

Project report

1.1 Overview

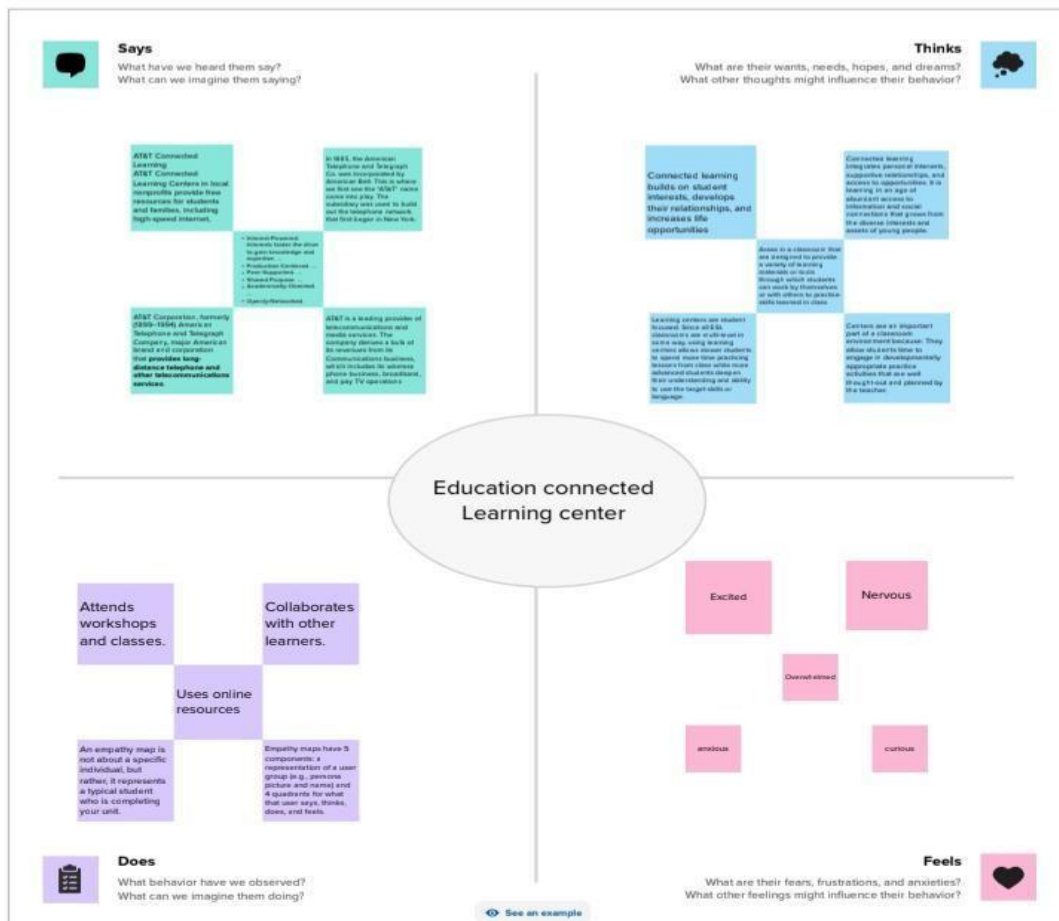
Zoho Books is a cloud-based accounting software that can be used by education learning centers of all sizes to manage their finances. It is a comprehensive solution that offers a wide range of features, including

