Tax Payer, Regular-SEZ Tax Payer.
GST Implementation in TallyPrime
GSTIN GST Identification Number & its Structure
Determination of Tax - CGST, SGST, IGST, UTGST
GST Rate of Tax
Supply under GST Intra & Inter Kinds of Supply
Defining Tax rate in Stock ITEM in TallyPrime
Supply types - Intra-state supply, Inter-state Supply
Supply of Services, Defining Rate of TAX.
Bill-of -Supply, GST Invoice Preparation. Important Points while Invoicing in GST
HSN in Stock item Implementation in TallyPrime
Purchase & Sales Accounting / Item Invoice W/WO TAX format
Purchase / Sales TAX Invoice in TallyPrime
Purchase Invoice InputTAX Credit Status in TallyPrime
Eligibility Ineligibiliy
Sales Invoice Output TAX Liability Status in TallyPrime
ITC Set off
Apportionment of ITC as per GST.(Section 17) an Overview

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AI in Excel & GST – 3 Hours

AI-Driven GST & MS Excel
Copilot For Excel
Auto Generating Formulae
Prompt engineering for Finance
AI Based GST Classification
Automated ITC Eligibility Validation

Hours	Online Session 20 hours FREE sessions
5	Recap
10	Project / Case Studies / Assignment
5	Tools & AI integrations
AI In Excel & GST TallyPrime, Advanced Excel, and GST Computation	AI-based GST classification: auto-assign HSN/SAC codes and tax slabs
	Intelligent GST reconciliation: GSTR-2A vs. purchase register matching
	AI-assisted GSTR-1, GSTR-3B, and annual return preparation
	Using ChatGPT to explain accounting standards, tax provisions, and calculations
	Generating financial commentary, MIS narratives, and ratio analysis with AI

SEMESTER – III TOTAL HOURS – 45 HOURS

GST Computation Module 03 – 9 Hours

Sub Topics & Course Content
GST Invoice Preparation Key points while Invoicing
Intra-state supply / Inter-state supply for Goods & Service Invoice
Regular Tax Payer, Composition, Service Invoice
GST Rate of Tax enablement Hierarchy -Transaction
Account Ledger, Account Group, Stock Item, Stock Group, Company in All Level
Export Invoice Preparation - LUT E-WAY Bill, E-Invoice
LUT E-WAY Bill, E-Invoice
Enablement of LUT Type Export Invoice W/VO Tax
E-way Bill Generation Workflow in TallyPrime
E-Way bill Validatidy
Part -A - Details ITEM with Tax
Part -B - Transporter Details
E-Way Bill Number Generation
E-Invoice Generation an Overview
RCM Debit note & Credit Note
Reverse Charge Mechanism
Specified Goods & Specified Services
GST Debit note / Credit note Creation in TallyPrime

GST Return Filling Module 04 – 15 hours

GST Registration Regular Dealer
GSTR Forms an overview
GST Registration Valuantry, Compulsory
Regular Tax Payer / Composition Tax Payer
GST Simulation Work flow
GST Reports GSTR 1, GSTR 2A, 2B, GSTR 3B GSTR CMP 08
GSTR1 Form Outward Supplies Details Regular
GSTR2A GST Portal Auto-Populated Data
GSTR2B Purchases Book Reconciliation
GSTR 3B - Tax Calculation Payment Process
GSTR CMP 08 Composition Dealer
Apportionment of ITC Calculation
Input TAX Credit Calculation Apportionment of TAX
Input Tax Credit Set off with GST
Payable and GST Credit Ledger Journal Entry Finalisation

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SET off Journal GST Payment in Tally
Payment Process Previous Credit
Payment Mode Simulation
GSTR Filling Simulation & GSTR 9 an Overview
GSTR Direct On-line Filling Export Offline Mode
GST Offline Excel, CSV, JSON
GST Simulation with Demo Data
GSTR 9 Annual Return Filling an Overview TO Threshold limits and Eligibility

