COURSE STRUCTURE
OF

Post Graduate Diploma in Public Accounting & Taxation – IFA, UK ENDORSED PROGRAMME
Certified Public Accountant (CPA) Programme – ATHE, UK ENDORSED PROGRAMME

Certified Public Accountant (CPA) Programme	
Post Graduate Diploma in Public Accounting	**Part I - Post Graduate Diploma in Public Accounting:**
	Unit 1: Financial Accounting
	Unit 2: Financial Management
	Unit 3: Macroeconomics
	Unit 4: Intermediate Accounting I
	Unit 5: Intermediate Accounting II
	Unit 6: Advanced Accounting
	Unit 7: Cost Accounting
	Unit 8: Auditing & Assurance
Post Graduate Diploma in Taxation	**Part II - Post Graduate Diploma in Income Tax Management:**
	Unit 1: Tax System in Bangladesh
	Unit 2: Personal Taxation
	Unit 3: Business Taxation
	Unit 4: Tax Deduction at Source (TDS) and Advance Income Tax (AIT)
	Unit 5: Tax Assessment and Penalty
	Unit 6: Charge of Income-Tax, Exemptions and Allowances
	Unit 7: Income Tax Appeal, Reference and ADR
	Unit 8: International Taxation and Transfer Pricing
	Part III - Post Graduate Diploma in VAT Management:
	Unit 1: VAT System in Bangladesh
	Unit 2: VAT Registration and Turnover Tax Enlistment
	Unit 3: Imposition of VAT, Collection and Recovery
	Unit 4: Supplementary Duty and Turnover Tax
	Unit 5: VAT Accounting and Return Filing
	Unit 6: VAT Deduction at Source (VDS) and Advance Tax (AT)
	Unit 7: Audit, Investigation, Offence, Trial and Punishment
	Unit 8: VAT Appeal, Revision and ADR

Unit 1: Financial Accounting

Unit Reference Number	CPA0170111
Unit Title	Financial Accounting
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

This course provides a complete introduction to financial accounting terminology, concepts, and best practices. You will be able to understand the purpose of accounting, financial statements, types of assets, and other elements of financial accounting.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

- You'll earn points equivalent to the percentage grade you receive on your proctored final. (So if you earn 90% on the final, that's 180 points toward your final grade.)
- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
    - The formula sheet must be printed out. You may not view it online during your exam.

Items NOT Allowed on Proctored Exam:

- Graphing calculators
- Office programs, web browsers, or any programs other than Software Secure Textbooks (digital or physical)
- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this course, you will be able to:

- Understand the purpose of accounting, generally accepted accounting principles, ethical accounting and technology in accounting
- Interpret balance sheets, income statements and cash flow statements, and understand how to prepare different financial statements and about the auditing process
- Discover debits, credits, journal entries, the trial balance and how to determine a company's performance based on financial statement ratios
- Explain internal controls, safeguards and bank reconciliation
- Study accounts receivable, revenue recognition, the allowance method, notes receivable and disposing of receivables
- Define long-term operating assets, plant assets, the cost principle, acquisition of property, computing depreciation, natural resource assets and accounting for intangible assets
- Break down loans, equity investments, raising equity financing, corporations, stockholder's equity, common and preferred stock, accounting for stock and retained earnings
- Distinguish the purpose and elements of financial statement analysis, standards for comparison, horizontal analysis, vertical analysis and financial ratio analysis. Interpret financial ratios for companies, efficiency ratios, leverage ratios and issues with financial statement analysis

Prerequisites

There are no prerequisites for this course.

Course Format

Unit 1: Financial Accounting course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

Category	Objectives
Introduction to Accounting	Learn about the purpose of accounting, generally accepted accounting principles, ethical accounting and technology in accounting.
Financial Statements in Accounting	Study balance sheets, income statements and cash flow statements. Find out how to prepare different financial statements and about the auditing process.
Mechanics of the Accounting Cycle	Take a look at accounting equations, source documents, categorizing transactions and recording business transactions. Also learn about debits, credits, journal entries, the trial balance and determining a company's performance based on financial statement ratios.
Adjusting Accounts and Preparing Financial Statements	Examine periodic reporting, the time period principle, accrual accounting, cash-basis accounting, adjusting accounting and recording closing entries. Additionally, study real vs. nominal accounts and the post-closing trial balance.
Internal Controls in Accounting	Find out about internal controls, safeguards and bank reconciliation. Also, learn about technology and internal control, the limitations of internal control, the Sarbanes-Oxley Act and the Securities and Exchange Commission.
Merchandising	

