

# **SUMMER INTERNSHIP PROJECT**

**“A Study on Basics of GST & Accounting Practices in Tally  
Prime”**

Submitted to:

**DMSR**

**G. S. College of Commerce and Economics, Nagpur,  
(An Autonomous Institution)**

Affiliated to:

**Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur**

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Faculty Guide:

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**Department of Management Sciences and Research**

**G. S. College of Commerce & Economics,  
Nagpur NAAC Accredited “A” Grade  
Institution**



**Academic Year 2022-2023**



## CERTIFICATE

This is to certify that the investigation described in this report titled “**A study of Accounting and Finance with Special Reference CA. Sumit L. Tajpuriya**” has been carried out by **Miss. Swati Subhash Garghate** during the summer internship project. The study was done in the organization, **CA Sumit L. Tajpuriya** in partial fulfillment of the Requirement for the degree of Master of Business Administration of **G. S. College of Commerce & Economics, DMSR, Nagpur** affiliated to **R. T. M. Nagpur University, Nagpur**. This work is the own work of the candidate, complete in all respects and is of sufficiently high standard to warrant its submission to the said degree. The assistances and resources used for this work are duly acknowledged.

**Prof. Shubhangi Jepulkar**  
(Faculty Guide)

**Dr. Sonali Gadekar**  
(MBA Cordinator )

# CERTIFICATE



## CERTIFICATE OF INTERNSHIP

THIS CERTIFIES THAT

SWATI S. GARGHATE

has Successfully Completed Internship in Finance Management

at **GREEN GROWTH CONSULTANCY PVT. LTD., NAGPUR**

from 21-09-2022 to 04-11-2022.

We Found Him/Her Sincere, Hardworking, Dedicated and Result Oriented and Wish Him/Her All The Best For Future.

09-11-2022

DATE

Ritika

DIRECTOR

**GREEN GROWTH CONSULTANCY PVT. LTD.**  
www.virtualggc.com

## ACKNOWLEDGEMENT

It is matter of pride and privilege for me to have done a Summer Internship Projects in “**Green Growth Consultancy pvt. ltd.**” and I am sincerely thankful to them to for providing opportunity to me.

I am thankful to “**Sumit L. Tajpuriya (CA) and Director of the firm Mrs. Ritika Tajpuriya**” for guiding me through this project and continuously encouraging me. It would not have been possible to complete this project without his support.

I would also like thankful to the faculty members of Department of Management Sciences and Research, G.S. College of Commerce and Economics, Nagpur and particularly my mentor “**Prof. Shubhangi Jepulkar**” for helping me during the project.

I am Thankful to the Principle of G.S college of Commerce and Economics, Nagpur “**Dr. Swati S. Kathley**” and to the Dean of the DMSR “**Mr. Anand Kale**”

Finally, I am grateful to my family and friends for their unending support.

**Swati S. Garghate**

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## **INTRODUCTION**

### **Accounting**

Accounting, which is often just called "accounting," is the process of measuring, processing, and sharing financial and other information about businesses and corporations.

### **Definition of accounting**

Accounting is the processor keeping the accounting books of the financial transactions of the company. The accountants summarize the transactions in the form of journal entries. These entries are used in bookkeeping. The books of accounts are prepared by the accountants as per the regulation of the auditors and various regulating bodies. The accountants might follow the Generally Accepted Accounting Principles (GAAP) or the IFRS (International Financial Reporting Standards) principles

If an analyst reads the book of accounts, he/she can get a fair idea of the financial situation of the company. Thus, for public listed companies, the book of accounts is necessary to determine the company valuation.

### **Work of accounting**

Accounting is one of the most important things a business does. A bookkeeper or accountant might do it in a small business or by dozens of people in a large organization's finance department. The reports made by different types of accounting, like cost accounting, financial accounting and managerial accounting.

The operations, financial status, and cash flows of a large organization over a certain time period are summed up in the financial statements. These are short reports after incorporating all the transactions based on hundreds of individual financial transactions. So, on top of years of schooling and hard tests, all accounting credentials require a certain number of years of real-world accounting experience.

In the United States, a bookkeeper can handle simple accounting tasks. In contrast, other qualifications like the CMA or the CPA might be required for complex tasks. In Canada, the CPA manages complex tasks.

In India, the CA or the Chartered Account is the qualification for the accountants. It is a competitive exam, and the student needs to pass the papers to become a chartered accountant. For all tax-related and accounting related queries, the CA is considered a knowledgeable person.

