Janata Shikshan Sanstha's

Kisan Veer Mahavidyalaya, Wai

List of Students Undertaking Internship/Apprenticeship at M. Com. Part -I for The Acadamic Year 2022-23

ROLL NO	NAME OF THE STUDENTS	TITLE OF THE PROJECT	GUIDE	PAPER. NO.
1	GAVATE NILESH SHANKAR.	A Study of Marketing Strategies of Saraswati Textile Market, Wai	Prof. D. H. Chavan	DSE-I-IV Marketing Management
2	SONAWANE AKANKSHA SANJAY.	A Study of Operating Cost Analysis of Dnyansagar Co-operative Credit Society Ltd., Wai	Prin. Dr. Gurunath Fagar	DSE-B-IV Advanced Costing
3	PISAL ARCHANA DATTATRAY.	A Study of Operating Cost Analysis of Dnyaneep Co-operative Credit Society Ltd., Wai	Dr.R.S.Chavan	DSE-B-IV Advanced Costing
4	POL NIKITA TANAJI	a study of working of Utkarasha Nagari Sahakari Patasanstha Itd., Wai	Prof. D. H. Chavan	DSE-H-IV Coperation & Rural Development
5	WADKAR PRADNYA SAHADEV	A Study of Budgetary Control of D.M.K. Jaoli Bank Ltd.Wai	Prof. D. H. Chavan	DSE-B-IV Advanced Costing
6	SANKPAL RAVINA RAMESH	A Study of Customers Preference of Danashree Garden and resturant At Post Wai	Prof. P. H. Dalavi	DSE-I-IV Marketing Management
7	PAWAR ARATI RAJENDRA	A Study of working of Consumer Stores in Wai	Prof. D. H. Chavan	DSE-H-IV Coperation & Rural Developmen
8	PAWAR POOJA AVINASH	A Study of Budgetary Control of The Mahableshwar Urban Co-operative Bank Ltd. Mahableshwar	Dr.R.S.Chavan	DSE-B-IV Advanced Costing
9	PRAVEENI DEVAPPA BADGE	A Study of Ratio Analysis of New Satara Sahakari Bank Wai Patsanstha,wai	Dr.R.S.Chavan	DSE-B-IV Advanced Costing
10	SHIRKE SAYALI SHANTARAM	Super Market Wai.		DSE-I-IV Marketing Management
11	SHIRKE SANKET DATTATRAY	A Study of Milk Processing Units in Wai City		DSE-H-IV Coperation & Rural Developmen
12	JADHAV LATA VILAS	A Study of Customer Preferences of D Mart Store, Wai	Prof. P. H. Dalavi	DSE-I-IV Marketing Management

13	KADAM SHAILA PRAMOD	a study of working of Mahila Sahakari	T	DCE H IV/Commette C D
		Patasanstha Itd., Wai	Prof. D. H. Chavan	DSE-H-IV Coperation & Rural Developmen
14	PATNE MANASI RAMESH	A Study of Customers Preference of Malas fruit processing Unit, Wai.	Prof. P. H. Dalavi	DSE-I-IV Marketing Management
15	JADHAV NAMRATA SURYAKANT	A Study of Customers Preference of Hotel Girija Resort At Post Bhilar	Prof.J. Y. Pawar	DSE-I-IV Marketing Management
16	SHINDE PRIYANKA DATTATRAYA	A Study of GST, Audit and Income Tax in J.B. Chavan and Associates, Pune	Dr.R.S.Chavan	DSE-B-IV Advanced Costing
17	GARDE NEHA SHIVAJI	A Study of GST, Audit and Income Tax in J.B. Chavan and Associates, Pune	Dr.R.S.Chavan	DSE-B-IV Advanced Costing
18	GARDI AKASH SHAMRAV	A Study of Financial Analysis of The Mahableshwar Urban Co-operative Bank Ltd. Mahableshwar	Prof .S. A. Patugade	DSE-B-IV Advanced Costing
19	DALAVI PALLAVI CHANDRAKANT	A Study Financial Performance of Om Dattaya Chaitanya Sahakari Bank Ltd., Wai	Prof .S. A. Patugade	DSE-B-IV Advanced Costing
20	PRATIKSHA UTTAM SHELAR	A study of working of student	Prof. D. H. Chavan	DSE-H-IV Coperation & Rural Developmen
21		A Study of Advertisment and Publicity of Mahalaxmi Shop Wai	Prof.J. Y. Pawar	DSE-I-IV Marketing Management
22	GAIKWAD TEJAS MUKUND		Prof .S. A. Patugade	DSE-B-IV Advanced Costing
23	YADAV AAKANSHA BALIRAM.	A Study of Cottage Industries Emporium in Mahabaleshwar	Prof .S. A. Patugade	DSE-B-IV Advanced Costing
24	BHANAGE AKANSHA KRISHNADEO	A Study of Budgetary Control of The Janata Urban Co-operative Bank Ltd. Wai	Prof .S. A. Patugade	DSE-B-IV Advanced Costing
25	MORE ARPANA AJIT	A Study on Customes Preference of Shivneri Resort ,Mahabalshwar	Prof.J. Y. Pawar	DSE-I-IV Marketing Management
26	SAPKAL PRACHI PRAKASH	A Study of Marketing Strategies for Maharashtra State Warehousing Corporation Wai	Prof.J. Y. Pawar	DSE-I-IV Marketing Management
27	PAWAR POOJA ANAND	A Study of Advertising & Publicity of Vishal Paint Mart ,Satara	Prof.J. Y. Pawar	DSE-I-IV Marketing Management
28	SAKATE SWAPNIL SHAMRAO	A Study of Ratio Analysis of Kalpataru Sahakari Patsanstha,wai	Prof .S. A. Patugade	DSE-B-IV Advanced Costing

