WWW.IJRPR.COM

International Journal of Research Publication and Reviews

Journal homepage: www.ijrpr.com ISSN 2582-7421

Accounting and Tax-Compliance Support in Two Chartered Accountancy Firms: A Comparative OJT-Based Case Study

Akash Prajapati[a,*], Sayali Pramod Pawar, Shirly Abraham[c]

[a]School of Business, Indira University, Tathawade
, Pune – 411033, Maharashtra, India
*Corresponding author: Akash Prajapati, akash.prajapati@indirauniversity.edu.in

A B S T R A C T :

Background: On-the-job training (OJT) in Chartered Accountancy (CA) firms exposes management students to accounting and compliance workflows, but few accounts compare how source-document checks, reconciliation, documentation and supervisory review operate across internships.

Purpose: This comparative case study asks how selected accounting and compliance-support activities were organised in two OJT internships of MBA students at CA firms in Maharashtra, what recurring difficulties arose and what improvements the evidence supports.

Method: The internships were analysed retrospectively. Each was described individually and then compared across common activities: accounting entries, tax-information review, documentation, professional-tax work and supervisory review. The evidence comprised OJT daily work diaries, weekly reports, working sheets and work records.

Findings: In both internships, support tasks followed a similar sequence of source document, record, comparison or reconciliation, and supervisory review. Differences, such as GST and bank reconciliation in one internship and audit-report formats and Import Export Code documentation in the other, reflect assigned tasks and access to records and cannot be read as differences between the firms. The proposed improvements (task checklists, a work-status tracker, a documented review step) are untested.

Limitations: Two internships, trainee-level support roles, short duration and the absence of quantitative data limit generalisation. No client data are reported.

Keywords: On-the-job training; Comparative case study; Chartered Accountancy; GST compliance; Annual Information Statement; Bank reconciliation; Audit documentation; Professional tax

Introduction

1.1. Background and research problem

Accounting and tax compliance in India has become increasingly digital. Goods and Services Tax (GST) statements, the Annual Information Statement (AIS) and profession-tax certificates are obtained from government portals, and a practitioner must read, match and document that information against the client's own books.

The research problem addressed here is how reliability is built into support-level accounting and compliance work: how source documents are checked, how records are reconciled with independent information, how the work is documented, and how it is reviewed by a supervising professional. Accounts of student internships mostly describe what trainees learned. Much less is known about how these control activities operate in the small, supervised tasks that trainees actually perform, or whether they look alike in different practices (Section 2).

This paper compares two on-the-job training (OJT) internships completed in the Summer Internship Program of the MBA programme (Batch 2025–27) of the School of Business, Indira University. Akash Prajapati (the first author) ran from 1 June to 31 July 2026 and Sayali Pramod Pawar (the second author) from 18 May to 2 July 2026; Table 2 gives the details. The internships overlap on accounting entries, tax-information review, documentation and professional-tax work, and each adds exposure the other lacks: GST and bank reconciliation in Akash Prajapati, and audit-report formats and Import Export Code (IEC) documentation in Sayali Pramod Pawar.

1.2. Research questions

The study addresses four research questions:

- RQ1. What similarities and differences were documented in accounting and compliance-support workflows across the two internships?

- RQ2. How were source-document checks, reconciliation and professional review incorporated into these activities?
- RQ3. What recurring difficulties were observed, and how were they addressed?
- RQ4. What practical improvements are supported by the available evidence?

1.3. Objectives

In line with the research questions, the objectives are:

- To compare the workflows documented in the two internships activity by activity, and to state where comparison is and is not possible (RQ1).
- To describe how source-document checks, reconciliation, documentation and supervisory review operated within each activity (RQ2).
- To record the recurring difficulties and the responses documented for them (RQ3).
- To propose improvements that can be traced to documented observations, and to state how each could be evaluated (RQ4).

Personal learning is treated as a secondary observation (Section 7.3) and is not an objective of the study.

1.4. Scope and ethical boundaries

The scope is limited to tasks the authors performed, assisted with or observed under supervision. It excludes client identities, tax identifiers, bank details, transaction values and any professional opinion that requires authorisation by a qualified Chartered Accountant. Both student authors acted in supporting roles. Neither claims to have independently certified a return, issued an audit opinion, or determined the legal applicability of a registration. The paper is a process study of two internships, not a performance evaluation of either firm or trainee.

Literature review

This section reviews academic and professional literature on six themes relevant to the research questions and then states the research gap. Table 1 summarises each source's method, findings and connection to this study.

1.5. Accounting information quality and reconciliation

Wang and Strong (1996) built a data-quality framework from surveys of data consumers and reported fifteen dimensions in four categories (intrinsic, contextual, representational and accessibility). Accuracy is only one dimension; completeness and timeliness, for example, are separate. Applied to bookkeeping, the framework implies that a ledger can be accurate yet incomplete or late, which is the kind of difference a reconciliation is designed to expose. Reconciliation is also a standard control activity in internal-control guidance (COSO, 2013). These sources are not set in professional-practice support work, and they do not show how a trainee-level check is documented or reviewed.