## **Various Accounting Varieties**

### **Financial Accounting**

The balance sheet, income statement, and cash flow statement summarize all financial transactions that occurred within a specific accounting period. The process of preparing interim and annual financial statements is called financial accounting. Most businesses have their annual financial accounts audited by an independent CPA firm. Certain entities, such as publicly-traded corporations, are required to undergo audits. As part of their lending covenants, lenders frequently require the annual results of an external audit. Therefore, the bulk of businesses will perform annual audits for whatever reason.

## **Managerial Accounting**

Managerial accounting and financial accounting use many of the same data, but they organize and use the data in different ways. In managerial accounting, the accountant needs to prepare periodical reports for actionable insights. The decisions by the management are taken after considering these managerial reports. In addition to budgeting, forecasting, and different tools for analyzing finances, managerial accounting has many other accounting features. This is for any kind of information that management might find useful.

## **Cost Accounting**

Cost decisions are taken after considering the insights of cost accountants. Cost accounting looks at all of the costs of making a product. The relevant managers make use of the costing decisions to check the viability of the products and improve costing decisions.

## **Conditions for Accounting**

Most of the time, accountants in the United States use generally accepted accounting principles (GAAP) when making financial statements. GAAP is a set of rules and regulations meant to make it easier for businesses to compare and share their financial reports.

The International Accounting Standards Board is in charge of the International Financial Reporting Standards (IFRS), used in most other countries.

## **Responsibilities of an accountant**

Accountants help businesses keep accurate and up-to-date records of their finances. Accountants summarize business transactions in the form of various financial statements. Also, the job of the accountants is to prepare actionable reports for the top management.



## **Accounting requires skills.**

There are many different kinds of people who become accountants. In general, though, accountants need to pay close attention to details because they need to be able to spot and fix small mistakes or oddities in a company's financial statements. Problem-solving also requires being able to think logically. Due to the widespread availability of computers and calculators, math skills are not as important as they used to be.

## **FINANCE**

Finance is defined as the management of money and includes activities such as investing, borrowing, lending, budgeting, saving, and forecasting. There are three main types of finance: (1) personal, (2) corporate, and (3) public/government.

### **Examples**

The easiest way to define finance is by providing examples of the activities it includes. There are many different career paths and jobs that perform a wide range of finance activities.

Below is a list of the most common examples:

- Investing personal money in stocks, bonds, or guaranteed investment certificates (GICs)
- Borrowing money from institutional investors by issuing bonds on behalf of a public company
- Lending money to people by providing them a mortgage to buy a house with
- Using Excel spreadsheets to build a budget and financial model for a corporation
- Saving personal money in a high-interest savings account
- Developing a forecast for government spending and revenue collection

### **Finance Topics**

There is a wide range of topics that people in the financial industry are concerned with.

Below is a list of some of the most common topics you should expect to encounter in the industry.

- Interest rates and spreads
- Yield (coupon payments, dividends)
- Financial statements (balance sheet, income statement, cash flow statement)
- Cash flow (free cash flow, other types of cash flow)
- Profit (net income)
- Cost of capital (WACC)
- Rates of return (IRR, ROI, ROA)
- Dividends and return of capital
- Shareholders
- Creating value
- Risk and return
- Behavioral finance

## **Finance Careers**

A definition of finance would not be complete without exploring the career options associated with the industry. Below are some of the most popular career paths:

- Commercial banking
- Personal banking (or private banking)
- Investment banking
- Wealth management
- Corporate finance
- Mortgages / lending
- Accounting
- Financial planning

- Treasury
- Audit
- Equity research
- Insurance

## COMPANY PROFILE

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**SUMIT L. TAJPURIYA**

**CHARTERED ACCOUNTANT FIRM**

1. Company Name: Green Growth Consultancy Pvt. Ltd
2. Company Address: 225/E Gokulpeth Nagpur MH 440010 Maharashtra, INDIA
3. Phone No: 7028053077
4. Email ID: [finance@virtualggcgmail.com](mailto:finance@virtualggcgmail.com)
5. Website : [www.virtualggc.com](http://www.virtualggc.com)



**GREEN GROWTH CONSULTANCY PRIVATE LIMITED** is a **MAHARASHTRA** based Private Limited. Company Registered at dated 16/10/2020 12:00:00 Am on Ministry of corporate Affairs (MCA), The Corporate Identification Number (CIN) of Green Growth Consultancy Private Limited is U74999MH2020PTC348054 and registration number is U74999MH2020PTC348054 It has been classified as Company Limited By Shares and is registered under Registrar of Companies RoC-Mumbai India. Authorized share capital of Green Growth Consultancy private Limited is Rs.100000 and its paid up capital is Rs. 100000. It aspires to serve in OTHER BUSINESS activities across the India.