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29	DHIWAR SAGAR MOHAN	a study of working of DCC Bank., Wai	Prof. D.D. Kirave	Dec IIIVo	
30	I A O T A D D D A MALA L D T A MALA L	A Study of Cost Analysis of The Ganesh		DSE-H-IV Coperation & Rural Developmen	
31	CLIAUCI AULIAI DU AL	Trading Company, Wai.	1	l a county	
		A Study of Financial Performance of OM Datta Sahari Bank, Wai	Prof. S. S. Deshmane	DSE-B-IV Advanced Costing	
32	BHILARE PRACHI SURENDRA	A Study of Pallod Creations		DOT D IV/ A /	
33	SHIRKE SHRADDHA SHANKAR	Mahableshwar A Study of Coot Analysis of The Ari	Prof. S. S. Deshmane	DSE-B-IV Advanced Costing	
		A Study of Cost Analysis of The Asian Bakery, Wai.	Prof. P. H. Dalavi	DSE-B-IV Advanced Costing	
		A Study of Advertising & Publicity of Minni's Chikki Fruit Products, Bhose Khind	Prof.J. Y. Pawar	DSE-I-IV Marketing Management	
		A Study of Cost Analysis of The Ganesh Farsan Store, Wai.	Prof. S. S. Deshmane	DSE-B-IV Advanced Costing	
		A Study of Customers Preference of Rahil Paaza Family Holiday Hotel , Panchgani	Prof. Jamdade R.S.	DSE-I-IV Marketing Management	
	SAH BITTUKUMAR KRISHNA	A Study of Advertising & Publicity of D Mart ,Wai	Prof. Jamdade R.S.	DSE-I-IV Marketing Management	
	GAIKWAD SAYALI KISHOR		i i on ournadad i t.o.	DSE-H-IV Coperation & Rural Developmen	
		A Study of Working of Utkarasha Nagari Sahakari Patasanstha Itd., Wai	Prof. Jamdade R.S.	DSE-H-IV Coperation & Rural Developmen	
40	JAYGUDE SHAILA NAVANATH	A Study of Marketing Om Sports and Printing.	Dr.R.S.Chavan	DSE-I-IV Marketing Management	
41	LANJEKAR SONALI JAGANNATH	A Study of Ratio Analysis of Shahir Sabale Patasastha, Pasarani	Prof. S. S. Deshmane	DSE-B-IV Advanced Costing	
42	SAWANT SIDDHI AMOL	A Study of Advertising & Publicity of	Prof. Jamdade R.S.	DSE-I-IV Marketing Management	
43	SHIVATHARE DHANASHRI RAMESH	A Study of Marketing Strategies of Hotel Tiranga Biryani Veg.Non Veg,Wai	Prof. Jamdade R.S.	DSE-I-IV Marketing Management	
44	KADAM AKSHAY KISAN	A Study of Working of Mahila Sahakari Patasanstha Itd., Wai	Prof. D.D. Kirave	DSE-H-IV Coperation & Rural Developmen	
45	SHELAR SHREYA SUBHASH	A Study of Working of Bhadreshwar Patasanstha Itd., Wai	Prof. D.D. Kirave	DSE-H-IV Coperation & Rural Developmen	
46	PANSE HARSHAVARDHAN RAMESH	A Study of Finacial Analysis of Kalpataru	Prof.C.S. Sabale	DSE-B-IV Advanced Costing	

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47	VARE DISHA DATTATRAY	A Study of Marketing Strategies of Hotel Sonali Biryani Veg.Non Veg,Wai		DSE-I-IV Marketing Management
48	ADSUL TEJAS SANTOSH	A Study of Marketing Strategies of Hotel Pearl, Wai	Prof. Jamdade R.S.	DSE-I-IV Marketing Management
49	KIRVE RUPALI DASHARATH.	A Study of Advertising Strategies of Hotel Duvankur, Wai	Prof.C.S. Sabale	DSE-B-IV Advanced Costing
50	RAJPURE ROHAN DATTATRAY.	A Study of Marketing Strategies of Hotel Gandharva, Wai	Prof.C.S. Sabale	DSE-I-IV Marketing Management
51	JAGTAP ADINATH YUVRAJ	A Study of Accounts and Finance at Atharva Faundries Pvt. Ltd. Wai	Prof.C.S. Sabale	DSE-I-IV Marketing Management
52	PAWAR SANKALP VINAYAK	101 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Prof.C.S. Sabale	DSE-B-IV Advanced Costing
53	PATEL SANA RAMZAN	A Study of Marketing Strategies for	Prof.Chandrika Sabale	DSE-I-IV Marketing Management
54	JADHAV AAKANKSHA RAMESH		Prof. P. H. Dalavi	DSE-H-IV Coperation & Rural Development
55	INGULKAR SACHIN SUNIL	A Study of Advertising and Publicity of Mala's Fruit Products, MIDC, Wai	Dr.R.S.Chavan	DSE-I-IV Marketing Management



(FROM GUIDE)

This is to certify that, Mr/Miss Baquele Pruveeni Devappa
a student has prepared a Report on Internship/ Apprenticeship performed at
New Satara Sahakari Bank Wai.
From 06/04/2023 to 16/65/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Dr. R.S. Chavan.

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(FROM GUIDE)

This is to certify that, Mr/Miss Shirke Sayali Shantaran
a student has prepared a Report on Internehin/ Americant.
Siddhivingyak Bazar & Sloper Harket Wai
From $\delta 1 / \delta 4 / 20 23$ to $08 / 057 20 23$ in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Port. P.H. Dalayi.
Prot. P.H. Dalayi.

Guide

Dy. Dalvi

(FROM GUIDE)

This is to certify that, Mr/Mss Shirke Sanket Dottats ay a student has prepared a Report on Internship/ Apprenticeship performed at Philk Processing Units in Wal.

From 03/04/2013 to 08/05/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Psot. T. Y. Pawax.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Tadhav Lata Vilas
a student has prepared a Report on Internship/ Apprenticeship performed at

D-Plant Ctore, Mal.

From 08/2023 to 15/05/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur, Under the guidance of

Prof. P.H. Dalavi.

Guide

Prince Dist. Salara

(FROM GUIDE)

This is to certify that, Mr/Miss Jachar Namada Suryakant
a student has prepared a Report on Internship/ Apprenticeship performed at Hotel Guring Resort, 13hilas
From 10 /04/20 23 to 20 /05/ 20 23 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. J. J. Paway.