1.2 purpose

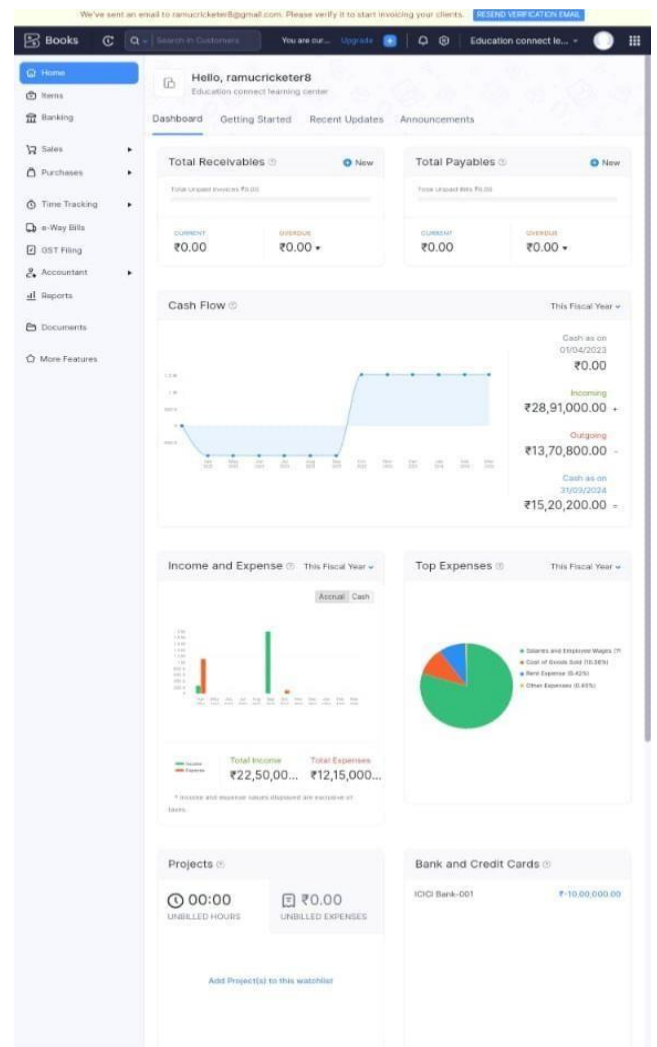
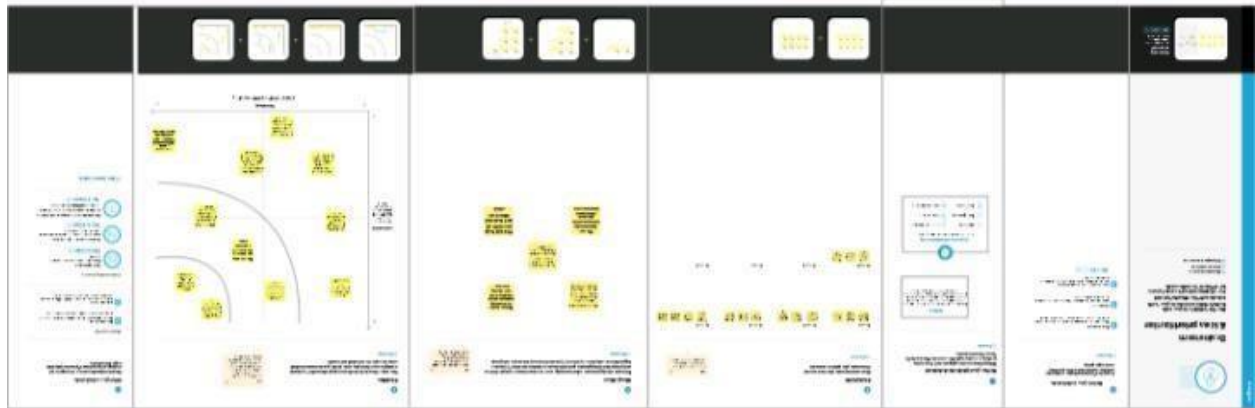
The purpose of an education connected learning center is to provide students with opportunities to learn in ways that are relevant to their interests and goals, and that connect them to their communities. Connected learning centers are often based on the principles of connected learning, which is a pedagogy that emphasizes the importance of personal interests, supportive relationships, and access to opportunities.

2. Problem definition and Design thinking

2.1 Brainstorming



2.2 Brainstorming



Education connect learning center

Profit and Loss

Basis: Accrual

From 01/04/2023 To 31/03/2024

Account	Total
Operating Income	
Sales	22,50,000.00
Total for Operating Income	22,50,000.00
Cost of Goods Sold	
Cost of Goods Sold	1,10,000.00
Total for Cost of Goods Sold	1,10,000.00
Gross Profit	21,40,000.00
Operating Expense	
Other Expenses	5,000.00
Rent Expense	1,00,000.00
Salaries and Employee Wages	10,00,000.00
Total for Operating Expense	11,05,000.00
Operating Profit	10,35,000.00
Non Operating Income	
Total for Non Operating Income	0.00
Non Operating Expense	
Total for Non Operating Expense	0.00
Net Profit/Loss	10,35,000.00

**Amount is displayed in your base currency INR

3.Result



Education connect learning center

Balance Sheet

Basis: Accrual

As of 31/03/2024

Account	Total
Assets	
Current Assets	
Cash	
Petty Cash	25,20,200.00
Total for Cash	25,20,200.00
Bank	
ICICI Bank-001	-10,00,000.00
Total for Bank	-10,00,000.00
Other current assets	
Prepaid Expenses	1,18,000.00
Input Tax Credits	0.00
Input CGST	18,900.00
Input SGST	18,900.00
Total for Input Tax Credits	37,800.00
Total for Other current assets	1,55,800.00
Total for Current Assets	16,76,000.00
Total for Assets	16,76,000.00
Liabilities & Equities	
Liabilities	
Current Liabilities	
Unearned Revenue	2,36,000.00
GST Payable	0.00
Output CGST	2,02,500.00
Output SGST	2,02,500.00
Total for GST Payable	4,05,000.00
Total for Current Liabilities	6,41,000.00
Total for Liabilities	6,41,000.00
Equities	
Current Year Earnings	10,35,000.00