Operations and Inventory in Accounting	Learn about merchandising activities and study cost of goods sold, inventory systems, the perpetual system and inventory errors.
Current and Long-Term Liabilities in Accounting	Define the different types of liabilities including known, estimated, contingent, and long-term, as well as various forms of bonds.
Receivables in Accounting	Study accounts receivable, revenue recognition, the allowance method, notes receivable and disposing of receivables.
Completing the Operating Cycle in Accounting	Examine employee compensation, taxes, environmental liabilities and operations of an income statement.
Long-Term Assets in Accounting	Take a look at long-term operating assets, plant assets, the cost principle, acquisition of property, computing depreciation, natural resource assets and accounting for intangible assets.
Reporting and Analyzing Equity in Accounting	Explore loans, equity investments, raising equity financing, corporations, stockholder's equity, common and preferred stock, accounting for stock and retained earnings.
Statement of Cash Flows in Accounting	Take a look at the cash flow statement, including classification of cash flows and analyzing cash flow. Also learn about noncash investing, preparing a cash flow statement and indirect and direct methods of reporting.
Financial Statement Analysis in Accounting	Find out about the purpose and elements of financial statement analysis, standards for comparison, horizontal analysis, vertical analysis and financial ratio analysis. In addition, study financial ratios for companies, efficiency ratios, leverage ratios and issues with financial statement analysis.

Unit 2: Financial Management

Unit Reference Number	**CPA0170112**
Unit Title	Financial Management
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

The course objective is to give you a comprehensive understanding of financial management, including capital structure, payout policy, financial planning and valuation.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
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- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

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- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

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- Blank scratch paper
- Pen or pencil
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- Notebooks or notes

Course Outcomes

Upon completion of this course, you will be able to:

- Discuss the implementation of a financial management system and the role of a financial manager.
- Calculate present values of investments, investment performance and overall valuation of investments
- Determine how to make investment decisions based on the CAPM, interest rates and cost-benefit analysis
- Analyze cash flow to prepare a cash flow statement for decision making and calculate the cost of capital
- Understand capital requirements, bonds and fixed assets, and how they influence market conditions.
- Explain dividend yields, stock repurchases, rate of returns and systematic & unsystematic risks
- Describe the process of creating a financial plan and budget for a business, including capital budgeting and cash budgeting
- Evaluate financial statements using important fiscal ratios, valuation and forecasting

Prerequisites

There are no prerequisites for this course.

Course Format

Unit 2: Financial Management course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

Category	Objectives
Framework of Financial Systems	Evaluate the goals of financial management and the role of financial managers. Learn common financial ratios, formulas and the characteristics of financial markets.
Introduction to Valuation	Calculate financial ratios and and examine basic valuation concepts, including stocks, bonds, investment values, annuities, perpetuities and loans.
Rules for Making Investment Decisions	Identify different types of financial investments and tools that help people make investment decisions. Explore investment risks, asset returns, interest rates and cost-benefit analyses.
Real Options Valuation	Learn the fundamentals of options and option valuation. Differentiate between stock types and price factors. Understand how stock can be sold to raise capital and how securities are traded on the Stock Exchange.
Cash Flow Analysis	Learn what you need to have in order to prepare a cash flow statement. Outline the cash flow statement preparation process and understand how cash flow statements are used for financial decision making.
Cost of Capital Overview	Define capital and the concepts of capital structure, expenditures and leases. Understand the cost of capital and how it relates to financial policy.
Financing & Capital Structure	Differentiate between financial asset types, such as money, stocks and bonds, and explain related investment opportunities.

Payout Policy	Calculate a dividend yield and summarize the benefits of stock repurchasing. Outline the dividend growth model and understand factors that result in low dividend payout.
Capital Structure & Investment Decisions	Learn the formula that's used to calculate the rate of return and distinguish several concepts related to capital structure and investment decisions, such as percentage vs. dollar returns, geometric vs. arithmetic average returns, and systematic vs. unsystematic risk.
Financial Planning & Budgeting	Learn the financial planning process and identify long and short-term financing sources. Explore several budgeting concepts and differentiate between debt capital and equity capital.
How to Analyze Financial Statements	Study the purpose and elements of financial statement analysis, as well as straight-line depreciation, financial forecasting ratios and total expenses. Explore how the value of a company is calculated.

Unit 3: Macroeconomics

Unit Reference Number	**CPA0170113**
Unit Title	Macroeconomics
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

The course objective is to have you examine macroeconomic concepts and perform macroeconomic calculations, such as solving opportunity cost and wage inflation equations. You will also examine basic functions of money and categories of financial assets.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

- You'll earn points equivalent to the percentage grade you receive on your proctored final. (So if you earn 90% on the final, that's 180 points toward your final grade.)
- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
    - The formula sheet must be printed out. You may not view it online during your exam.