Guide

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(FROM GUIDE)

This is to certify that, Mr/Miss Shinde Priyanka Dattatray
a student has prepared a Report on Internship/ Apprenticeship performed at
J.B. Chavan and Associates, Pune
From $05/04/2023$ to $15/05/2023$ in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Dr. R. S. Chavan.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Kadam Shaila Promod

a student has prepared a Report on Internship/ Apprenticeship performed at

Mahila Sahakari Patasanstha Ital, Mal.

From 08/04/20 23 to 22/05/2023 in partial fulfillment of degree of Master of

Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of

Prof. D.H. Chavan.

(FROM GUIDE)

This is to certify that, Mr/Miss Patne Planasi Ramesh
a student has prepared a Report on Internship/ Apprenticeship performed at
a student has prepared a Report on Internship/ Apprenticeship performed at Malas fruit Processing Unit, Wai.
From $06/04/2023$ to $15/09/2023$ in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Prot. P.H. Dalavi.

Guide

Principal

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(FROM GUIDE)

This	is to certif	y that, Mr	Miss G	arde	Neha	Shiv	aii	
a student	has pre	pared a	Report o	n Internsh	ip/ Appre	nticeship	performed	at
From	1 /4/202	-3 to 3	1/ < 1/20	23 in pa	rtial fulfillm	ent of degr	ree of Master	r of
Commerce	as prescr	ibed by t	he Shivaji	University,	Kolhapur.	Under th	e guidance	of
Dr. R	.5. Ch	wan	•		The state of the state of			1

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Principal Dist. Salara

(FROM GUIDE)

This is to certify that, Mr/M/ss Gardi Akash Shamrav
a student has prepared a Report on Internship/ Apprenticeship performed at
Mahableshway Urhan Co-Operative Bank Ita. Mahableshway
From 06/01/2023 to 21/0572023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Psot. S. A. Patugacle.

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(FROM GUIDE)

This is to certify that, Mr/Miss Shelax Pratiksha Uttam
a student has prepared a Report on Internship/ Apprenticeship performed at

CO-OPERATIVE STORE K.V. Plud.

From 08/04/2023 to 17/05/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Prof. D.H.Chavan.

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(FROM GUIDE)

This is to certify that, Mr/Miss Dalavi Palavi Chancrakant a student has prepared a Report on Internship/ Apprenticeship performed at On Datta Chaitanya Bank Har Bank Ha Wa, From 10/04/20 23 to 13/05/20 23 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. R. A. Palugade.

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Principal Principal

(FROM GUIDE)

This is to certify that, Mr/Miss Gavate Nilesh Shankax a student has prepared a Report on Internship/ Apprenticeship performed at Saxaswati Textile. Market, Wai, From 1/10/2023 to 31/16/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. D.H. Chavan.

Guide

(FROM GUIDE)

This is to certify that, Mr/Miss Sonawane Akanksha Sanjay a student has prepared a Report on Internship/ Apprenticeship performed at Dnyan sagar Co-operative Credit Society Ital Way. From 1/4/2023 to 31/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prin Do, Gurunath Fagare.

Guide

(FROM GUIDE)

This is to certify that, Mr/Miss Pisal Archana Dattatay
a student has prepared a Report on Internship/ Apprenticeship performed at

Dnyandeep Co-Operative Credit Society Italian.

From 2/4/2023 to 29/5/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of

Dr. R.S. Chavan

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Pol Nikita Tangii
a student has prepared a Report on Internship/ Apprenticeship performed at Utkarsha Nagari Sahakari Patasanstha Italian,

From 3/4/2023 to 15/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. D.H. Chavan.

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(FROM GUIDE)

	This is to certify that, Mr/Miss Shelax Shreya Subhash
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Statement Labor.	and the following the life is the second of
	8 /4/2023 to 27/5 / 2023 in partial fulfillment of degree of Martin
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(FROM GUIDE)

This is to certify that, Mr/M/ss Panse Harshavarahan Ramesh a student has prepared a Report on Internship/ Apprenticeship performed at Kalpataru Sahakari Patasanstha, klal.

From 10/4/2023 to 22/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. C.S. Sabale.

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Prindipal

(FROM GUIDE)

This is to certify that, Mr/Miss Vare Disha Dattatray	
a challent has prepared a Report on Internship/ Apprenticeship performed a	-
Hotel Sonali Bisyani Veg, Non-Veg, Wal.	
From 5/2/2023 to 12/57/2023 in partial fulfillment of degree of Master of	=
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of	-
Prot. Jandade Rs.	

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Adsu Tejas santos a student has prepared a Report on Internship/ Apprenticeship perfo	hormed at
From 8/4/2023 to 16/5/2023 in partial fulfillment of degree of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guest Tamadack Ris.	Master of idance of

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Principal

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(FROM GUIDE)

This is to certify that, Mr/Miss Lanjekar Sonali Jagannatt
a student has prepared a Report on Internship/ Apprenticeship performed at
Shahir Sabale Patasanatha, Pasarani
From 25/3/2023 to 29/4/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Profis. S. Deshmane.

Guide

(FROM GUIDE)

This is to certify that, Mr/Miss Sawant Siddhi Amol
a student has prepared a Report on Internship/ Apprenticeship performed at
a student has prepared a Report on Internship/ Apprenticeship performed at Dhanashn Garden Restaurant & Lodging, Wai
From 1 /4/2023 to 30/4/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. Jamelade Ris.

