

# Business Requirements Document (BRD)

## CA Practice Management System - Web-Based Solution

### Document Information

- **Document Version:** 1.0
  - **Date:** September 10, 2025
  - **Prepared For:** CA Firm Management
  - **System Type:** Web-Based Practice Management System
  - **Geographic Scope:** India
- 

## 1. EXECUTIVE SUMMARY

### 1.1 Project Overview

This Business Requirements Document defines the specifications for a comprehensive web-based practice management system designed specifically for Chartered Accountant firms in India. The system will streamline five core workflow areas: Client Management, Practice Management, Financial Management, HR Management, and Reporting & Analytics.

### 1.2 Business Objectives

- Implement systematic client onboarding with unique identification codes
- Establish standardized task categorization across all practice areas
- Enable efficient task assignment and reassignment by Practice Head
- Optimize resource allocation and staff utilization
- Provide comprehensive business intelligence for practice leadership

### 1.3 Key Success Factors

- 100% client tracking with unique coding system
  - Streamlined task management across five practice areas
  - Flexible resource allocation and reassignment capabilities
  - Real-time visibility into practice performance metrics
-

## 2. DETAILED WORKFLOW REQUIREMENTS

### 2.1 CLIENT MANAGEMENT WORKFLOW

#### 2.1.1 Client Onboarding Process

**Functional Requirements:**

**A. Unique Client Code Generation**

- System shall automatically generate unique client codes upon registration
- Code format: [Year][Practice Code][Sequential Number] (e.g., 25ABC001, 25ABC002)
- Code generation rules:
  - Year: Current financial year (2-digit format)
  - Practice Code: Configurable 3-letter firm identifier
  - Sequential Number: Auto-incrementing 3-digit number starting from 001
- System shall prevent duplicate code assignment
- Historical client codes shall remain permanent and non-reusable

**B. Client Registration Workflow**

Step 1: Initial Client Information Capture

- └─ Client Name (Individual/Company/Entity)
- └─ Client Type Selection (Individual/HUF/Company/Partnership/LLP/Trust/Others)
- └─ Contact Information (Primary & Secondary)
- └─ Communication Preferences (Email/SMS/Phone/WhatsApp)
- └─ PAN/GSTIN/CIN Details
- └─ Business/Income Category

Step 2: Client Code Assignment

- └─ System validates client information completeness
- └─ Auto-generates unique client code
- └─ Displays generated code for confirmation
- └─ Creates client master record
- └─ Triggers welcome communication

Step 3: Service Agreement Setup

- └─ Select applicable service categories
- └─ Define engagement terms and SLA
- └─ Set billing arrangements and payment terms
- └─ Assign primary relationship manager
- └─ Complete client onboarding checklist

**C. Client Master Data Management**

- Centralized client database with complete historical records
- Client profile updates with audit trail
- Multi-location client support with hierarchy mapping
- Client status management (Active/Inactive/Suspended)
- Client document repository with categorized storage
- Communication history tracking with all touchpoints

#### **Business Rules:**

- One client code per legal entity
  - Client code cannot be modified once assigned
  - Minimum KYC documentation mandatory before code generation
  - Practice Head approval required for high-value client onboarding
- 

## **2.2 PRACTICE MANAGEMENT WORKFLOW**

### **2.2.1 Task Code Structure and Management**

#### **A. Master Task Code Categories**

##### **1. Direct Tax (DT)**

DT001: Income Tax Return Filing  
DT002: Tax Planning and Advisory  
DT003: Assessment Proceedings  
DT004: Advance Tax Calculations  
DT005: TDS Return Filing  
DT006: Tax Audit Reports  
DT007: Appeal and Litigation Support  
DT008: Refund Claims Processing  
DT009: Transfer Pricing Documentation  
DT010: International Taxation