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- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this course, you will be able to:

- Analyze economic scarcity, choice, and calculating opportunity cost
- Identify market demand schedule, market supply schedule, and interpret market equilibrium
- Examine unemployment rates, inflation, gross domestic product, and the consumer price index
- Compare financial asset types and financial market categories
- Describe the basic functions of money, the fractional reserve system, money demand, and interest rates
- Demonstrate the time value of money and the money supply
- Explain foreign currency exchange, how fiscal policies affect the exchange rate, and how currency changes affect imports and exports
- Summarize net exports, capital flows, trade balance, markets, and trade restrictions

Prerequisites

There are no prerequisites for this course.

Course Format

Unit 3: Macroeconomics course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

Category	Objectives
Scarcity, Choice, and The Production Possibilities Curve	Study economic scarcity and the function of choice, opportunity cost and how to calculate it. Apply the production possibilities model. Look at how the production possibilities curve shifts.
Comparative Advantage, Specialization and Exchange	Learn about comparative advantages. Identify trade-related gains and the benefit of specialization. Define absolute advantage in trade.
Demand, Supply and Market Equilibrium	Find out about market demand schedule, market supply schedule, the law of the downward-sloping demand curve, and the upward-sloping supply curve. Also, study how to calculate market equilibrium and how changes in supply and demand impact market equilibrium.
Measuring the Economy	Learn about the circular flow of economic activity, the gross domestic product, approaches to income and expenditure, and items not included in the national production figures. Also, take a look at investment vs. investments in economics.
Inflation Measurement and Adjustment	Examine the consumer price index, the GDP deflator, and the substitution bias. Compare the nominal GDP to the real GDP. Study how to adjust wages for the inflation rate, and calculate real GDP growth rates. Learn about the multiplier effect, and distinguish between cost-push inflation and demand-pull inflation. Review the effects of inflation on the economy, go through the equation of exchange.
Understanding Unemployment	Examine how to define and measure the unemployment rate.

	Determine what causes the unemployment rate to rise and fall. Define the three types of unemployment, the natural rate of unemployment, rational expectations in the economy, and the effects of minimum wage. Calculate unemployment costs, and examine how the labor market can be impacted by the efficiency wage theory.
Aggregate Demand and Supply	Examine the Keynesian and the classical model of the economy. Take a look at supply and demand curves in both models. Check out the aggregate supply and aggregate demand (AS-AD) model. Examine shifts in labor supply and labor demand. Identify the formulas and impact of the marginal propensity to consume. Practice the marginal propensity to save formula, identify the multiplier effect, and look into concepts related to government spending. Explore aggregate supply in the economy, including determinants, short run, equilibrium effects, and both favorable and unfavorable supply shocks.
Macroeconomic Equilibrium	Take a look at real output, full employment GDP, and economic performance over time. Additionally, learn about recession vs. depression.
Inflation and Unemployment	Examine inflation with a look at the Phillips curve model and the various factors that shift the Phillips curve. Show the relationship between unemployment and inflation in connection to the Phillips curve.
Economic Growth and Productivity	Define national income accounting. Learn about economic growth and how real GDP per capita impacts the standard of living. Find out about productivity, investment in human capital, and physical capital. Discover what else affects productivity, such as advances in technology as well as research and development. Analyze economic productivity and growth policy.
Money, Banking and Financial Markets	Study types of financial assets, calculate future and present values of money, and see examples of how the money supply is measured. Determine the purpose of money and the four basic functions of money, the fractional reserve system, how money is manufactured, and the formula for the money multiplier. Find out about determining interest rates in connection to the money demand, and explore the money market.
Central Bank and the Money Supply	Take a look at topics relevant to money, such as the Federal Reserve system, open market operations, the quantity theory of money, and the velocity of money. Look at how the reserve ratio affects the money supply, how banks borrow money from the Federal Reserve, and how the Federal Reserve changes the money supply. Examine topics related to interest rates, such as real versus nominal rates, private investments, the consumer price index,

	hyperinflation, and money supply.
Fiscal and Monetary Policies	Find out about the Keynesian Revolution, fiscal policy tools, expansionary fiscal policy, aggregate demand, and contractionary fiscal policy. Discuss the progressive tax code, automatic stabilizers, the expansionary and contractionary monetary policies, policy decisions and timing, supply-side economics, the national debt, and short-term GDP. Compare the contractionary gap and the expansionary gap, calculate the size of each, and review various monetary policies.
Foreign Exchange and the Balance of Payments	Study foreign currency exchange. Learn about currency appreciation and depreciation, how fiscal and monetary policies affect the exchange rate, and how currency changes affect imports and exports. Identify methods for achieving trade balance, and points out factors related to the balance of payments.
Inflows, Outflows, and Restrictions	Find out about net exports, capital flows, trade balance, financial markets, goods markets, tariffs, and trade restrictions.