1.6. Tax-compliance workflows and digitalisation

The OECD (2020) sets out, in a policy report, a vision of tax administration that is increasingly embedded in taxpayers' own systems and relies more on data from third parties. GST statements (GSTR-2A, GSTR-2B) and income-tax statements (Form 26AS, AIS, Taxpayer Information Summary [TIS]) are Indian examples of such third-party data. The official guidance reviewed in Section 3 explains how these statements are generated but not how practitioners' staff compare them with client records.

1.7. Internal controls in small professional practices

The COSO (2013) framework treats control activities such as reconciliations, authorisation and segregation of duties as part of a wider system that organisations adapt to their size. Doyle, Ge and McVay (2007) analysed listed United States companies that disclosed material weaknesses in internal control over financial reporting and found that such weaknesses were more common in smaller, younger and financially weaker firms. Neither source addresses small professional practices. This study does not test how such practices organise controls; it documents control activities visible in trainee-level tasks.

1.8. Audit documentation and supervisory review

The Standard on Auditing (SA) 230 on audit documentation (ICAI, n.d.) requires documentation that records the procedures performed, the evidence obtained and the conclusions reached. Rich, Solomon and Trotman (1997) applied persuasion research to characterise audit review as an interaction between preparer and reviewer, not only a mechanical check. Both sources concern audit engagements. In this study the relevant point is narrower: trainee output in both internships was passed to a responsible professional before use, and preparing an audit-report format is a documentation task distinct from audit execution (Section 3.5).

1.9. Workplace learning

Beck and Halim (2008) studied what and how accounting interns in Singapore learned from experience, and Eraut (2004), drawing on research with early-career professionals, argued that much workplace learning is informal and depends on the tasks given, feedback and support. Learning is retained here only as a secondary observation, because the research questions concern workflows and controls.

1.10. Qualitative and comparative case-study methods

Yin (2018) describes multiple-case designs that use replication logic and several sources of evidence, and stresses a transparent chain of evidence. Miles, Huberman and Saldaña (2014) recommend describing each case first and then comparing cases through structured matrices, and Braun and Clarke (2006) set out a staged procedure for thematic coding. The analysis in Section 4 follows this within-case, then cross-case logic.

1.11. Research gap

The sources reviewed treat data quality, digitalisation, internal control, audit review and workplace learning separately. In the sources reviewed, we found no comparative account, based on documented training evidence, of how source-document checks, reconciliation, documentation and supervisory review operate together in the support activities of Chartered Accountancy (CA) practices. The gap this study addresses is that evidence-linked comparison for two internships; the difference between classroom teaching and practical work is not itself the justification.

Table 1 - Summary of the literature reviewed

Source	Type and method	Main contribution or finding	Connection to this study
Wang and Strong (1996)	Empirical; surveys of data consumers	Fifteen data-quality dimensions in four categories; accuracy is one of several	Source-record quality is wider than accuracy (completeness, timeliness)
COSO (2013)	Professional framework	Control activities include reconciliations, authorisation and segregation of duties	Frame for coding reconciliation and review
Doyle, Ge and McVay (2007)	Empirical; listed US firms disclosing material weaknesses	Weaknesses more common in smaller, younger, financially weaker firms	Context for small-entity control; not about professional practices
OECD (2020)	Policy report	Tax administration embedded in taxpayers' systems, using third-party data	Context for portal statements used in both internships
ICAI, SA 230 (n.d.)	Professional standard	Audit documentation records procedures, evidence and conclusions	Separates format work from audit execution
Rich, Solomon and Trotman (1997)	Conceptual; persuasion perspective	Audit review as interaction between preparer and reviewer	Context for supervisory review
Beck and Halim (2008)	Qualitative; accounting interns in Singapore	Interns' learning from experience, and how it occurs	Secondary strand: workplace learning
Eraut (2004)	Conceptual, with evidence from early-career professionals	Much workplace learning is informal and task-dependent	Secondary strand: workplace learning
Yin (2018); Miles et al. (2014); Braun and Clarke (2006)	Methodological texts	Multiple-case design; within- and cross-case matrices; thematic coding	Basis of the analytical procedure

Technical and regulatory context

This section fixes the technical terms used in the comparison. It describes the regulatory background in general; it does not describe how either firm operates.