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(FROM GUIDE)

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Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of	

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Principal Principal

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(FROM GUIDE)

This is to certify that, Mr/Miss Kadam a student has prepared a Report on Internshi Pahila Sahakani Pahasan	Akshay Kisan ip/ Apprenticeship performed at
From $3/4/2023$ to $8/5/2023$ in particle Commerce as prescribed by the Shivaji University, P_{rot} , D_rD_r , $Kirve$.	rtial fulfillment of dome - co

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Principal

Oist. Satara

(FROM GUIDE)

This is to certify that, Mr/Miss Sah Bittukumar Krishna a student has prepared a Report on Internship/ Apprenticeship performed a	t
From \$ /4/2023 to 10/5/2023 in partial fulfillment of degree of Master of States of Master of the states of the st	f
Commerce as prescribed by the Shivaji University, Kolhapur, Under the guidance of Protitandade R.S.	•

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Principal

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(FROM GUIDE)

This is to certify that, Mr/Miss Gaikwad Sayali Kisho	~
a student has prepared a Report on Internship/ Apprenticeship performe	dat
Mahila Sahakari Patasanstha 1td klal From 3/4/2023 to 26/5/2023 in partial fulfillment of degree of Mas	
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidan	
Proti Jamdade Ris.	

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Principal

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(FROM GUIDE)

This is to certify that, Mr/Miss Dalvi Rutua Pracipal a student has prepared a Report on Internship/ Apprenticeship performed at Utkarsha Nagari Sahakari Patasanstha Italian From 6/4/2023 to 18/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. Jameace R.S.

Guide

(FROM GUIDE)

This is to certify that, Mr/Miss Taygude Shaila Navanath

a student has prepared a Report on Internship/ Apprenticeship performed at

Om Sports and Printing,

From 25/2/2022 to 10/4/2022 in partial fulfillment of degree of Master of

Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of

Dr. R.S. Chavan.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Dhiway S a student has prepared a Report on Internship/ D.C.C.Bank, Julian	Apprenticeshin norta
From 1/4/2023 to 22/5/2023 in partial Commerce as prescribed by the Shivaji University, Kol Proti D. D. Kirve.	fulfillment of degree of Master of

Guide

(FROM GUIDE)

This is to certify that, Mr/Miss Tagtap Pranali Pravin
student has prepared a Report on Internship/ Apprenticeship performed at
Ganesh Trading Company, Islai.
From 3 /3/2023 to 24/4/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of
Protis. S. Deshmane.

Guide

Principal Oist. Salara

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(FROM GUIDE)

This is to certify that, Mr/M/ss Shaikh Niha Bild a student has prepared a Report on Internship/ Apprenticeship performed at Om Da Ha Sahakari Bank, Jual,

From 10/3/2023 to 20/4/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Bof. S.S. Deshmane.

Guide

(FROM GUIDE)

This is to certify that, Mr/Miss Bhilare Prachi Surendra
a student has prepared a Report on Internship/ Apprenticeship performed at Palloc Creations Mepoleship
From 5 /4 /2023 to 29 / 3 / 2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. S.S. Deshmane.

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Principal

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(FROM GUIDE)

This is to certify that, Mr/Miss Shirke Shrackha Shanke a student has prepared a Report on Internship/ Apprenticeship performed Asian Bakery, Wal,	at
From 3/4/2023 to 26/5/2023 in partial fulfillment of degree of Master Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance Prot. P.H. Dalayi.	

Guide

Principal **

(FROM GUIDE)

This is to certify that, Mr/Miss Kar Sonal Shatrughna a student has prepared a Report on Internship/ Apprenticeship performed at Minn's Chikki fruit Products, Bhose khina.

From 1/5/2023 to 30/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. J. Y. Paway.

Guide



(FROM GUIDE)

This is to certify that, Mr/M/ss Pawax Prothamesh Hammand a student has prepared a Report on Internship/ Apprenticeship performed at Ganesh Faxsan Store, 1/201,

From 6/4/2023 to 15/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur, Under the guidance of Prof. S. S. Dechmane.

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Principal

(FROM GUIDE)

This is to certify that, Mr/Miss Chavan Darshan Vishau
Report on Internship/ Apprenticeship performed
pahil Plaza Family Holes, Fancingani
to 9/5/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolnapur. Under the guidance of
Prof. Jamdade Ris.

Guide



CERTIFICATE (FROM GUIDE)

This is to certify that, Mr/Mss Jagtap Adinath Yuvraj a student has prepared a Report on Internship/ Apprenticeship performed at Atharva faundries Pyt, Ital. Wal. From 27/3/2023 to 28/4/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. C.S. Sabale.

Guide

Principal Principal

(FROM GUIDE)

This is to certify that, Mr/Mss Pawar Sankalp Vinayak a student has prepared a Report on Internship/ Apprenticeship performed at Mahila Sahakari Patasanstha, Mai.

From 1/4/2023 to 2/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. C.S. Sable.

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(FROM GUIDE)

This is to certify that,	Mr/Miss Kis	ove Ru	pali Do	shosath
a student has prepared	a Report on	Internship/	Apprenticeship	performed at
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a student has	prepared a	Report on	Internship/		performed at
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	S. Sable				

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PSINAPANA DIST. Salabata

(FROM GUIDE)

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Commerce as prescribed by the Shivaji University,	Kolhapur. Under the guidance of
Prot. C.S. Sable.	

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WYSIN WAY O'SI, Salara MAN

Principal

(FROM GUIDE)

This is to certify that, Mr/Miss Jachav Akanksha Ramesh a student has prepared a Report on Internship/ Apprenticeship performed at Utkarsha Nagri Sahakari Patasanstha, Wai, From 6/4/2023 to 8/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. P.H. Dalvi.

Guide

(FROM GUIDE)

This is to certify that, M	Mss Ingulkar	Sachin	uni
a hear morand a	Report on Internship/	Apprenticeship per	rformed at
Mala's Fruit	Froducts, Pill	C, Mal	
From 5/4/2022 to	6 /5 / 20 23 in partia	I fulfillment of degree of	of Master of
Commerce as prescribed by	the Shivaji University, Ko	olhapur. Under the g	uidance of
Dr. R. S. Chavan			

Guide

*Principal

Oist. Salara

(FROM GUIDE)

This is to certify that, Mr/Miss Tamclace Rohan Ramesh a student has prepared a Report on Internship/ Apprenticeship performed at Mahalaxmi Shop Jal.,

From 03/04/2023 to 02/65/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. I. 4. Pawax.