Unit 4: Intermediate Accounting I

Unit Reference Number	CPA0170114
Unit Title	Intermediate Accounting I
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

At the end of the course, you'll be able to analyze definitions and explanations of financial accounting terms, as well balance sheets, income statements, cash flow evaluation, business transactions and more.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

- You'll earn points equivalent to the percentage grade you receive on your proctored final. (So if you earn 90% on the final, that's 180 points toward your final grade.)
- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
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- Notebooks or notes

Course Outcomes

Upon completion of the course, you will be able to:

- Describe the uses and application of Financial Accounting, the GAAP, and IFRS principles and provide examples for demonstration purposes.
- Analyze specific environmental and theoretical structures affecting financial accounting: economic cost concepts, source documents, technology in accounting, ethics in accounting, and users of financial accounting statements.
- Outline the components of the balance sheet, demonstrate the components of the income statement, and differentiate between the seven forms that an income statement can take.
- Evaluate cash flows and the time value of money, incorporating the statement of expected cash flow using the correct formatting, Net Present Value (NPV), and annuities.
- Demonstrate their understanding of accounts receivables by performing the calculations for the maturity date as well as the amount of interest charged on the note.
- Discriminate among the various factors affecting the need for controls in accounting and distinguish between variations in the recording of business transactions.

- Demonstrate an understanding, with the aid of relevant examples, of the need for forecasting, break-even analysis, and cost accounting, in managerial decision making.
- Summarize the six main financial ratios, the role played by each in global capital markets, and evaluate the effect of the ratios on decision making in the strategic/managerial planning process.

Prerequisites

Unit 1: Financial Accounting.

Course Format

Unit 4: Intermediate Accounting I course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

Category	Objectives
Overview of Financial Accounting	Explores fundamental principles of accounting, the accounting equation and accounting disciplines.
Ethical and Theoretical Frameworks for Financial Accounting	Describes GAAP, periodic reporting and financial statements.
Preparing a Balance Sheet	Outlines the components of a balance sheet, plus contingent liabilities, reporting depreciation and how to prepare a balance sheet.
Disclosure Requirements for Balance Sheets	Defines the purpose of notes on financial statements, plus parenthetical explanations and supporting schedules on balance sheets.
Preparing an Income Statement	Discusses the purpose and components of the income statement, as well as net profit and loss and preparing a budgeted and standard income statement.
Evaluating Cash Flows & Time Value of Money	Identifies the purpose of a statement of cash flows, cash payment journals, present and future value and annuities.
Cash Flow Statements: Direct & Indirect	Describes the calculation for cash flow, the direct and

	indirect methods to prepare cash flow statements and the sources needed to prepare them.
Preparation of Cash & Receivables	Details the accounts receivable process and defines the average collection period and notes receivable.
Systems & Controls in Accounting	Outlines different types of internal controls in accounting, as well as control of cash, bank reconciliation and error versus fraud.
Inventory Process in Accounting	Explains the purpose of inventory control systems, the perpetual system for recording purchases and different inventory valuation methods.
Business Transactions in Accounting	Discusses how business transactions are recorded in accounting, direct and indirect expenses and methods of depreciation.
Financial Accounting & Management	Explores forecasting as a strategic role, interpreting return on assets and break-even analysis.
Financial Ratios & Business Applications	Describes the formula for working capital ratio, how to calculate earnings per share and the comparisons of profitability and income measurement.

Unit 5: Intermediate Accounting II

Unit Reference Number	CPA0170115
Unit Title	Intermediate Accounting II
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

At the end of the course, you'll be able to strengthen your knowledge of important intermediate accounting concepts such as corporate income taxes, methods for cost accounting and post-retirement benefits.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

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Course Outcomes

Upon completion of the course, you will be able to:

- Account for and disclose financial information for transactions involving fixed and intangible assets.
- Demonstrate understanding of accounting for securities and investments by preparing entries and properly recording financial information under a variety of different scenarios.
- Account for and disclose financial information for transactions as they apply to current liabilities and contingencies.
- Account for and disclose financial information for transactions involving bonds and notes payable; Prepare and describe transactions about a company's leases, for both operating leases and capital leases.
- Record transactions and prepare proper financial information as it pertains to stockholder equity transactions and comprehensive income.
- Calculate corporate income and account for corporate income taxes.
- Explain the different type of entries and financial disclosures required for pension plans and related post-retirement benefits, such as medical insurance.
- Account for a variety of accounting changes and error types found on the financial statements, including prospective and retrospective-type disclosures.

Prerequisites

Unit 1: Financial Accounting.