1.12. GST records: outward supplies, purchases and input tax credit

Two GST checks should be kept apart. *Outward-supply checking* compares the sales records and invoices in the books with the details reported in GSTR-1. *Purchase and input-tax-credit (ITC) reconciliation* compares the purchase records with supplier-reported information in GSTR-2A and GSTR-2B, to identify missing, unmatched or inconsistent invoices for professional verification.GSTR-2A is an auto-drafted statement of inward supplies based on supplier-reported data. GSTR-2B is an auto-drafted ITC statement generated for each tax period from supplier-reported information up to a cut-off date; it is a basis for assessing ITC availability and not a return to be filed. It should not be described as permanently static. Since the Invoice Management System (IMS) was introduced on the GST portal in October 2024, a recipient can accept, reject or keep pending the invoices shown, and a recomputed GSTR-2B can differ from an earlier download (GSTN, 2024). A GSTR-2B file should therefore be identified by its generation or recomputation date. Matching an invoice with portal information does not, by itself, establish entitlement to ITC. Entitlement depends on

the conditions in section 16 of the Central Goods and Services Tax Act, 2017 (Government of India, 2017), and related rules, and on the professional's determination. In both internships such determinations rested with the responsible personnel.

1.13. Income-tax information statements

Form 26AS presents TDS/TCS information for the relevant period. The AIS gives a broader view of information available to the Income Tax Department, and the TIS presents category-wise aggregated information. Official guidance cautions that the AIS may not capture every relevant transaction and offers a feedback facility (Income Tax Department, n.d.-a). These statements are review aids and not substitutes for the taxpayer's complete records.

1.14. Income-tax Act, 2025: contextual note

This note is background only. According to the Income Tax Department's FAQs, the Income-tax Act, 2025 came into force on 1 April 2026, the 1961 Act stands repealed from that date, and the "tax year" replaces the "previous year" and "assessment year" (Income Tax Department, n.d.-b). The 1961 Act continues to apply to tax years that began before 1 April 2026, so returns for FY 2025–26 (Assessment Year 2026–27) are governed by the earlier law and forms. An internship date after 1 April 2026 therefore does not show which law applied to a given assignment.

1.15. Statutory registrations

The IEC is issued through the Directorate General of Foreign Trade (DGFT) portal for eligible import and export activity (DGFT, n.d.). In Maharashtra, the Professional Tax Enrolment Certificate (PTEC) relates to persons liable to pay profession tax, whereas the Professional Tax Registration Certificate (PTRC) relates to employers who deduct and pay it, subject to applicability (Maharashtra GST Department, n.d.). The categories are not interchangeable. Four activities also need to be distinguished: preparing documents, submitting an application, tracking its status, and retrieving an existing certificate. Section 6 uses these distinctions when comparing the internships (Table 5)

1.16. Audit documentation and audit-report formats

Auditing is a systematic examination of information against applicable criteria, and audit documentation records the work done, evidence considered and conclusions reached (ICAI, n.d.). Preparing an audit-report format for a limited liability partnership (LLP) or a private limited company, whose reporting frameworks derive from the LLP Act, 2008 (Government of India, 2009) and the Companies Act, 2013 (Ministry of Corporate Affairs, 2013), is document preparation. It is distinct from audit working papers, the evaluation of evidence and the formation of an opinion, which remain the responsibility of the authorised professional.

Research design and methodology

1.17. Design and unit of analysis

The study is a retrospective, qualitative, comparative case study. The cases are the two internships, and the unit of analysis is a support activity (for example, recording a purchase entry or reviewing a tax-information statement) as documented in the training records. The comparison is of workflows as experienced in the two internships. It is not a comparison of firms, and it is not a comparison of the trainees' performance. The study analyses training evidence systematically and in that qualitative sense is empirical; it is not a measurement study. No survey, sampling or statistical test was used, and no counts, error rates or turnaround times are reported.

1.18. Internship selection and details

The two internships are those of the first two authors in the Summer Internship Program. They are not presented as representative of CA firms. Table 2 gives internship details. Durations are reported in calendar days counted inclusively of the first and last day, and this basis is used throughout: 18 May to 2 July 2026 is 46 days (45 days elapsed), and 1 June to 31 July 2026 is 61 days (60 days elapsed).

Attribute	Akash Prajapati	Sayali Pramod Pawar
Organisation	Sushil Ajmera & Co. (Chartered Accountants)	Deepak J. Indani and Company (Chartered Accountants), Nanded
Period	1 June – 31 July 2026	18 May – 2 July 2026
Duration (calendar days, counted inclusively)	61 days (60 days elapsed)	46 days (45 days elapsed)
Industry mentor	CA Sushil Ajmera	CA Deepak Indani

Attribute	Akash Prajapati	Sayali Pramod Pawar
Faculty guide	Dr. Shirly Abraham	Dr. Amrita Karnawat
Activities documented	GST return support; purchase and sales entries; AIS review; bank reconciliation; ledger scrutiny; supplier-payment documentation; PTEC/PTRC certificates	ITR data entry and document emails; Form 26AS, AIS and TIS work; TallyPrime entries; emails on documents for balance-sheet work; audit-report formats; IEC and PTEC/PTRC documentation; work records
Software and portals	TallyPrime, Microsoft Excel, government portals, WINMAN software	TallyPrime, Taxbase, Finexo, DGFT and MahaGST portals

1.19. Analytical procedure

Each internship was analysed individually before the two were compared. First, each author compiled a list of activities from the records for their own internship. Second, activities were grouped under the common categories used in Table 5 (accounting entries, tax-information review, documentation, professional-tax and registration work, supervisory review) and under internship-specific categories. Third, a within-case description was written for each internship (Section 5). Fourth, a cross-case matrix recorded for each category what each author performed or observed, the supporting record, similarities and differences, possible explanations and what cannot be compared (Section 6). Fifth, each statement was labelled as a documented observation or as an interpretation. The workflow sequence in Fig. 1 served as the coding frame for RQ2. A task missing from one author's account is recorded as "not documented" and is not read as a practice absent from that firm.