Guide



(FROM GUIDE)

This is to certify that, Mr/Mss Gaikwad Tejas Hukund a student has prepared a Report on Internship/ Apprenticeship performed at Ganesh Trading Company, kay From 05/04/20 23 to 25/05/20 23 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. S. A. Padugade.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss <u>Jacay Aakanksha Bairam</u> a student has prepared a Report on Internship/ Apprenticeship performed at <u>Cottage</u>. <u>Inclustries Emporium</u>, <u>Planabaleshwar</u>, From 05/04/2023 to 25/05/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of <u>Prot. S. A. Patugade</u>.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Bhanage. Aakanksha Krishndev a student has prepared a Report on Internship/ Apprenticeship performed at Tanta Urban Co-operative. Bank Ltd. Wai.

From 03/04/2023 to 30/05/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. S.A. Patugade

Guide

VEER MALALY OF ALALY OF ST. Satara

(FROM GUIDE)

This is to certify that, Mr/Miss Pawar Pooja Anand
a student has prepared a Report on Internship/ Apprenticeship performed at Vishal Paint Mart, Satara
From 1/4/2023 to 30/4/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. T. J. Paway.

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This is to certify that, Mr/Mss Sakate Swapni Shamxao
a student has prepared a Report on Internship/ Apprenticeship performed at

Kapataru Sahakari Patsanstha, Mai,

From 5/4/2023 to 15/5/2023 in partial fulfillment of degree of Master of
Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of

Prot. & A. Patagade.

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(FROM GUIDE)

This is to certify that, Mr/Miss Move Ar	spana Alit
student has prepared a Report on Internst	nip/ Apprenticeship performed at
Shirtheri Resout, Mah	baleshwar
From \ \/5/2023 \to 20/5/2023 in pa	artial fulfillment of degree of Master of
Commerce as prescribed by the Shivaii University,	Kolhapur. Under the guidance of
Prot. T. Y. Pawar.	

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss <u>Sapkal Prachi</u> Prakash

a student has prepared a Report on Internship/ Apprenticeship performed at <u>Maharashtaa State Karehousing Corporation</u>, Wai, From 1/4/2023 to 4/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prot. J. Y. Paway.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Wacker Pracky a Sabaclev a student has prepared a Report on Internship/ Apprenticeship performed at D.M.K. Jaoli Bank Ltd. Wai.

From 2/5/2023 to 29/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. D.H. Chavan.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Sankpal Ravina Ramesh a student has prepared a Report on Internship/ Apprenticeship performed at Dhanashree Garden and Restaurant, Wal From 17/4/2023 to 19/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prof. P.H. Dalayi.

Guide



Principal

(FROM GUIDE)

This is to certify that, Mr/Miss Pawax Maxati Rajendra

a student has prepared a Report on Internship/ Apprenticeship performed at

Consumer Stores, May

From 12/4/2023 to 17/5/2023 in partial fulfillment of degree of Master of

Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of

Prof. D. H. Chavan.

Guide



(FROM GUIDE)

This is to certify that, Mr/Miss Pawar Pooja Avinash
a student has prepared a Report on Internship/ Apprenticeship performed at Mahableshwar Urhan Co-operative Bank Ltd. Mahableshwar From 3/5/2023 to 30/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Dr. R.S. Chavan

Guide

Principal

Dist. Salara

INTERNSHIP PROJECT REPORT ON STUDY OF "ACCOUNTS & FINANCE"

AT

C.A. D.B. KHARAT & COMPANY (WAI).

A project report submitted to the SHIVAJI UNIVERSITY KOLHAPUR.

Summer Training Project Report

Submitted in the partial Fulfillment of Requirement of MASTER OF COMMERCE (M.COM).

Semester II

Submitted by

MISS.AKANKSHA SANJAY SONAWANE.

Under the guidance of

Prin. Dr. Gurunath. J. Fagare

(M.com., M. phil., G.D.C.&A., PHD).

THE PRINCIPAL
KISAN VEER MAHAVIDYALAYA, WAI.
DIST- SATARA

120 150

This is to certify that the summer Internship Report entitled "Accounts & Finance, Direct & Indirect Taxation." by AKANKSHA SANJAY SONAWANE is her original work. She has worked under my guidance for the required period. This dissertation fulfils the requirement of the ordinance relating to summer Internship Training.

No part of this report has ever published by any other university or institution for any purpose whatsoever.

Dr. GURUNATH. J. FAGARE.

PRINCIPAL

KISAN VEER MAHAVIDYALAYA WAI

DECLARATION

This is to certify that the present summer Internship Report entitled "Accounts & Finance, Direct & Indirect Taxation" is my original Work. This summer Internship Report Fulfils the requirements of the of the "M. Com". degree of this University. It does not Form the basis for the award of any degree or diploma from any other university or institution.

AKANKSHA SANJAY SONAWANE.

(M.COM. I).



M/S. D.B. KHARAT & CO.

CHARTERED ACCOUNTANTS

OFFICE: -'SHREE LEKHA' NEAR S.T STAND, DATTAMANDIR, DATTAMAGAR, WAI, TAL- WAI, DIST-SATARA(PIN. 412803)

MOBILE NO.9822073499

Email: cadbkharat@gmail.com

Ref:

Date: 12/06/2023

<u>CERTIFICATE</u>

This is to certify that Miss. Akanksha Sanjay Sonawane, Student of Kisanveer Mahavidyalaya, Wai, has completed Summer Intership and Worked on Report – "Accounts and Finance, Direct and Indirect Taxation with our Firm during the period 01/04/2023 to 31/05/2023. She was attentive and sincere student.

039916

PLACE -: WAI

DATE -: 12/06/2023

FOR D.B.KHARAT & CO.

WHARA CHARTERED ACCOUNTANTS

CA.D.B.KHARAT Membership No.039916

Membersing ito.

(FROM GUIDE)

This is to certify that, Mr/Miss Sonawane Akanksha Sanjay a student has prepared a Report on Internship/ Apprenticeship performed at Dhyan sagar Co-operative Credit Society Ltd. Wai From 1/4/2023 to 31/5/2023 in partial fulfillment of degree of Master of Commerce as prescribed by the Shivaji University, Kolhapur. Under the guidance of Prin Do, Gurunath Fagare.