Course Format

Unit 5: Intermediate Accounting II course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

Category	Objectives
Accounting for Fixed & Intangible Assets	Defines and value assets, fixed assets and intangible assets. Lists methods of depreciation and accelerated depreciation. Explains how to report depreciation on the balance sheet and write off plant assets from financial statements.
Accounting for Securities & Investments	Differentiates short and long-term investments. Defines held-to-maturity investments, and explains how securities and investments appear on financial statements.
Accounting for Liabilities & Contingencies	Defines known, estimated, current, long-term and contingent liabilities. Discusses the importance of evaluating investment management, and examines accounting for contingencies, long-term liabilities and environmental liabilities.
Accounting for Bonds & Notes Payable	Lists types and characteristics of bonds, and describes the steps involved in bond valuation. Details how to record the retirement of bonds, and explains how to issue bonds at a discount or premium.
Accounting for Operating & Capital Leases	Differentiates between capital lease and operating lease in accounting. Describes the impact of capital and operating leases on financial statements.
Accounting for Shareholder Equity & Comprehensive Income	Describes shareholder equity, the components of stockholder equity and the impact of dividend distribution on retained earnings. Details how to calculate total equity, earnings per share and return on equity.
Cash Flow Statements	

& Disclosures	Explains the purpose of the statement of cash flows, and defines cash flow. Lists disclosure requirements for cash flow statements and sources needed to prepare cash flow statements.
Accounting for Corporate Income Taxes	Demonstrates how to calculate pretax financial income, corporate taxable financial income, and corporate income taxes. Explains inter-period tax allocation.
Pensions & Post-Retirement Benefits	Discusses retirement compensation systems, and organizational incentive programs. Examines accounting for stock options, equity compensation plans and post-retirement benefit expenses. Shows how to calculate earnings for post-retirement benefits and the funded status of a pension plan.
Identifying & Correcting Errors in Accounting	Details the process of identifying accounting errors, and examines accounting errors that impact the trial balance. Discusses changes in accounting principles & restating financial statements.

Unit 6: Advanced Accounting

Unit Reference Number	CPA0170116
Unit Title	Advanced Accounting
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

The course objective is to examine accounting principles, such as interpreting financial statements, balance sheets, and profit and loss statements.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

- You'll earn points equivalent to the percentage grade you receive on your proctored final. (So if you earn 90% on the final, that's 180 points toward your final grade.)
- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
    - The formula sheet must be printed out. You may not view it online during your exam.

Items NOT Allowed on Proctored Exam:

- Graphing calculators
- Office programs, web browsers, or any programs other than Software Secure Textbooks (digital or physical)
- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this course, you will be able to:

- Compare types of businesses, such as partnerships, corporations and others
- Break down major accounting principles, such as the accounting cycle
- Apply the accounting equation and evaluate return on equity
- Compile balance sheets, income statements and statements of cash flows
- Analyze financial documentation
- Evaluate methods for calculating inventory
- Appraise corporate accounting practices
- Differentiate adjusted and closing trial balances and more
- Illustrate how businesses use rations to create financial forecasts

Prerequisites

Unit 1: Financial Accounting

Unit 4: Intermediate Accounting I

Unit 5: Intermediate Accounting I

Course Format

Unit 6: Advanced Accounting course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

Category	Objectives
Business Ownership Types	Compare types of businesses including partnerships, corporations and others.
Key Accounting Concepts	Explain GAAP, the accounting cycle and other major accounting principles.
Journals & Ledgers in Accounting	Develop and maintain ledgers and journals.
Accounting Equations & Formulas	Integrate the accounting equation and calculate return on equity.
Financial Statements, Balance Sheets & Income Statements	Prepare balance sheets, income statements, statements of cash flows and more.
Analyzing Financial Statements	Analyze financial documentation.
Financial Statement Ratios	Calculate debt, efficiency and leverage ratios in financial statements.
Accounting for Inventory	Evaluate methods for calculating inventory.
Accounting for Depreciation	Differentiate between methodologies for accounting depreciation.
Accounting for Compensation, Taxes & Liabilities	Assess sales commissions, taxes, and different types of liabilities.
Adjustments & Closing Entries	Differentiate adjusted and closing trial balances and more.
Corporate Accounting	Appraise corporate accounting practices.
Departmentalized Accounting	Break down procedures for departmentalized

	accounting.
Taxation for Corporations	Analyze the types of taxation that apply to corporate entities.
Business & Financial Forecasting	Illustrate how businesses use ratios to create financial forecasts.

Unit 7: Cost Accounting

Unit Reference Number	CPA0170117
Unit Title	Cost Accounting
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

The objective of this course is to help you master cost accounting methods and learn how they are used in business situations. The course will guide you through costing formulas, activity-based costing, cost-volume-profit analysis, allocation, ethics, modern day trends, and more.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

- You'll earn points equivalent to the percentage grade you receive on your proctored final. (So if you earn 90% on the final, that's 180 points toward your final grade.)
- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
  - The formula sheet must be printed out. You may not view it online during your exam.