Its Annual General Meeting (AGM) was lastly conducted on and as per the records of Ministry of Corporate Affairs (MCA), its balance sheet was last filed on.

The registered Email address of Green Growth Consultancy Private Limited is [finance@virtualggcgmail.com](mailto:finance@virtualggcgmail.com) its registered address is 201, Floor 2, Plot 24/26 Cecil Court, MahakaviBhushaMarg, Regal Cinema Colaba Mumbai City MH 400039 IN MAHARASHTRA India 400039.

The current status of Green Growth Consultancy Private Limited shows as an ACTIVE.

### **Company details**

Company Name: GREEN GROWTH CONSULTANCY PRIVATE LIMITED

Company Activity: OTHER BUSINESS ACTIVITIES

CIN:U74999MH2020PTC348054

Registration Date: 16-OCT-2020

Registration Number: 348054

Date of Incorporation: 16-October 2020

Registered Address: 201, Floor 2, Plot 24/26 Cecil Court, MahakaviBhushanMarg, Regal

Cinema Colaba Mumbai Mumbai City MH 400039 IN Maharashtra

Category: COMPANY LIMITED BY SHARES

Sub Category: NON-GOVT COMPANY

Company Class: PRIVATE

Headquarters: Mumbai, Maharashtra

### **Company Status**

RoC: RoC-Mumbai

Company Status: ACTIVE

### **Our Services**

- Auditing & Assurance
- Taxation -Direct & Indirect
- Business set up & Financial Services
- Accounts outsourcing
- investments

## **GREEN GROWTH CONSULTANCY PVT. LTD.**

### **VISION:**

We envision a world where financial decisions are made based on sound financial advice that's accessible to everyone

### **MISSION:**

To revolutionize the financial services sector with professional, intuitive and seamless finance management.

Our key strengths are and will always remain

Our Team

Our knowledge

Our Reach

### **Directors:**

<b>Director Identification Number</b>	<b>Name</b>	<b>Designation</b>	<b>Date of Appointment</b>
8922086	Ritika Sumit Tajpuriya	Director	16-10-2020
8922088	Sejal Agarwal	Director	16-10-2020



## **SHARE CAPITAL DETAILS:**

Authorise capital (in RS)	₹ 1,00,000
Paid up capital (in RS)	₹ 1,00,000
Last Annual General Meeting Date	24/09/2022
Latest Date of Balance Sheet	31/03/2022

## **SERVICES OFFERING BY SUMIT L. TAJPURIYA (CA) FIRM**

- **GST REGISTRATION**

GST registration of business is to enable selling of goods with turnover value beyond a certain limit. Limit may differ from state to state. It is necessary to get GST Input Tax credit Experienced CA firms can ease out the process within reasonable fees.

- **GST RETURN**

GST Return to be filed on periodic basis by business to provide information about value of turnover & Total GST liability & mode of Payment. Frequency may differ from state to state. Days will attract penalty.

- **PROJECT FINANCING**

Companies need funds to grow their business. Experienced 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 for financed amount. Experienced CA Firms can ensure compliance with reasonable fees.

- **ROC Filing**

Periodic returns / firms need to be submitted to registrar of companies (ROC) for companies act compliance. Experienced CA firms can file timely & correct ROC filing in reasonable overall cost.

- **Internal Audit**

Internal Audit & Internal Financial Control Testing is needed as per Companies Act. Internal Audit is NOT as compulsory as Statutory Audit. Internal auditor can add value to your business to arrest leakage & improve control & efficiency.

- **Tally Accounting**

Tally is most used accounting software. Small & medium sized business can take services from CA firms who can allocate accountants to handle accounting of your business.

- **Statutory Audit**

Get the Statutory Audit of your company under Companies Act from experienced CA firms. Statutory Audit is compulsory for any type of company

## TERMINOLOGIES

**Business:** An organization is created with a objective of making a profit from the sale of goods and services.

**Book keeping:** The act of systematically recording the financial transaction affecting a business

**Book value:** The net amount showed in the accounts for an asset, liabilities or owner equity item.

**Calendar Year:** An entity's reporting year, covering 12 months.

Transection: Exchange of good and services between business or individuals. Can also be other event having an economic impact on a Business.