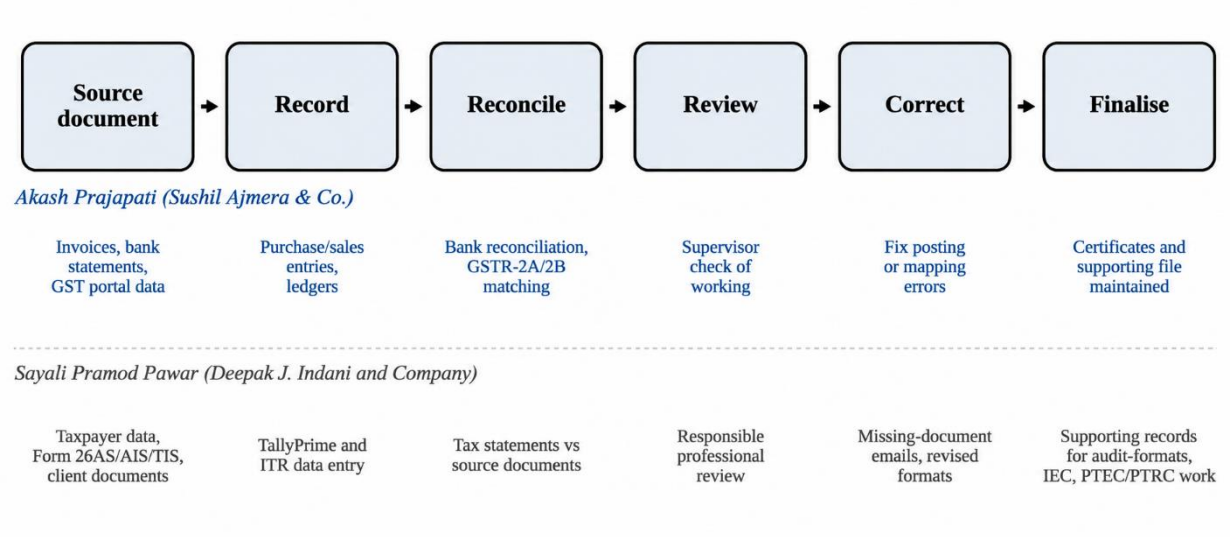


Fig. 1 - Workflow used as the coding frame, with task examples from Akash Prajapati and Sayali Pramod Pawar as described by the authors.

Within-case descriptions

1.20. Akash Prajapati

Akash Prajapati followed a graded plan in which responsibility grew as familiarity increased (Table 3). Work began with document flow and basic entries and moved on to GST information, reconciliation and portal tasks. Table 3 is a retrospective summary. The dates in it are internship dates, not the accounting periods or assessment years of the assignments handled.

Table 3 - Fortnightly progression of Akash Prajapati (retrospective summary)

Period (2026)	Main exposure	Focus
1 – 14 June	Orientation, purchase and sales entries, basic ledger review	Document flow, accuracy and confidentiality
15 – 28 June	GSTR-1 support; review of GSTR-2A and GSTR-2B	Outward-supply reporting; matching supplier data with purchase records
29 June – 12 July	Bank reconciliation, ledger scrutiny, continued GST review	Identifying and explaining differences; correcting work after review
13 – 26 July	AIS download and review; supplier-payment documentation; PTEC/PTRC certificates	Tax-information cross-checking; payment documentation; portal familiarity

Period (2026)	Main exposure	Focus
27 – 31 July	Consolidation of work and documentation of learning	Process understanding and reflection

For GST, the recorded sequence was to compare source invoices and books with portal data, identify missing, unmatched or inconsistent items, and pass them for professional verification. For entries, source documents were checked, the nature of the transaction identified, account heads and tax details recorded as instructed, and the entry submitted for review. Bank reconciliation involved matching transactions between statement and books and classifying each difference as a timing item, bank charge, missing entry or duplicate. AIS work involved accessing the statement through the prescribed system, downloading it and reviewing it for cross-verification. Supplier-payment and PTEC/PTRC tasks centred on organising supporting records and retrieving and checking certificates; final authorisation and legal determinations rested with the responsible personnel.

1.21. Sayali Pramod Pawar

The work of the second author, shown in Table 4, spanned taxation, accounting, audit documentation and statutory registration support.