Items NOT Allowed on Proctored Exam:

- Graphing calculators
- Office programs, web browsers, or any programs other than Software Secure Textbooks (digital or physical)
- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this course, you will be able to:

- Differentiate the components and purposes of various costing methods, techniques, and formulas including cost accounting, job-order costing systems, process costing, and variable and activity-based costing
- Use cost accounting formulas, such as those used to calculate the break-even point, target net income, gross profit margin, and contribution margin
- Assess how different industries use activity-based costing methods to determine the costs of various products or services
- Break down the purpose and components of the master budget
- Dissect the process of CVP analysis to determine the relationship between company costs, revenue and sales volume
- Summarize effective techniques for estimations and planning, such as using employ regression analysis to achieve project cost goals
- Break down various aspects of cost accounting in inventory, such as inventory accounts, goods and inventory statements, and methods of inventory cost calculations
- Evaluate modern trends in managerial accounting and their effects on business strategy, such as how and why predictive accounting has risen in popularity

Prerequisites

Unit 1: Financial Accounting.

Course Format

Unit 7: Cost Accounting course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

- Accounting cost calculations
- Techniques, methods, and formulas for costing
- Standard costs to consider
- Job order and process cost systems
- Activity-based costing
- Service and product costing
- Types of budgets
- Cost behavior, cost-volume-profit analysis, and cost estimation
- Joint cost and service department allocation
- How to make decisions through cost accounting
- Cost accounting ethics
- Present-day trends in accounting

Unit 8: Auditing & Assurance

Unit Reference Number	CPA0170118
Unit Title	Auditing & Assurance
Unit Level	7
Number of Credits	20
Total Qualification Time (TQT)	200 Hours
Guided Learning Hours (GLH)	100 Hours
Mandatory / Optional	Mandatory
Unit Grading Structure	Pass / Fail

Course Objective

This course provides a complete introduction to auditing and assurance services, concepts, and best practices. You will be able to understand the purpose of various types of audit and non-audit engagements, ethics, independence, professional conduct in auditing and other elements of auditing and assurance services.

Grading Policy

Your grade for this course will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Quizzes	100
Proctored Final Exam	200
Total	300

Quizzes

Quizzes are meant to test your comprehension of each lesson as you progress through the course. Here's a breakdown of how you will be graded on quizzes and how they'll factor into your final score:

- You will have 3 attempts to take each quiz for a score.
- The highest score of your first 3 attempts will be recorded as your score for each quiz.
- When you've completed the course, the highest scores from your first 3 attempts at each quiz will be averaged together and weighed against the total possible points for quizzes. For instance, if your average quiz score is 85%, you'll receive 85 out of 100 possible points for quizzes.
- After your initial 3 attempts, you can take a quiz for practice as many times as you'd like.
- You will need to pass each quiz with a score of at least 80% to earn course progress for the lesson. However, it is not necessary to earn 80% within the first three quiz attempts.

Proctored Final Exam

The **proctored final exam** is a cumulative test designed to ensure that you've mastered the material in the course.

- You'll earn points equivalent to the percentage grade you receive on your proctored final. (So if you earn 90% on the final, that's 180 points toward your final grade.)
- If you're unsatisfied with your score on the exam, you'll be eligible to retake the exam.
- You may use the formula sheet provided by the institute.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
    - The formula sheet must be printed out. You may not view it online during your exam.

Items NOT Allowed on Proctored Exam:

- Graphing calculators
- Office programs, web browsers, or any programs other than Software Secure Textbooks (digital or physical)
- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this course, you will be able to:

- Identify and distinguish between various types of audit and non-audit engagements, understanding their specific purposes and applications.
- Demonstrate a comprehensive understanding of ethics, independence, and professional conduct in the context of auditing and assurance services.
- Master the key terms and documentations relevant to audit and non-audit engagements, enhancing your ability to navigate and interpret these processes effectively.
- Develop skills in communicating effectively in the context of audit and non-audit engagements, ensuring clear and accurate information exchange.
- Gain proficiency in auditing and evaluating entities, including understanding their financial structures and operations.
- Learn to conduct thorough risk assessments for audits, identifying potential issues and planning effectively to address them.
- Understand and apply the concept of materiality in auditing, ensuring significant matters are appropriately addressed in the audit process.

- Effectively use various auditing resources in both audit and non-audit engagements for optimal outcomes.
- Acquire skills in evidence investigation and sampling in the context of audit and non-audit engagements, enhancing the reliability of your audit findings.
- Master the use of analytical procedures in both audit and non-audit engagements to assess financial information critically.
- Recognize and address special considerations relevant to audit and non-audit engagements, tailoring approaches to specific contexts.
- Identify and respond to misstatements and internal control deficiencies effectively.
- Develop the ability to manage subsequent events and facts in the context of audit and non-audit engagements.
- Learn to prepare comprehensive and accurate audit engagement reports.
- Gain expertise in conducting attestation engagements and preparing relevant reports.
- Master the skills necessary for compiling thorough reports for both audit and non-audit engagements.
- Address special reporting considerations, adapting reporting practices to specific scenarios and requirements.