## **OBJECTIVES OF STUDY**

- To know the corporate culture and experience actual working in the company.
- To record the basic of accounting transactions and practice of Tally Prime.
- To know the services provided by the CA firms towards the their clients.
- To understand links between theoretical knowledge and the actual practical knowledge.
- To enhance knowledge, skills and confidence in the professional field.
- To understand the functions of the CA in accounting and the finance.

## **SCOPE OF THE STUDY**

- The internship at CA Sumit L. Tajpuriya was my first experience in the corporate world. I get to learn how to implement the knowledge in practical form.
  
- At starting I get to know about the services provided by CA firms.
  
- The first work I get is to do the audit of an business, in which the balances of the last year forwarded should be matched.
  
- After I need to detail cross checking of the bank book , cash book, purchase book, sales book and journal ledger of the business.
  
- In these internship I get to know how to communicate with clients and to solve the queries and missing data to be collected from them.

## **NEED OF THE STUDY**

- Keep a record of business transactions.
- Facilitates decision-making for management.
- Communicates results.
- Meets legal requirement.
- To gain high earning potential.

## **LIMITATIONS**

- It is unable to measure things or any events that do not have any monetary value.
- It uses historical costs to measure the values without considering factors such as price changes and inflation.
- It requires specialist to accounting and financing.
- It is time consuming if date is incorrect.
- Number of practical concepts are there in accounting and finance so theoretical data is not too used in it.



## CONTRIBUTION DURING SIP

Starting Date: 21 September 2022

End Date: 4 November 2022

Duration: 45 Days

I have tried my best to enhance my abilities and apply the knowledge that I gained during the studies. On my first day at firm, company Director Miss. Rikita Tajpuriya provided me a videos of the general working in the office over different topics. And given SOPs of the working.

Different task that I performed during my internship:

Week 1:

- Vouching

Week 2:

- Voucher Entry

Week 3:

- Book and register

Week 4:

- Theoretical learning of different type GST

Week 5:

Single step balance sheet

Multi- step balance sheet

Week 6:

- Preparing Data in Excel Sheet

**Software used during internship:**

- MS Office
- Tally Software

## VOUCHING

Audit Program for Vouching and verification of Transaction: Program planning regarding the nature, extent, and timing of procedures is critical to audit efficiency and effectiveness. Planning an audit involves establishing the overall audit strategy for the engagement and developing an audit plan. The objective of auditor is to plan the audit so that it will be performed in an effective manner.

During Audit planning only, the audit decides about the audit technique, extent of audit required, documentation technique etc. Audit planning and documentation has a very important role to play in an auditing exercise. A good auditing planning make it possible to get the auditing exercise completed in a timely and cost effective manner. The objective of this lesson is to create understanding about audit planning, audit program, audit working papers and other audit documentation techniques.

Vouching that I have done in my internship project and understand it by guidance of CA Sumit Tajpuriya.

## VOUCHER ENTRY:

Tally provides flexibility to use predefined voucher types, comprising of accounting and inventory voucher types to record various business transactions. It also allows you to use Keyboard Shortcut Keys as well as mouse operations during voucher entry.

To create a new Voucher Type,

Go to Gateway 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.

I have done vouchers entries in tally with the help of the tally software's.

## **BOOKS AND REGISTERS:**

Tally provides 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 transactions are automatically & immediately in the Day Book and other Books of Accounts without any additional effort. 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

I have 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 transactions are automatically & immediately in the Day Book and other Books of Accounts without any additional effort.