Table 4 - Tasks undertaken or assisted with in Sayali Pramod Pawar

Work area	Task	Role description
Taxation	ITR data entry and document-related emails	Data-entry and documentation support
Taxation	Form 26AS, AIS and TIS work	Assistance with tax-information review
Accounting	TallyPrime entries	Accounting-entry work as assigned
Audit documentation	Audit-report formats for LLPs and private limited companies	Assistance with format preparation; not working papers, evidence evaluation or opinion
Administration	Work-record and documentation management	Record keeping and organisation
Statutory registration	IEC documentation on the DGFT portal	Online registration-documentation support
Statutory registration	PTEC/PTRC documentation on the MahaGST portal	Online registration and enrolment documentation

In return-related work the recorded sequence was to identify the assigned step, review available information, enter assigned details from source documents, communicate about missing documents and refer the work for professional review before any further action. Tax-statement work meant identifying the taxpayer and period, accessing the statement, comparing it with other authorised source information and referring unresolved items upward. The audit-format task involved selecting the format appropriate to the entity type and maintaining structured documentation. No tested balances, audit samples, confirmations or opinions are attributed to the second author.

Comparative findings

1.22. Structured comparison of common activities

Table 5 compares the activities common to both internships (RQ1 and RQ2). Table 6 gives possible explanations for the differences and states what cannot be compared. In both tables, “not documented” means absent from the author’s records, not absent from the firm.

Table 5 - Comparison of common activities across the two internships

Activity	Akash Prajapati	Sayali Pramod Pawar	Similarities and differences
Accounting entries	Purchase and sales entries in TallyPrime: source documents checked, transaction nature identified, account heads and tax details recorded as instructed, entry submitted for review. Bank reconciliation and ledger scrutiny followed.	TallyPrime entries as assigned; ITR-related data entry from source documents, with missing documents queried and work referred for professional review.	Similarity: In both placements, accounting entries were prepared using source documents and submitted for review. Difference: Bank reconciliation and ledger scrutiny are documented only in Akash Prajapati's account.
Tax-information review	AIS accessed, downloaded and reviewed for cross-verification.	Form 26AS, AIS and TIS: taxpayer and period identified, statement accessed, compared with other authorised information, unresolved items referred upward.	Similarity: Both placements involved using tax statements as review tools rather than substitutes for underlying records. Difference: Sayali Pramod Pawar's records mention Form 26AS and TIS in addition to AIS, whereas Akash Prajapati's records mention only AIS.

Activity	Akash Prajapati	Sayali Pramod Pawar	Similarities and differences
Documentation	Supplier-payment documentation; supporting records organized.	Work-record and documentation management; emails about missing documents.	Similarity: Both placements involved tracking received and pending documents. Difference: Akash Prajapati's documentation work focused on supplier payments and organising supporting records, whereas Sayali Pramod Pawar's work involved maintaining work records, communicating about missing documents and filing.
Professional-tax and registration work	PTEC/PTRC certificates retrieved and checked; supporting records organised.	PTEC/PTRC documentation on MahaGST; IEC documentation on DGFT.	Similarity: Both authors gained exposure to PTEC/PTRC-related activities. Difference: Akash Prajapati's reported tasks involved retrieving and checking certificates and organising supporting documents, whereas Sayali Pramod Pawar's tasks involved PTEC/PTRC documentation on MahaGST and IEC documentation on the DGFT portal. The specific stages performed (preparation, submission, status tracking or certificate retrieval) are identified only where supported by the available records.
Supervisory review	Entries submitted for review; GST differences passed for professional verification; work corrected after review (Table 3); final authorisation with responsible personnel.	Work referred for professional review before further action; unresolved statement items referred upward; no opinion or determination attributed.	Similarity: In both placements, trainees' work was referred to a responsible professional for review before further action. Difference: Akash Prajapati's account mentions corrections made after review, whereas Sayali Pramod Pawar's account does not specify the form of supervisory feedback, such as sign-off, comments or verbal instructions.
GST checking and reconciliation	Outward-supply checking; purchase and ITC reconciliation (Section 3.1).	Not documented.	Not comparable: GST checking and reconciliation are documented in Akash Prajapati's account, but a corresponding activity is not documented in Sayali Pramod Pawar's account.
Audit-report formats	Not documented.	Format selected by entity type; structured documentation maintained.	Not comparable: Audit-report format preparation is documented in Sayali Pramod Pawar's account, whereas no corresponding activity is documented in Akash Prajapati's account.