ACKNOWLEDGEMENT

I would like to express my deepest appreciation to all those who provided me the possibility to complete this report. I have taken efforts in this project. However, it would not have been possible without the kind support and help of many individuals and the organization. A special gratitude I give to our project manager Mr. D. B. KHARAT. and my college Principal Dr. GURUNATH. J. FAGARE. Whose contribution in stimulating suggestion and encouragement, helped me to coordinate my project specially in writing this report.

I would also like to acknowledge with much appreciation the crucial role of staff, who gave the permission to use all required equipment and necessary materials throughout the period. I have to appreciate the guidance given by the other supervisors as well as the panel especially in our project presentation that has improved our presentation skills thanks to their comments and advices.

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CHAPTER 1

INTRODUCTION

Organization is working as chartered Accountants firm under the rules and regulations and code of ethics designed for CA firm by ICAI (The Institute of Chartered Accountants of India.)

The Institute of Chartered Accountants of India (ICAI) was established as statutory body on July1,1961 under Chartered Accountants Ordinance, 1961 to regulate the profession of accountancy in the country.

ICAI is governed by the council which consists of nineteen members. Fifteen members are elected from amongst the members for a period of four Year. The remaining four of the council members are nominated by the Government of India.

Vision of ICAl is:

The performance of Chartered Accountants in India should be the benchmark of Professional excellence upholding the principles of integrity, transparency and accountability.

The chartered Accountancy course is conducted by the Institute of Chartered Accountants for India, which has its headquarter in New Delhi, 5 regional offices (Calcutta, Kanpur, Chennai, Mumbai and New Delhi) and 81 branches under these regional centers.

Chapter 2.

COMPANY PROFILE

CA.D.B. KHARAT &COMAPANY is a leading chartered accountancy firm. It is rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, secretarial services etc.

It is professionally managed firm. The team consist of distinguished chartered accountants, corporate financial advisors and tax consultants. The firm represent combination of specialized skills, which are generated to offer sound financial advice and personalized proactive services.

CA.D.B. KHARAT &COMAPANY has a clear vision for the future growth and development of financial markets and services and researches to stay ahead of these trends and developments. D.B. KHARAT & CO. improve its operations and areas of competencies and introduces services so as to assist clients in their business operations and growth.

Registration of firm -

D.B. KHARAT & COMPANY

Firm Category - Proprietorship Firms

Partners/Proprietor Name-

KHARAT DATTATRAYA BHIKOBA

ICAI Region - WIRC

Address

D.B. KHARAT &CO. SHREE LEKHA BUILDING, NEAR ST

STAND DATTAMANDIR, TAL WAI-412803

State - Maharashtra

Departments of company

CA.D.B. KHARAT &COMAPANY is having its head office in Wai. Almost all the controls and regulations are dealt at head office in wai. The office constitute different number of departments who basically handle their respective functions. The major departments include –

Audit and Assurance Departments-

Firm provides audit and assurance services to wide of clients which include performing audits of financial statements of limited banks, Trusts and societies. Firms also performs special assignment which include management audits, internal audits and investigation. Audit focuses on business issues and the matters that can impact on the financial statements.

Firm's emphasis is on delivering high quality services to clients, adding value to their business through identification of existing and potential control risks and suggestion best possible measures in the given circumstance. Firm always places priority to developing audit teams to clients who are well specific industry knowledge, experience and are professionally sound.

Tax and corporate Department —

Firm delivers taxation services to clients and assist them in obtaining optional tax benefit available under the laws. Firm also assist clients to comply with the tax rules and regulations and always keep them updated with the latest developments. Tax personnel are qualified professionals, experienced and knowledgeable. We maintain a comprehensive tax library which always provides ready reference and timely solution in complex situations.

In CA.D.B. KHARAT & CO. same staff handling with tax matters as well as corporate sector and Audit Work.

Computer Department -Department deals with online filling of returns of income tax department and finalize audit reports in proper format in a presentable manner.

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SERVICES OFFERING

Company Registration-

The most common business composition is to register a Pvt. Ltd. Company. Company registration will enable limiting the person liability of promoter to the extent of paid up capital. Promoters have to get DIN & check availability of the company name.

One Person Company —

Register one-person company (u/s 2 (62) of companies Act 2013) for quick start of your business within reasonable fees by CA firm.

➤ GST Registration —

It is necessary to get GST Inputs Tax Credit. CA firm can ease out the process within reasonable fess.

Project Financing –

CA can prepare project report for loan financing to ensure that you get best eligible amount in the shortest time. Generally fees are charged as percentage of financed amount.

> Tally Accounting -

Tally is most used accounting software. small and medium sized business can take services from CA firms who can allocate accountants to handle accounting for your business.

Statutory Audit −

Get the statutory audit of your company under companies Act from CA firms.

Statutory audit is compulsory for any type of company.

<u>Tax Audit</u> Tax Audit is requirement of Income Tax Act for companies. Tax Audit Report helps in compliance of income tax laws & highlights key tax related information. Experienced CA firm can help in non-compliance of income tax laws.

CHAPTER III CONCEPTUAL DISCUSSION

OBJECTIVES OF STUDY

I choose to work with CA D.B. KHARAT & CO. During this internship I have learnt many new skills. Before internship I have only theoretical knowledge about work in organization but now I have practical some practical experience of working in organization. Now I have knowledge about the organization's working environment and how organizations work and achieve their goals and objectives.

This internship has to gives me the understanding of business and also about the elements of strategic thinking, planning and implementation, and how these things are applied in a real world organization environment. Following are the objectives that I have in my mind before working as an internee.

- To improve communications skills.
- To analyze the business situations.
- > To establish high standard in professionalism.
- > To more than the theoretical knowledge.
- > To apply the theoretical knowledge in actual organization.
- > To compare practical aspects with theoretical aspects.
- > To make quick decision in real situations.
- > To learn how to promote and to conduct research in business areas.
- To enhance my personal knowledge and professional preparation for future.
- > To properly integrate my theoretical knowledge and practical work.
- To plan for the future of oneself and learn how to adjust in an organization.
- > To know how to present your recommendations in front of your boss.