TDS Computation Module 05 – 15 Hours

Introduction of TDS Concepts, Deductor & Deductee
Concepts of Tax Deducted at Source
TAN Tax Deduction and Collection Account
Number: Registration & Structure, Deductor / Deductee Explanation
TDS in Tally Enablement & Configuration
TDS Feature Set-up in TallyPrime
Nature of Payment Creation
Nature of Payment Ledger Creation WITH 5 Imp Section
Deductee Types
Rate of Tax for Each Nature of Payment
Threshold Limit Value and Tax implementation
Configuration of TDS at Ledger Level, Group Level
Types of TDS Vouchers in Tally Journal & Purchase Payment
Recording TDS Compliant Transaction in Tally
Booking Expenses with Partly subject to TDS
Exemption limit crossed
Multiple Expenses in Purchase & Deduct TDS
TDS Payment to Department, An Overview of TDS Form 26Q
TDS on Salary & Other-than Salary
Computation of TDS on Salary
Form 12B, 12BB & 12BA
Computation of TDS on Other than Salary Commission, Contract
Expenses-Wise section based workings

TDS Return Filling Module 06 – 3Hours

TDS Return filling Forms Overview
Pre-Requisites & Registration
Form Mapping & Due Dates (24Q & 26Q)
Challan Details (tax deposited) vs. Deductee Annexures (tax deducted)
Data Collection Checklists with Penalty & Interest Framework

AI Driven Tax Compliance & Regulatory Reporting – 3 Hours

AI in Fraud Detection & Risk Management
AI Assisted auditing
Anomaly Detection
Risk Scoring
Advanced Prompt Engineering
Cash Flow Statement Analysis

Hours	Online Session 20 hours FREE sessions
5	Recap
10	Project / Case Studies / Assignment
5	Tools & AI integrations
LLMs & Generative AI TallyPrime GST, TDS Computation, GST Return Filing, and AI-Driven Tax Compliance	How Large Language Models (LLMs) work: training, inference, and tokenization
	Prompt patterns: role-play prompts, chain-of-thought, and few-shot examples
	Interpreting Income Tax notices, GST demand orders, and legal correspondence
	AI for financial documentation: annual reports, notes to accounts, and disclosures

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SEMESTER – IV
TOTAL HOURS – 45 HOURS

TDS Return Filling Module 06 – 12 Hours

Sub Topics & Course Content
TDS on Profession
Identifying 194J Transactions
Threshold Limits & TDS Rate of Tax
Drafting the 194J Accounting Entry in Tallyprime
Populating 194J in Form 26Q & Issuance of Form 16A
TDS Payment & Remittance Forms 26Q, 24Q ITNS 281
Executing ITNS 281 Payments
Downloading the CSI File
Filing Form 24Q (Salary) & 26Q (Non-Salary)
TDS RETURNS FVU Validation & Rectification
Operating the NSDL/Protean RPU
Running the File Validation Utility (FVU)
Uploading the Return Online
Reading TRACES Justification Reports
TDS Returns Filling - LMS
Walk-through where students click through a mock Form 26Q filing on the actual NSDL utility
Providing students with pre-formatted Excel templates for bulk importing
A practical exercise requiring students to generate an error-free FVU file from a provided set of raw invoices and salary slips

Income Tax Computation Module 07 – 15 Hours

Introduction to Direct tax - Income Tax
Residential Status Computation
The Five Heads of Income Segregation
Slab Rate Application
Surcharge & Marginal Relief Mechanics
Income from Salary & it's Allowances
Basic Salary & Dearness Allowance (DA)
HRA Exemption - Calculations
Valuation of Perquisites & Leave Travel Allowance (LTA)
Standard & Professional Tax Deductions
Deductions and Income Tax Liability
Chapter VI-A (Old Regime)
Health & Medical Expenditure
Interest on Housing & Education Loans
Applying the Section 87A Rebate & Calculating the Health & Education Cess
Income from Business and Profession
Admissible & Inadmissible Expenses
Block of Assets Depreciation
Presumptive Taxation (Section 44AD/44ADA/44AE)
Disallowance for TDS Defaults
Set-off & Carry Forward of Business Losses
Advance Tax & It's Calculations
Thresholds & Applicability
Estimation of Annual Income, The 4-Installment Payment Schedule

ITR Filing Module 08 – 15 Hours

Basics of IT Returns
Onboarding into the Income Tax Poratl & Profile Setup
Form Selection from ITR 1 to ITR 4 based on taxpayer's residential status, income thresholds, and audit applicability
Downloading & Decoding AIS/TIS
Form 26AS & TDS Reconciliation
Old Regime & New Regime Tax Planning
Regime Computation Comparison

SSA 14/11/26

[Signature]