Table 6 - Possible explanations for differences, and what cannot be compared

Activity	Possible explanations (not tested)	What cannot be compared
Accounting entries and reconciliation	Tasks assigned to each trainee; the supervisor’s allocation of work; the longer internship period of Akash Prajapati (61 calendar days, counted inclusively, against 46); the trainee’s prior experience.	Volumes, error rates and turnaround times; whether Sayali Pramod Pawar’s firm performs bank reconciliation, because the author’s exposure did not include it.
Tax-information review	Differences in the clients or returns handled; which statements the assigned step required; how fully each author recorded the check.	The depth of checking; the periods covered; whether Akash Prajapati’s firm also uses Form 26AS and TIS.
Documentation	Recording habits of each author; what each supervisor asked to be kept.	The completeness of each firm’s records; any file-naming rules.
Professional-tax and registration work	Whether the assignment arose at the application stage or the certificate-retrieval stage.	Turnaround time of applications; whether either author submitted an application.
Supervisory review	How each mentor chose to review trainee work; the nature of the task.	Review intensity, frequency and form; any firm-level review policy.

1.23. Evidence and worked examples

Table 7 links each main observation to its source record, its interpretation and its limitation. Statements that go beyond what a record shows are labelled as interpretations. For example, the first author noted that day-to-day posting made later reconciliation easier. That is an experience-based observation;

the proposition that delayed or batched posting increases the chance of error is a hypothesis that the records do not test. Similarly, the observation that early registration errors can delay later steps is an expectation unless a recorded delay supports it, and the reflection that classifying differences improved accuracy and judgement is a perception, not a measured improvement. No improvement in accuracy or speed was measured in either internship.

Table 7 - Evidence table: observations, source records, interpretations and limitations

Activity or theme	Author	Anonymised observation	Source record	Interpretation	Limitation
GST difference between books and portal data	Akash	A difference was not treated as an error until its cause (reporting period, supplier action or recording issue) was examined.	Weekly OJT Report – GST Reconciliation and GSTR-2A/GSTR-2B Verification	Observation: reconciliation worked as an investigation. Interpretation: this fits the view that matching alone is not enough.	No case counts; one author's account.
Timing of posting	Akash	Day-to-day posting made later bank reconciliation and ledger scrutiny easier.	OJT Daily Work Diary – Purchase and Sales Entry Records	Interpretation only: delayed or batched posting may raise the chance of error. Not tested.	No error counts or comparison of posting patterns.
Classifying differences	Akash	Each reconciliation difference was classified (timing item, bank charge, missing entry, duplicate) before its cause was sought and was discussed with the supervisor.	Bank Reconciliation Working Sheet and Ledger Scrutiny Records	Perception that this improved accuracy and judgement; not measured.	No before-and-after comparison.
Tax-statement review	Akash and Sayali	System-generated statements were used as review aids; unresolved differences were referred for review.	OJT Weekly Reports – AIS, Form 26AS and TIS Verification	Observation: statements supported review and did not replace records.	Periods and clients not stated; no counts.
Registration data	Akash and Sayali	Accurate master data and the correct application category were seen as important; application status was checked separately from preparing data.	PTEC/PTRC Registration Records and Supporting Documentation	Expectation: early errors could cause later delay. No delay is recorded here.	No recorded delay or resolution time.
Audit-report format	Sayali	A report format was prepared by entity type; no tested balances, samples, confirmations or opinions were handled.	OJT Work Records – Audit-Report Format Preparation for LLPs and Private Limited Companies	Observation: format preparation was separate from audit execution.	The documents handled are not described in detail

1.24. Recurring difficulties and responses

Table 8 addresses RQ3. It records the difficulties the authors described and the responses they recorded.

Table 8 - Difficulties and recorded responses

Difficulty	Nature	Response
Unfamiliar formats and real records	Real documents were incomplete or differently formatted compared with textbook cases	Studied completed examples, followed instructions and kept notes on recurring steps
Explaining differences	Small gaps between books, statements and portals required careful checking	Classified each difference, documented it and discussed it with the supervisor
Terminology across statements	GSTR-1, 2A and 2B, and Form 26AS, AIS and TIS serve different purposes	Reviewed the purpose of each statement and followed the prescribed working process
Portal navigation	The correct period, document and category had to be selected	Followed step-by-step instructions and verified downloads before use
Confidentiality	Records held sensitive financial and tax data	Avoided copying client details and excluded them from this paper
Time and role boundaries	Tasks overlapped near deadlines; support work differs from professional sign-off	Prioritised assigned work, asked for clarification and referred decisions to the responsible professional

The first author reported that, when two records disagree, classifying the difference first and then looking for its cause was useful. This is an experience-based observation and not a measured improvement.

Discussion

1.25. Significance of the similarities and differences

The two internships show a similar pattern. Support tasks start from a source document, are recorded, are compared with independent information where the task allows, and pass to a responsible professional before use (Fig. 1 and Table 5). This is consistent with treating reconciliation and review as control activities (COSO, 2013), and the queries about missing documents in Sayali Pramod Pawar are consistent with the view that source-record quality includes completeness and not only accuracy (Wang & Strong, 1996). The differences lie mostly in which tasks were assigned: GST and bank reconciliation appear only in Akash Prajapati, and audit-report formats and IEC documentation only in Sayali Pramod Pawar. Sayali Pramod Pawar's format work also illustrates the distinction drawn in professional standards between documentation of an audit and its execution (ICAI, n.d.). The records document that trainee output was reviewed in both internships, but not the form or intensity of review, so the review literature (Rich et al., 1997) can be used here only as context.