- > To get knowledge of opportunities and threats while entering into an organization.
- To get exposure to do a work in an organization and also known about organization behavior, ethical rules and regulations.
- Assist the student development of employer- valued skills such as teamwork, strong communication and attentions in details.
- ➤ To expose student to the environment & expectations of performance on part of accountants in professional accounting practice.
- Enhance & expands the student's knowledge of particular areas of accounting.
- Expands networks of professional relationship &contacts.
- Develop time management skills and the ability to be responsible for more than one project at a time.
- Develop organizational skills to complete the project in a timely manner.

JOB DESCRIPTION

I have tried my best to enhance my abilities and apply the knowledge that I gained during the studies. I work in office during the period from 1st May 2023 to 1St June 2023. I Working in office for 6 hours. The office open at 11 am morning and close at 6 pm in evening.

On my first week at firm, company head Mr. D.B. KHARAT gave me training session about filling audit report of branches of Dnyandeep Bank. I am correctly filled 5 branches report of this bank.

On my second week at firm company head Mr. D.B. KHARAT gave me training session about TDS return and computerizes accounting in tally software and also shared his practical experience with me and gave me some techniques of this process. He also guided me that how to prepare GST return and filling data in income tax return preparation software.

On my third week at firm I do audit of Branches of Satara District Bank. I do audit at pasrani, khandala, shirwal market yard wai in this branches of DCC Bank. During the audit we checked the vouchers, and available lockers, how many gold bags are available in bank, bank statements, KYC compliance and information about other financial aspect.

On my fourth & fifth week at firm I filled and finalized the audit report of branches of Satara District bank at office. There are total 30 branches of DCC bank are available for audit. About 30 I filled out the 25 branches audit report and finalize them with the help head.

Different task that I performed during my internship:

- Vouching
- Preparing books of accounts in tally
- Voucher entry
- Preparing data in excel sheet
- Preparing partnership deed
- > Intangible assets
- > Prepare projected and other balance sheet
- Auditing
- Taxation
- > Theoretical learning of different types of Taxation and GST
- Maintenance of accounts/book keeping.
- TDS return Preparation
- Income tax return preparation
- > Calling clients for give bank statements to fill income tax return

the second secon

Software used during the internship:

- MS office
- > Tally software.

Overview on TDS:

Tax deducted at source (TDS) is a tax that is deducted from income that a company in India pays to a recipient or suppliers if the income amount exceed a specific statutory limit in a financial year. The type of income that are subject to TDS include:

- Salary
- > Interest and dividend
- Winning from the lottery
- > Insurance commission.
- Rent
- > Fees from professional and technical services.
- > Payment to the contractor and subcontractor

The withholding amount for TDS can be deducted from an invoice submitted by a supplier or from the payment that is issued to the recipient or supplier. Examples of recipients and suppliers include contractors, providers of professional services, employees and real estate landlords. Companies submit a TDS certificate to each supplier on a monthly or yearly basic. TDS certificate either form 16 (R75110A) or form 26Q-P2P-IND (R751122EQ). form 16 is the TDS certificate which an individual submit and Form 26Q is the TDS certificate which a company submits to the tax authorities.

OVERVIEW OF VOUCHING

Vouching is a technical term which refers to the inspection of documentary evidence supporting and substantiating a transactions, by auditor. It is the practice followed in an audit, with the objective of establishing the authenticity of transaction recorded in the primary books of accounts. Vouching can be described as the essence or backbone of auditing.

PREPARATION ON BOOKS OF TALLY- Following are the books that were made in tally-

* VOUCHER ENTRY -

Tally provides flexibility to use predefined voucher types, comprising of accounting and inventory voucher types to record various business transaction. It also allows you to use keyboard shortcut keys as well as mouse operations during the entry.

To create a new voucher type.

Go to get way of tally > Accounts info > Voucher type > create.

- > Enter the voucher name
- Specify the type of voucher
- > Specify the method of numbering
- > Activate or deactivate the other functions as required.

BOOKS AND REGISTERS-

Tally provide you capability to generate various books and registers for any specific period Viz..month, date, and year and as on date. In Tally, once voucher entry is made, the transaction are automatically & immediately in the Day book and Other Books of Accounts without any additional efforts. Tally allows you to maintain and generate all primary books of accounts and registers like-

- Cash Book
- Bank Book
- Purchase Register
- Sales Register
- > Journal Register
- Debit note Register
- Credit note Register
- General Ledger.

organization to ascertain how far the financial statement as well as non-financial disclosures present a true and fair view of the concern.

Types of Audit conducted-

- Statutory audit of companies
- > Tax Audit under the section 44AB of the Income Tax Act, 1961.
- Concurrent Audit
- > Branch Audits of the Banks
- > Audit of PF Trusts, Charitable Trusts, Schools etc.
- Audit of Co-operative Societies
- > Internal Audit.

OVERVIEW ON GST-

GST is an indirect Tax which has replaced many indirect taxes in India. The Goods and Service Tax Act was passed in the parliament on 29th March 2017. The Act came into effect on 1st July 2017; Goods & Service Tax Law in India is a comprehensive, multi-stage, destination based tax that is levied on every

value addition.

In simple words, Goods & Service Tax (GST) is an Indirect tax levied on the supply of goods and services. This law has replaced many indirect tax laws that previously existed in India. Goods & services are divided into five slabs for collection of tax -0%, 5%, 12%, 18% and 28%. Transaction made within the a single state are levied with Central GST (CGST) by the central government and State GST (SGST) by the state government. For inter-state transaction and imported goods & services an Integrated GST (IGST) is levied by Central government.

CHAPTER 4

WORK & RESEARCH

Description of process followed to accomplished the assigned task in the company

Tally Entries —

Following process are followed for accomplishment this task:

- Firstly, we review all records of vouchers carefully, that no any voucher had any queries related to adjustment.
- Then, we make a separate folder for that work.
- Then, we create a company in tally software by that company name and started doing entries.
- Receipt & payments entries are posted carefully as it carries some contra entries also.
- Then, after completing entries posting rechecked the data by balance sheet, Trial balance & Day book.
- Any queries related to this work communicated to our external mentor.