Claiming Old Regime Exemptions
Filing Form 10-IEA (Opting Out)
Employer Declaration & Final Filing
Income Tax Return Filing for Individuals
Preparing & Importing Form 16
Reporting Exempt Allowances - LTA, HRA & Conveyance
Declaring Income from Other Sources
Validating & Calculating Tax
Income Tax Return Filing for Business / Profession
Presumptive Taxation - ITR 4
Profit & Loss Data Entry (ITR-3)
Balance Sheet Population
Tax Audit Reports - Integration
Capital Gain & House Property - ITR 2 Reporting
Mapping Multiple House Properties, Schedule 112A (Long-Term Equity)
Reporting Short-Term Capital Gains, Virtual Digital Assets (Crypto) Disclosure
Setting Off & Carrying Forward Losses

Data Analysis, Dashboarding & Business Intelligence – 3 Hours

Introduction to BI for accountants
Key financial KPIs
Ratio analysis automation
Multi-company and multi-branch consolidated reporting

Hours	Online Session 20 hours FREE sessions
20	Digital Marketing in AI
Digital Marketing	Introduction to Digital Marketing
	Content Creation
	Canva Design Training
	Meta Ads Basic
	AI Tools for Digital Marketing

Tools used

- ✦ **Accounting & Tax:** TallyPrime, Protean RPU/FVU, TRACES, Income Tax e-Filing Portal, ClearTax.
- ✦ **Analytics & BI:** Microsoft Excel, Power Query, Microsoft Power BI, Tableau Public, Looker Studio.
- ✦ **AI Productivity:** ChatGPT, Microsoft Copilot, Google Gemini, Perplexity AI.
- ✦ **Digital Marketing:** Canva, Gamma AI, Microsoft Designer, Meta Business Suite, Mailchimp, Google Analytics, HubSpot AI, Buffer AI.

Representation and Warranties

Each Party confirms that:

1. It will comply with all applicable laws while performing its responsibilities under this Agreement.
2. It has full authority to enter into this Agreement.
3. There are no legal issues that may affect its ability to fulfill this Agreement.

Mutual Responsibilities

Both Parties agree to:

1. Work together in good faith for smooth execution of the program.
2. Not disclose or misuse any information shared without prior written consent.
3. Inform each other promptly about any issues, complaints, or claims related to this Agreement.

SA 14/04/24

[Signature]

Dispute Resolution

This Agreement shall be governed by the laws of India and subject to Coimbatore jurisdiction. Any disputes shall first be resolved mutually. If unresolved, the matter shall be referred to arbitration in Coimbatore as per the Arbitration and Conciliation Act, 1996.

Amendment

Any changes to this MoU must be made in writing and signed by both Parties.

Confidentiality

Both Parties agree to keep all shared information confidential and use it only for the purpose of this Agreement. No information shall be shared with third parties without prior written approval.

Compliance with Laws

Each Party shall follow all applicable legal requirements and ensure that its actions do not create liability for the other Party.

Entire Agreement

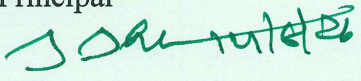
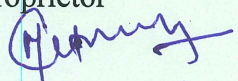
This MoU represents the complete understanding between both Parties and overrides all previous discussions or agreements.

Renewal

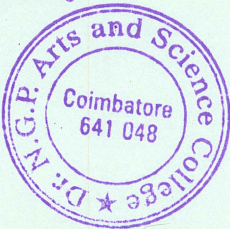
This MoU may be renewed upon mutual agreement by signing a new agreement.

Signatures

Both Parties agree to the above terms and confirm their acceptance by signing below.

For Dr. N.G.P. Arts and Science College	For SRIKARA TRAINING AND PLACEMENT ACADEMY
Name: Dr. S. Saravanan	Name: C. Muthukumar
Designation :Principal 	Designation: Proprietor 
Date of Signature:	Date of Signature: 14/08/2026

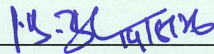
Prof.Dr.S. SARAVANAN
M.Com. MBA., M.Phil., Ph.D
Principal
Dr.N.G.P. Arts and Science College
Dr.N.G.P. Kalapatti Road
Coimbatore-641048



SRIKARA
1083, 2nd Floor,
3rd Street, Gandhipuram,
Cross Cut Road, Gandhipuram,
Coimbatore - 641 012.



Witness:

1. 

2. 