1.26. Alternative explanations

Differences between the accounts may reflect the students' assignments, prior experience, internship length (61 calendar days, counted inclusively, in Akash Prajapati's internship and 46 in Sayali Pramod Pawar's) and access to records, not differences between the firms. The study therefore draws no conclusion about either firm's practices, controls, error rates or turnaround times.

1.27. Learning as a secondary observation

An earlier draft included a table of one author's self-assessed before-and-after change. Because comparable reflections from both authors are not available and the impressions were retrospective, the table has been removed from this article. Both authors reported that confidentiality is a responsibility and not only a rule, that timeliness matters because compliance operates around deadlines, and that clear, evidence-based communication and early questions help. These are the authors' reflections and not measured outcomes.

Limitations

- Two-internship design with limited coverage: two trainee-level internships, each described by one author, cannot represent either firm or the CA profession. No statistical testing was appropriate.
- Records: the analysis rests on the diaries, reports, working sheets and work records listed in Table 7; descriptions not supported by a record are recollection, and some material was reconstructed after the internships.
- Short duration: internships of 46 and 61 calendar days (counted inclusively) could not cover a full annual accounting and tax cycle.
- Supervised role: the authors supported activities and did not authorise filings or decisions.
- Confidentiality: client names, figures and identifiers could not be reported, and no quantitative data on volumes or errors were available.
- Changing regulation: GSTR-2B and IMS functions, the income-tax framework, forms and portal functions may change after the internship period.
- Limited exposure: the internships did not include complex audit, litigation or advisory assignments, and the factual descriptions were checked by the mentors.

Recommendations

The proposals in Table 9 follow from the observations in Section 6 and are offered for consideration. They are not claims that either firm lacks such controls. Their benefits have not been tested. If adopted, they could support consistency and traceability; whether they reduce missed checks or allow earlier detection of inconsistencies would have to be evaluated using the measures proposed. Each should be reviewed with the industry mentor before adoption.

Table 9 - Recommendations linked to documented observations

Proposal	Supporting observation	Proposed action	Responsible role	Possible evaluation measure
Task-specific checklists	The same sequence of checks (source, period, comparison, review) recurred in both internships.	One-page checklist per recurring task (GST review, reconciliation, AIS and tax-statement review, ITR documents, registrations), updated when rules change.	Industry mentor or senior staff	Share of checklist items completed, set against reviewer comments over a trial period

Proposal	Supporting observation	Proposed action	Responsible role	Possible evaluation measure
Work-status tracker	Missing documents and pending items were handled by email and notes in Sayali Pramod Pawar.	Restricted-access sheet with the fields in Appendix B.	Supervising professional	Share of tasks with complete status fields; time items stay pending
Documented review step for data entry	Entries and returns were submitted for review in both internships, but the form of review is not documented.	Reviewer compares key fields and period with source documents and records exceptions.	Reviewing professional	Exceptions recorded per batch, if permitted
Regulatory and portal update register	Changes such as IMS and the 2025 Act affect what a checker must apply.	Record topic, official source, date checked, effective period and owner of the related checklist update.	Senior staff	Share of entries checked within an agreed interval
File naming and version control	Traceability of received and pending documents was a recurring concern.	Naming convention using authorised client codes, document type, period and status; client names not used where access rules forbid.	Office manager or partner	Time to retrieve a sample of files
Intern orientation notes	The first fortnight of Akash Prajapati was orientation to document flow and confidentiality.	Short SOP-style notes on recurring steps, common errors and confidentiality.	Industry mentor	Number of repeated clarification requests in the first fortnight

Future OJT projects could extend the study across a full financial-year cycle, including year-end closing, TDS reconciliation and return preparation support. Where permissions allow, anonymised data could be used to measure the frequency and types of reconciliation differences or to compare completion records before and after the introduction of checklists.

Conclusion

This comparative case study set out to answer four questions about two OJT internships in CA firms. On RQ1, the internships were similar in sequence (source document, record, comparison, supervisory review) and differed mainly in the tasks assigned: GST and bank reconciliation in Akash Prajapati, and audit-report formats and IEC documentation in Sayali Pramod Pawar. On RQ2, source-document checks, reconciliation where the task allowed it, and referral to a responsible professional were present in both accounts, although the form of review is not documented. On RQ3, the recurring difficulties were unfamiliar records, explaining differences between records, terminology across statements, portal navigation, confidentiality and time and role boundaries, and the responses recorded were practical and supervised. On RQ4, the evidence supports proposals for checklists, a work-status tracker, a documented review step, an update register, consistent file naming and orientation notes, each as an untested proposal. The comparison establishes how support-level controls appeared in two internships; it does not establish differences between the firms or measured improvements. The study is qualitative, limited to supervised support work and to the records available, and it reports no client data.