Auditing –

These steps were followed by us in auditing -

- Build an audit strategy
- Verify that all outgoing check were properly signed, accounted for and posted to the correct accounts.
- Ensure that all deposits were properly posted.
- Review all financial statements.
- Complete the financial review worksheet.
- Suggest improvements to internal controls.
- Determine your audit opinion.
- Submit all documents to companies.

CHAPTER - 5

LEARNING & CONCLUSION & SUGGESTION

Behavioral Learning from the Organization -

* COMMUNICATION -

Good communication consists of many other different sub-skills, from suitable patterns of body language and eye contact with the ability to write clear and accurate reports. Accurate listening and ability to follow instruction are especially important but are often ignored or taken for granted.

❖ GOAL SETTING AND PLANNING -

Anybody can wish for something to happen, but to accomplish anything one must plan which surprising few people know to do. Planning requires setting concrete goals, identifying workable actions steps, and making a commitment to see the plan through.

❖ SELF – IMPROVEMENT –

Life in workplace should not enforce stagnation, there should be a constant need or desire for improvement. Employees should improve to avoid both the frustration of inexperienced and contentment with their work.

SUGGESTIONS

Though the organization is really good at everything and everything is well maintained and managed. But still there are some chances of improvement. In my opinion some of the suggestions are;

- ✓ They have good opportunity to introduced the ISO standards training program which no other firm is giving to customer.
- ✓ Try to adopt new technologies that their competitors are not using.
- Make a network that allows its customer to negotiate with them easily.
- ✓ In comparison with their competitors, D.B. KHARAT & CO. has an edge in making an accurate and error free report.
- ✓ The local economy continues to be strong and we believe our typical clients will continue to flourish.
- ✓ The company has mostly professional educated human resources
 which are the biggest threat for their competitors.
- ✓ The employees are provided less salary than the government has asked to provide in minimum wage act, therefore the employees must be provided at least minimum salary.
- ✓ Most of the computer and laptops in which the work was done were old and because of that we were unable to carry out our tasks properly. The organization must have proper system so that the work load can be handled efficiently.

LIMITATIONS

- They, have a small staff with limited skill set in many areas.
- Less number of staff members.
- ❖ Development in technology are changing this market. D.B. KHARAT & CO. needs to adopt new technology and adopt to the changed market realities.
- Change the government policies and procedures may act as threat for company.
- A small change in focus of large competitor might wipe out any market position achieved.
- ❖ D.B. KHARAT & CO. has many competitors. Under certain circumstances stiff competition can threaten the margins and hence the survival of the firm.

CONCLUSION

- ✓ CA D.B. KHARAT & CO. is overall one of the profit making and reputed firm. The organization since its very first day is devoted to providing quality services. The detailed and through review of work and clients trust shows the perfection with which it is working.
- ✓ The firm has earned a distinction of being placed in the category

 'A' in the list of panel of auditors maintained by State Bank of
 India. Moreover, only these "A" category firms can audit of listed
 companies.
- ✓ The institute of Chartered Accountant of India has also carried out the Quality Control Review and has issued satisfactory QCR report stating that the firms has conducted the audits of the clients in accordance with standards on Auditing.

CHAPTER - 6

BIBLIOGRAPHY

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- √ http://economictimes.indiatimes.com
- ✓ http://www.gstcouncil.gov.in/
- ✓ https://www.wikipedia.org/
- ✓ www.google.com

ATTENDANCE SHEET

PERIOD 1 ST MAY 2023 - 1 ST JUNE 2023

DATE	TIME	WORING HRS	SIGNATURE
1-05-2023	11.00 AM TO 5.00 PM		Duck
2-05-2023	11.00 AM TO 5.00 PM	6 HRS	Burne
3-05-2023	11.00 AM TO 5.00 PM	6 HRS	8 Dune
4-05-2023	11.00 AM TO 5.00 PM	6 HRS	Shouthe
5-05-2023	11.00 AM TO 5.00 PM		Dimes 2
6-05-2023	11.00 AM TO 5.00 PM	6 HRS	Buens
7-05-2023	11.00 AM TO 5.00 PM	6 HRS	SUNDAY
8-05-2023	11.00 AM TO 5.00 PM	6 HRS	Duni
9-05-2023	11.00 AM TO 5.00 PM	6 HRS	Estures
10-05-2023	11.00 AM TO 5.00 PM	6 HRS	Buch
11-05-2023	11.00 AM TO 5.00 PM	6 HRS	Dun
12-05-2023	11.00 AM TO 5.00 PM	6 HRS	(Dunons
13-05-2023	11.00 AM TO 5.00 PM	6 HRS	(3) none
14-05-2023	11.00 AM TO 5.00 PM	6 HRS	SUNDAY

15-05-2023	11.00 AM TO 5.00 PM	6 HRS	Diese
16-05-2023	11.00 AM TO 5.00 PM	6 HRS	Dues
17-05-2023	11.00 AM TO 5.00 PM	6 HRS	(Shuene
18-05-2023	11.00 AM TO 5.00 PM	6 HRS	Dune
19-05-2023	11.00 AM TO 5.00 PM		Dune
20-05-2023	11.00 AM TO 5.00 PM	6 HRS	Shuone
21-05-2023	11.00 AM TO 5.00 PM	6 HRS	SUNDAY
22-05-2023	11.00 AM TO 5.00 PM		Durano
23-05-2023	11.00 AM TO 5.00 PM	6 HRS	(Sharano
24-05-2023	11.00 AM TO 5.00 PM	6 HRS	Dine
25-05-2023	11.00 AM TO 5.00 PM	6 HRS	(Dune
26-05-2023	11.00 AM TO 5.00 PM	6 HRS	Dinne.
27-05-2023	11.00 AM TO 5.00 PM		Dunie
	PM		SUNDAY
29-05-2023	11.00 AM TO 5.00 PM		Bluese
30-05-2023	PM		Dimense
31-05-2023	11.00 AM TO 5.00 PM	6 HRS	Downs

Jeg . 120