Account	Total
Total for Equities	10,35,000.00
Total for Liabilities & Equities	16,76,000.00

**Amount is displayed in your base currency INR

Your Zero account is already confirmed. ✖

3.1 Details of Outward Supplies and Inward supplies liable to reverse charge

Nature of Supply	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies liable to reverse charge	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				
Total value	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act

Description	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9 [To be furnished by the electronic commerce operator]	0	0	0	0	0
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under Sub-section (5) of Section 9 [To be furnished by the registered person making supplies through electronic commerce operator]	₹0.00				

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

	Place of Supply	Taxable Value	Integrated Tax
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			
We are not having supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(i) Import of Goods	₹0.00			₹0.00
(ii) Import of Services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	-- We do not support in Zero Rated --			
(5) All other ITC	₹0.00	₹0,000.00	₹0,000.00	₹0.00



10:50

4G 47%

books.zoho.in/app/60024006765#/reports/billsaging?filter_by=Cu

We've sent an email to harishangusamy@gmail.com. Please verify it to start invoicing your clients.

RESEND VERIFICATION EMAIL



Search in Customers

You are cur... Upgrade



HEALTH HUB MEDIC...



Custom

Customize Report



Schedule Report



Export As



VENDOR NAME

CURRENT

1-15 DAYS

16-30 DAYS

31-45 DAYS



Medline indstries

₹0.00

₹2,36,000.00

₹0.00

₹0.00



Mega pharmaceuticals

₹0.00

₹2,36,000.00

₹0.00

₹0.00



Total

₹0.00

₹5,72,000.00

₹0.00

₹0.00

The screenshot displays a web application interface for a medical clinic's Accounts Receivable (AR) aging summary. The header includes navigation icons on the left and action buttons like 'Customize Report', 'Schedule Report', 'Share', 'Print', and 'Export As' on the right. A dropdown menu shows 'Custom'. The main title is 'HEALTH HUB MEDICAL CLINIC AR Aging Summary By Invoice Due Date', dated 'As of 20/04/2023'. A link '+ Add Temporary Note' is visible. Below is a table with columns for customer names, current status, and various aging periods (1-15 days, 16-30 days, 31-45 days, > 45 days), along with total amounts in local currency (TOTAL) and US dollars (TOTAL (FCY)). The table currently shows 'No data to display'.

CUSTOMER...	CURRENT	1-15 DAYS	16-30 DAYS	31-45 DAYS	> 45 DAYS	TOTAL	TOTAL (FCY)
No data to display							

	Custom	Customize Report	Schedule Report		Export As	
15/04/2023 - INVOICE PAYMENT INV-000001 (RADIOLOGY RETAILERS)						
		DEBIT	CREDIT			
		1,18,000.00	1,18,000.00			
15/04/2023 - BILL 03 (MEDLINE INDUSTRIES)						
		DEBIT	CREDIT			
Cost of Goods Sold		2,00,000.00	0.00			
Input CGST		18,000.00	0.00			
Input SGST		18,000.00	0.00			
Accounts Payable		0.00	2,36,000.00			
		2,36,000.00	2,36,000.00			
20/04/2023 - INVOICE INV-000002 (GE HEALTHCARE)						
		DEBIT	CREDIT			
Accounts Receivable		5,90,000.00	0.00			
Output CGST		0.00	45,000.00			
Output SGST		0.00	45,000.00			
Sales		0.00	5,00,000.00			
		5,90,000.00	5,90,000.00			
20/04/2023 - INVOICE PAYMENT INV-000002 (GE HEALTHCARE)						
		DEBIT	CREDIT			
ICICI bank-001		5,90,000.00	0.00			
Accounts Receivable		0.00	5,90,000.00			
		5,90,000.00	5,90,000.00			
25/04/2023 - VENDOR PAYMENT 2 (MEGA PHARMACEUTICALS)						
		DEBIT	CREDIT			
Prepaid Expenses		2,36,000.00	0.00			
ICICI bank-001		0.00	2,36,000.00			
		2,36,000.00	2,36,000.00			
25/04/2023 - PAYMENTS MADE 01 (MEGA PHARMACEUTICALS)						
		DEBIT	CREDIT			
Accounts Payable		2,36,000.00	0.00			
Prepaid Expenses		0.00	2,36,000.00			
		2,36,000.00	2,36,000.00			
25/04/2023 - PAYMENTS MADE 03 (MEDLINE INDUSTRIES)						
		DEBIT	CREDIT			
Accounts Payable		2,36,000.00	0.00			
ICICI bank-001		0.00	2,36,000.00			
		2,36,000.00	2,36,000.00			
25/04/2023 - PAYMENTS MADE 02 (SPECTRUM RADIOGRAPHY SUPPLIES)						
		DEBIT	CREDIT			
Accounts Payable		1,00,000.00	0.00			
ICICI bank-001		0.00	1,00,000.00			
		1,00,000.00	1,00,000.00			
30/04/2023 - JOURNAL 1						
		DEBIT	CREDIT			
Salaries and Employee Wages		1,00,000.00	0.00			
salary payable		0.00	1,00,000.00			
		1,00,000.00	1,00,000.00			
30/04/2023 - EXPENSE 4						
		DEBIT	CREDIT			
Rent Expense		1,18,000.00	0.00			
ICICI bank-001		0.00	1,18,000.00			
		1,18,000.00	1,18,000.00			
30/04/2023 - EXPENSE 5						
		DEBIT	CREDIT			
Other Expenses		5,000.00	0.00			
Petty Cash		0.00	5,000.00			
		5,000.00	5,000.00			
30/04/2023 - JOURNAL 2						
		DEBIT	CREDIT			
salary payable		1,00,000.00	0.00			
ICICI bank-001		0.00	1,00,000.00			
		1,00,000.00	1,00,000.00			