Data availability

The training records contain confidential client information and are not publicly available. An anonymised evidence summary identifying the records used can be made available by the corresponding author on reasonable request, subject to confidentiality restrictions.

Acknowledgements

The authors thank the School of Business, Indira University, for the opportunity to undertake the Summer Internship Program, and Dr. Shirly Abraham for guidance during the second internship and in preparing this paper. They are grateful to the host firms and to the professionals and staff who explained, corrected and supervised their work.

Appendix A. Software and tools used

The software and portals used during the two internships are listed in Table A.1. Product names follow the vendors' usage (TallyPrime).

Table A.1 - Software and portals used

Tool	Author	Area of use	Exposure
TallyPrime	Akash and Sayali	Accounting and bookkeeping	Voucher posting, ledger creation, transaction recording and reports
WINMAN	Akash	Tax and compliance work	Used WINMAN for tax-related data entry, return-preparation support and cross-checking of financial information.

Tool	Author	Area of use	Exposure
Taxbase and Finexo	Sayali	Tax and compliance work	Used Taxbase and Finexo for income-tax data entry, return-preparation support and handling of tax-related information..
Microsoft Excel	Akash and Sayali	Working papers	Reconciliation, data organisation and schedules
GST, Income Tax, DGFT and MahaGST portals	Akash and Sayali	Statutory compliance	Statement download, review and certificate or registration documentation

Appendix B. Illustrative work-status tracker fields

Illustrative fields for the work-status tracker proposed in Section 9. The fields are a suggestion and do not describe a record actually used by either firm.

Table B.1 - Proposed tracker fields

Field	Purpose
Work reference number	Links the record to the file without naming the client (authorised client code)
Task category	Groups work as GST, tax statement, entry, audit format or registration
Date assigned and date updated	Shows ageing and recent activity
Documents received / information pending	Identifies what is blocking progress
Current status and next owner	Makes responsibility visible
Review status	Separates work awaiting review from reviewed work

REFERENCES

- Beck, J. E., & Halim, H. (2008). Undergraduate internships in accounting: What and how do Singapore interns learn from experience?
- *Accounting Education, 17*(2), 151–172. *https://doi.org/10.1080/09639280701220277*
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology, 3*(2), 77–101.
- Committee of Sponsoring Organizations of the Treadway Commission. (2013). *Internal control – Integrated framework*.
- Directorate General of Foreign Trade. (n.d.). *DGFT portal: Importer Exporter Code and online services*. Government of India.
- https://dgft.gov.in/
- Doyle, J., Ge, W., & McVay, S. (2007). Determinants of weaknesses in internal control over financial reporting. *Journal of Accounting and*
- *Economics, 44*(1–2), 193–223.
- Eraut, M. (2004). Informal learning in the workplace. *Studies in Continuing Education, 26*(2), 247–273.
- Goods and Services Tax Network. (2024, November 12). *Advisory regarding IMS during initial phase of its implementation* [Advisory]. GST
- Portal, Government of India. https://services.gst.gov.in/services/advisoryandreleases/read/547
- Government of India. (2009). *The Limited Liability Partnership Act, 2008*. India Code.
- Government of India. (2017). *The Central Goods and Services Tax Act, 2017* (Act 12 of 2017), section 16. India Code.
- Income Tax Department. (n.d.-a). *Annual Information Statement (AIS) FAQs*. Government of India.
- https://www.incometax.gov.in/iec/foportal/ais-faq
- Income Tax Department. (n.d.-b). *Income-tax Act, 2025: Objective and scope FAQs*. Government of India.
- https://www.incometax.gov.in/iec/foportal/help/all-topics/e-filing-services/objective-and-scope-new-act-faq
- Institute of Chartered Accountants of India. (n.d.). *Standard on Auditing (SA) 230, Audit documentation*.
- In *Auditing and assurance standards*. https://www.icai.org/post/auditing-and-assurance-standards
- Maharashtra Goods and Services Tax Department. (n.d.). *MahaGST portal: Profession Tax registration and enrolment services*.
- Government of Maharashtra. https://www.mahagst.gov.in/
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). SAGE.
- Ministry of Corporate Affairs. (2013). *The Companies Act, 2013*. Government of India. https://www.mca.gov.in/
- OECD. (2020). *Tax administration 3.0: The digital transformation of tax administration*. OECD Publishing.
- Rich, J. S., Solomon, I., & Trotman, K. T. (1997). The audit review process: A characterization from the persuasion perspective.
- *Accounting, Organizations and Society, 22*(5), 481–505.
- School of Business, Indira University. (2026). *SOB MBA OJT guidelines student handbook: Batch 2025–27*. Internal academic guideline.
- Wang, R. Y., & Strong, D. M. (1996). Beyond accuracy: What data quality means to data consumers. *Journal of Management Information Systems, 12*(4), 5–33.
- Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). SAGE.