These outcomes aim to equip students with a thorough understanding and practical skills in auditing and assurance, preparing them for professional roles in this field.

Prerequisites

Unit 1: Financial Accounting.

Course Format

Unit 8: Auditing & Assurance course consists of short video lessons that are organized into topical chapters. Each video is approximately 5-10 minutes in length and comes with a quick quiz to help you measure your learning. The course is completely self-paced. Watch lessons on your schedule whenever and wherever you want.

At the end of each chapter, you can complete a chapter test to see if you're ready to move on or have some material to review. Once you've completed the entire course, take the practice test and use the study tools in the course to prepare for the proctored final exam.

Course Topics

- Differentiating between various types of audit and non-audit engagements
- Ethics, independence and professional conduct in auditing
- Terms and documentations for audit and non-audit engagements
- Communications and engagement for audit and non-audit engagements
- Auditing and evaluating entities

- Risk assessment for audits
- Understanding the use of materiality in auditing
- Using auditing resources in audit and non-audit engagements
- Evidence investigations and sampling in audit and non-audit engagements
- Analytical procedures in audit and non-audit engagements
- Special considerations for audit and non-audit engagements
- Misstatements and internal control deficiencies
- Subsequent events and facts in audit and non-audit engagements
- Audit engagement reports
- Attestation engagement reports
- Compiling reports for audit and non-audit engagements
- Special reporting considerations

Post Graduate Diploma in Income Tax Management

Objective

To provide an in-depth understanding of the Income Tax Act, 2023 of Bangladesh, covering personal and business taxation, tax administration, international taxation principles, and practical application in real-world scenarios.

Grading Policy

Your grade for this programme will be calculated out of 300 points. The minimum score required to pass this course is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Attendance	50
Assignments and Presentations	50
Proctored Final Exam	200
Total	300

Attendance

Regular attendance and active participation in Zoom sessions are mandatory and significantly contribute to the final grade.

Assignments and Presentations

Regular assignments and presentations will be an integral part of the course, designed to assess understanding and application of each unit.

Proctored Final Exam

The final exam is comprehensive, covering all units of the course.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
    - The formula sheet must be printed out. You may not view it online during your exam.

Items NOT Allowed on Proctored Exam:

- Graphing calculators
- Office programs, web browsers, or any programs
- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this programme, you will be able to:

- Deep understanding of the Income Tax Act, 2023.
- Ability to apply taxation principles to various real-world situations.
- Competence in interpreting and analyzing tax laws and their implications.

Prerequisites

Basic knowledge of finance and taxation.

Course Format

- Instructor-led training via Zoom.
- Interactive lectures, discussions, and Q&A sessions in each Zoom meeting.
- Active engagement in discussions and activities is encouraged.

Detailed Syllabus

Unit 1: Tax System in Bangladesh

Objectives

Understand the legal structure of the Income Tax Act, including its application, roles, and functions of tax authorities.

Sections Covered

Section 1: Short Title and Introduction

Section 2: Definitions

Section 3: Rule of Law

Sections 4-12: Various Aspects of Tax Administration

Sections 72-75: Accounting Methods and Related Provisions

Unit 2: Personal Taxation

Objectives

Study the principles of personal taxation including gross income and specific categories like rent and agricultural income.

Sections Covered

Section 26: Scope of Gross Income

Sections 32-34: Income from Employment

Sections 35-44: Income from Rent and Agriculture

Unit 3: Business Taxation

Objectives

Analyze business taxation, profit calculation, and special provisions for businesses under the Income Tax Act.

Sections Covered

Sections 45-47: Business Income and Profit Calculation

Sections 48-56: Specific Provisions for Business Income and Deductions

Unit 4: Tax Deduction at Source (TDS) and Advance Income Tax (AIT)

Objectives

Examine the mechanisms of Tax Deduction at Source and Advance Income Tax.

Sections Covered

Sections 86-118: Provisions for Tax Deduction at Source (TDS)

Sections 152-158: Advance Income Tax (AIT) Provisions

Unit 5: Tax Assessment and Penalty

Objectives

Understand the procedures of tax assessment and implications of various penalties.

Sections Covered

Sections 180-187: Tax Assessment Procedures and Audits

Sections 266-284: Penalties for Non-Compliance and Other Provisions

Unit 6: Charge of Income-Tax, Exemptions, and Allowances

Objectives

Delve into the charging of income tax and study the exemptions, deductions, and allowances.