< GSTR-3B Summary



Export As ▾



HEALTH HUB MEDICAL CLINIC

Tax Return

From 01/04/2023 To 30/04/2023

[+ Add Temporary Note](#)

DATE ↕	ENTRY NUMBER	TRANSACTION T...	AMOUNT	IGST AMOUNT	CGST AMOUNT	SGST AMOUNT	CESS AMOU...
14/04/2023	INV-000001	Invoice	₹1,00,000.00	₹0.00	₹9,000.00	₹9,000.00	₹0.00
20/04/2023	INV-000002	Invoice	₹5,00,000.00	₹0.00	₹45,000.00	₹45,000.00	₹0.00

Custom

Export As

?

GSTR-3B Summary

From 01/04/2023 To 30/04/2023

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supply	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹6,00,000.00	₹0.00	₹54,000.00	₹54,000.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹0.00	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				
Total value	₹6,00,000.00	₹0.00	₹54,000.00	₹54,000.00	₹0.00

3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Central Goods and Services Tax Act

Description	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under Sub-section (5) of Section 9 [To be furnished by the electronic commerce operator]	0	0	0	0	0
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under Sub-section (5) of Section 9 [To be furnished by the registered person making supplies through electronic commerce operator]	₹0.00				

3.2 Of the supplies shown in 3.1 (a) above, details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders

Place Of Supply	Taxable Value	Integrated Tax	
1	2	3	4
Supplies made to Unregistered Persons			
Supplies made to Composition Taxable Persons			
Supplies made to UIN holders			
We are not tracking supplies made to UIN holders			

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of Goods	₹0.00			₹0.00
(2) Import of Services	₹0.00			₹0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	₹0.00	₹0.00	₹0.00	₹0.00
(4) Inward supplies from ISD	-- We do not support in Zoho Books --			
(5) All other ITC	₹0.00	₹36,000.00	₹36,000.00	₹0.00

5. Values of exempt, nil-rated and non-GST inward supplies

4.Advantages&disadvantages

Advantages:

- Increased access to education
- Access to computers, tablets, and other devices
- High-speed internet access
- Software and applications for educational purposes
- One-on-one or small group tutoring
- Help with homework and research
- Classes and workshops on a variety of topics

Disadvantages :

- Cost
- Staffing
- Digital
- Distractions
- Lack of accountability

5.Application

Once you have submitted your application, the ELC will review it and contact you if they have any questions or need additional information. If your application is approved, your child will be able to start attending the ELC. Be prepared to answer these questions thoughtfully and honestly. The ELC wants to make sure that your child is a good fit for their program and that they can provide your child with the support they need to succeed.

6.conclusion

Education connected learning centers (ECLCs) are a new and innovative type of educational institution. They offer students access to technology and resources, personalized learning, expanded learning opportunities, and socialization. However, ELCs also have some potential disadvantages, such as cost, staffing challenges, the digital divide, and distractions.

7.Future scope

Education connected learning centers (ECLCs) have the potential to play a major role in transforming education in the 21st century. They offer a number of advantages over traditional schools, including

1. **Increased access to technology and resources:** ELCs can provide students with access to the latest technology and resources, regardless of their socioeconomic background. This is especially important in today's world, where technology is increasingly integrated into all aspects of life.
2. **Personalized learning:** ELCs can provide students with personalized learning experiences that are tailored to their individual needs and interests. This is in contrast to traditional schools, which often have a one-size-fits-all approach to learning.

3. **Expanded learning opportunities:** ELCs can offer students a wide range of learning opportunities, both inside and outside of the classroom. This includes STEM subjects, the arts, and career development. This can help students to develop the skills and knowledge they need to succeed in the future economy.