## OVERVIEW ON GST

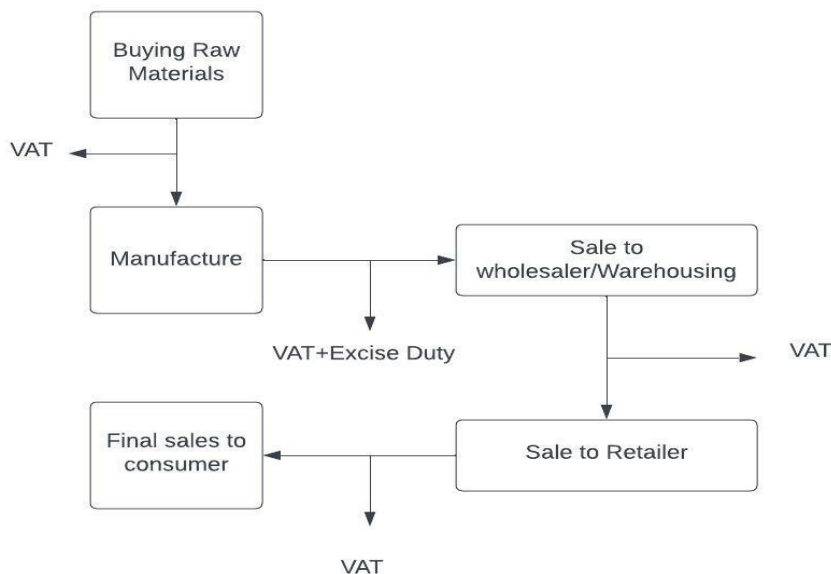
### What is GST?

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 29<sup>th</sup> March 2017. The Act came into effect on 1<sup>st</sup> July 2017; Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that is levied on every value addition.

In simple words, Goods and 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.

GST is **one indirect tax** for the **entire country**.

So, before Goods and Service Tax, the pattern of tax levy was as follows:



Under the GST regime, the tax is levied at every point of sale. In the case of intra-state sales, Central GST and State GST are charged. Inter-state sales are chargeable to Integrated GST.

Now let us try to understand the definition of Goods and Service Tax-“GST is a comprehensive, **multi-stage, destination-based tax** that is levied on every **value addition**.”

## **INCOME STATEMENT :-**

### ▪ **SINGLE- STEP INCOME STATEMENT :-**

A single-step income statement presents the revenue, expenses and ultimately the profit or loss generated by a business, but it reports on this information by using just one equation to calculate profits. The equation used in a single-step income statement is

$$\text{Net Income} = (\text{Revenues} + \text{Gains}) - (\text{Expenses} + \text{Losses})$$

### ▪ **MULTI-STEP INCOME STATEMENT :-**

A multi-step income statement reports much of the same general information included in a single-step income statement, but it uses multiple equations to determine the net income, or profit, of the company.

$$\text{Gross Profit} = \text{Net Sales} - \text{Cost of Goods Sold}$$

$$\text{Operating Income} = \text{Gross Profit} - \text{Operating Expenses}$$

$$\text{Net Income} = \text{Operating Income} + \text{Non-operating Items}$$

## SINGLE STEP INCOME STATEMENT

**Technoedge Ltd.**  
**Income Statement**  
**For the year .....**

<b>Income :</b>		
Net sales / service income	xxx	
Gain on sales of equipment	xxx	
Interest income	xxx	
Commission income	xxx	
<b>Total income</b>		xxxxx
<b>Expenses :</b>		
Cost of goods sold	xxx	
Selling expenses	xxx	
Administrative expenses	xxx	
Accidental loss	xxx	
Loss on sale of assets	xxx	
Interest expense	xxx	xxxxx
<b>Net Income</b>		xxxxxx

In single-step income statement sales or service income and other incomes are to be added in the first stage.

Thereafter,

all operating expenses including cost of goods sold and other expenses are deducted from total income to ascertain net profit or loss.

In the single-step income statement, all data are divided into two groups: Such incomes and expenses. Income includes operating income plus other incomes. Expenses include the cost of goods sold, operating expenses and other expenses.