Sections Covered

Sections 18-25: Basis of Taxation and Additional Taxation

Sections 76-85: Exemptions, Reductions, and Tax Holidays

Unit 7: Income Tax Appeal, Reference, and ADR

Objectives

Explore the appellate process, including the Tax Appellate Tribunal and Alternative Dispute Resolution mechanisms.

Sections Covered

Sections 13-17: Tax Appellate Tribunal and its Functioning

Sections 285-308: Revision, Appeals, References, and Alternative Dispute Resolution

Unit 8: International Taxation and Transfer Pricing

Objectives

Gain insights into international taxation principles and transfer pricing laws.

Sections Covered

Sections 233-251: International Taxation, Double Taxation Avoidance, and Transfer Pricing

Post Graduate Diploma in VAT Management

Objective

To provide comprehensive knowledge of the Value Added Tax and Supplementary Duties Act, 2012 of Bangladesh, covering VAT system, registration, imposition, collection, accounting, and compliance aspects.

Grading Policy

Your grade for this programme will be calculated out of 300 points. The minimum score required to pass this programme is 150 points, or an overall course grade of 50%. The table below shows the assignments you must complete and how they'll be incorporated into the overall grade.

Assignment	Possible Points
Attendance	50
Assignments and Presentations	50
Proctored Final Exam	200
Total	300

Attendance

Regular attendance and active participation in Zoom sessions are mandatory and significantly contribute to the final grade.

Assignments and Presentations

Regular assignments and presentations will be an integral part of the course, designed to assess understanding and application of each unit.

Proctored Final Exam

The final exam is comprehensive, covering all units of the course.

Items Allowed on Proctored Exam:

- A non-graphing, scientific calculator
- Blank scratch paper
- Pen or pencil
- Formula sheet provided by the institute
    - The formula sheet must be printed out. You may not view it online during your exam.

Items NOT Allowed on Proctored Exam:

- Graphing calculators
- Office programs, web browsers, or any programs
- Mobile phones, headphones, speakers, TVs, radios
- Notebooks or notes

Course Outcomes

Upon completion of this programme, you will be able to:

- In-depth understanding of the VAT system in Bangladesh.
- Proficiency in VAT registration, filing, and compliance processes.
- Ability to apply VAT principles in practical scenarios.

Prerequisites

Basic knowledge of finance and taxation.

Course Format

- Instructor-led training via Zoom.
- Interactive lectures, discussions, and Q&A sessions in each Zoom meeting.
- Active engagement in discussions and activities is encouraged.

Detailed Syllabus

Unit 1: VAT System in Bangladesh

Objectives

To understand the foundational principles, definitions, and legal framework of the VAT system in Bangladesh.

Sections Covered

Chapter One: Preliminary

Section 1: Short title and commencement

Section 2: Definitions

Relevant Sections from Other Chapters Covering the Basics of VAT System

Unit 2: VAT Registration and Turnover Tax Enlistment

Objectives

To learn the procedures and requirements for VAT registration and turnover tax enlistment.

Sections Covered

Chapter II: Tax Registration and Turnover Tax Enrollment

Sections covering registration, enlistment, and responsibilities of registered and enlisted persons

Unit 3: Imposition of VAT, Collection, and Recovery

Objectives

To explore the rules and methods for imposing VAT, including collection strategies and recovery mechanisms.

Sections Covered

Chapter III: Imposition of VAT

Sections covering imposition, collection, and recovery of VAT, including zero-rated and exempt supplies

Unit 4: Supplementary Duty and Turnover Tax

Objectives

To examine the concept and application of supplementary duty and turnover tax.

Sections Covered

Chapters Covering Supplementary Duty and Turnover Tax

Sections on the imposition and collection of supplementary duty and turnover tax

Unit 5: VAT Accounting and Return Filing

Objectives

To gain proficiency in VAT accounting practices, return filing processes, and compliance requirements.

Sections Covered

Chapters Covering VAT Accounting and Return Filing

Sections on VAT accounting, return filing, and refunds

Unit 6: VAT Deduction at Source (VDS) and Advance Tax (AT)

Objectives

To understand the mechanisms and compliance for VAT deduction at source and advance tax.

Sections Covered

Sections Relevant to VDS and AT from Various Chapters

Unit 7: Audit, Investigation, Offence, Trial, and Punishment

Objectives

To explore the audit and investigation processes, and understand the legal implications of offences and non-compliance.

Sections Covered

Chapters Covering Audit, Investigation, and Legal Implications

Sections on audit procedures, investigations, offenses, trials, and punishments

Unit 8: VAT Appeal, Revision, and ADR

Objectives

To learn about the processes for VAT appeals, revisions, and alternative dispute resolution.

Sections Covered

Chapters on VAT Appeal, Revision, and Alternative Dispute Resolution

Sections covering appeals, revisions, and ADR processes