## MULTIPLE-STEP INCOME STATEMENTS

**Technoedge Ltd.**  
**Income Statement**  
For the year ended .....

		Tk.	Tk.
<b>Operating Revenue :</b>			
Gross sales		xxx	
Less : Sales return and allowance	xxx	xxx	
Sales discount	xxx	xxx	
Net sales			xxxx
<b>Cost of Goods Sold :</b>			
Beginning merchandise inventory		xxx	
Purchase	xxx		
Less : Purchase returns	xxx		
	xxx		
Less : Purchase discount	xxx		
Net Purchase		xxx	
Transportation In		xxx	
Cost of goods available for sales		xxx	
Less : Ending merchandise inventory		xxx	
Cost of goods sold			xxx
Gross margin / profit			xxxx
<b>Operating expenses :</b>			
<b>Selling expenses :</b>			
Salesman's, sales executive's salaries	xxx		
Salesman's commission	xxx		
Sales persons' travelling expense	xxx		
Delivery expenses	xxx		
Advertising expense	xxx		
Rent store building	xxx		
Supplies used	xxx		
Utilities expenses	xxx		
Packing expenses	xxx		
Other selling expense	xxx		
<b>Administrative expenses :</b>		xxx	
Office salaries	xxx		
Office supplies used	xxx		
Rent - Admn. building	xxx		
Telephone expenses (office)	xxx		
Insurance	xxx		
Depreciation - office equipment	xxx		
Repair - office equipment, furniture etc.	xxx		
Office admin. expenses	xxx		
Net income from operation		xxx	xxxx
<b>Non-operating revenues :</b>			xxxx
Interest on investment		xxx	
Interest on notes receivable		xxx	
Interest on account receivable		xxx	
Rent from sub-let		xxx	
Commission received		xxx	
Profit on sale of assets		xxx	
Non-operating expenses :			xxxx
Interest on borrowed capital		xxx	
Loss on sale of assets		xxx	
Accidental loss		xxx	
Net Income		xxx	xxxx



## BEHAVIORAL LEARNING

- While working with Green Growth Consultancy. I learned so many things to be helpful for the rest of my life.
  
- During my internship program most importantly I realized how to work under the pressure of responsibilities, maintain a chain of commands and working in a team. CA Ritika Tajpuriya Mam, taught me to work with rules and regulations, where I have gained the understanding on how to reach a mutual understanding between different people while working together. This practical orientation is necessary for the development and preparation of a person before entering into the corporate world. The things that I have learned at Green Growth Consultancy.
  
- Meaning of responsibility
- Responsibility to the profession
- Necessity of commitment
- Auditing and reporting responsibilities
- Working with ethics
- Client dealings
- Punctuality and regularity is very important
- Ability to interact with different sorts of people.

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## **RESEARCH METHODOLOGY**

### **MEANING OF RESEARCH:**

Research is a hardworking and systematic survey or study into a subject in order to discover or revise facts, theories, applications etc.

### **MEANING OF METHODOLOGY:**

Methodology is the system of methods used in a particular area of study or activity and followed by a particular discipline.

### **RESEARCH METHODOLOGY:**

Research methodology is a methodology for collecting all sorts of information and data appropriate to the subject in question. The objective is to survey all the issues involved and conduct institutional analysis. The methodology consists of the overall research design, sampling procedure and field work done and finally the analysis procedure. The methodology used in the survey consists of sample survey using both primary & secondary data. The primary data has been collected with the help of questionnaire as well as personal opinion book, magazine, journals have been referred for secondary data. The questionnaire has been created and presented by the researcher himself.

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## **SOURCE OF DATA**

### **PRIMARY DATA**

Data that has been collected from first-hand experience is called as primary data. Primary data has not been published so far and is more reliable, authentic and objective. Primary data has not been changed or altered by peoples; therefore, its validity is greater than secondary data. Importance of Primary Data is in statistical surveys it is necessary to get information from primary sources and work on primary data.

Primary Data is not used for this study.

### **SECONDARY DATA**

Data collected from a source that has already been published in any form is called as secondary data. The literature review in any research is based on secondary data. It is collected by someone else for some other purpose but being utilized by the investigator for another purpose.

This study is based on secondary data only. The data is collected through different sources like RBI annual reports, department of revenue, ministry of finance of government of India, articles published in newspapers, journals, text books, internet sources, website

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## **SUGGESTIONS**

- Make a network that allows its clients to get the data about the company.
- Audit and assurance is the tough job it can be improved.
- There is scope a of expansion for the company in the other cities, if it is willing to expand as there is a prospective demand.

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## CONCLUSIONS

Overall internship is a really good program and recommended to my fellow friends. It helps to enhance knowledge of culture and actual experience of working under CA. It helps to understand functions of the CA in accounting and the finance. It helps to enhance knowledge of leadership new skills require to do work. It was a good experience and memories got from Green Growth Consultancy pvt ltd, also new friends and knowledge and . Green Growth Consultancy is also a good place to do the internship since it provides numerous benefits and advantages to practical trainees. grateful and thankful to supervisor and department staff. They also help to handle some of weaknesses and provided guidance to whenever needed. The 45 days duration for the internship was not enough to learn more in details about the jobs.

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:~:text=However%2C%20the%20financial%20sector%20in,regulate%20and%20enhance%20this%20industry.
  - <https://www.virtualggc.com/>
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-