##### **2. Compliance (CM)**

CM001: ROC Annual Filings  
CM002: Board Meetings and Resolutions  
CM003: Statutory Compliance Calendar  
CM004: Corporate Governance  
CM005: SEBI Compliance  
CM006: RBI Compliance  
CM007: Labour Law Compliance  
CM008: Environmental Compliance  
CM009: Industry-Specific Compliance  
CM010: Due Diligence Services

### **3. Indirect Tax (IT)**

IT001: GST Registration and Setup  
IT002: GST Return Filing  
IT003: GST Audit and Reconciliation  
IT004: Input Tax Credit Management  
IT005: GST Litigation Support  
IT006: E-way Bill Management  
IT007: Customs Duty Advisory  
IT008: Service Tax (Legacy)  
IT009: State VAT (Legacy)  
IT010: GST Training and Advisory

### **4. Audit (AD)**

AD001: Statutory Audit  
AD002: Internal Audit  
AD003: Tax Audit  
AD004: Concurrent Audit  
AD005: Management Audit  
AD006: Information System Audit  
AD007: Forensic Audit  
AD008: Stock Audit  
AD009: Bank Audit  
AD010: Special Purpose Audit

### **5. General Works (GW)**

GW001: Accounting and Bookkeeping  
GW002: Financial Statement Preparation  
GW003: Management Reporting  
GW004: Budgeting and Forecasting  
GW005: Business Advisory  
GW006: Valuation Services  
GW007: Project Finance Advisory  
GW008: Training and Development  
GW009: Business Registration Services  
GW010: General Consultation

## **2.2.2 Financial Year-wise Task Management**

### **A. Annual Task Code Extension**

- Each financial year, task codes shall be extended with year suffix
- Format: [Task Code]-FY[Year] (e.g., DT001-FY25, CM001-FY25)
- System shall auto-create new year task codes at financial year-end
- Previous year task codes remain accessible for reference and reporting

### **B. Task Lifecycle Management**

Task Creation → Assignment → In Progress → Review → Completion → Archival

└─ Task Creation:

- | └─ Select client from master list
- | └─ Choose applicable task code
- | └─ Define task scope and deliverables
- | └─ Set estimated hours and complexity level
- | └─ Assign due dates and milestones
- | └─ Add special instructions or requirements

└─ Task Assignment:

- | └─ Practice Head assigns primary resource
- | └─ System checks resource availability
- | └─ Assigns secondary/support resources if needed
- | └─ Sets priority level (High/Medium/Low)
- | └─ Triggers assignment notifications

└─ Task Execution:

- | └─ Resource accepts/acknowledges task
- | └─ Time tracking begins automatically
- | └─ Progress updates and milestone tracking
- | └─ Document uploads and work paper management
- | └─ Query/clarification management

└─ Review and Quality Control:

- | └─ Senior review assignment
- | └─ Quality checklist completion
- | └─ Client communication and approval
- | └─ Final deliverable preparation
- | └─ Task closure documentation

└─ Completion and Billing:

- └─ Time sheet finalization
- └─ Expense capture and allocation
- └─ Invoice generation and client billing
- └─ Client feedback collection
- └─ Task archival and knowledge capture

### C. Task Standardization and Templates

- Pre-defined task templates for each task code
- Standardized deliverable formats and checklists
- Estimated time norms for each task type
- Resource skill requirements mapping

- Standard operating procedures (SOP) integration
- 

## 2.3 FINANCIAL MANAGEMENT WORKFLOW

### 2.3.1 Practice Head Task Assignment System

**A. Assignment Dashboard** The Practice Head shall have access to a centralized assignment dashboard with:

- └ Available Tasks Queue
- └ Resource Availability Matrix
- └ Client Priority Mapping
- └ Skill-Task Matching Engine
- └ Workload Distribution Analysis
- └ Assignment History and Patterns

### B. Task Assignment Process

#### Step 1: Task Identification and Prioritization

- New task requests from clients appear in assignment queue
- System suggests priority based on:
  - Client importance rating
  - Statutory deadlines
  - Revenue potential
  - Relationship impact
  - Contractual SLA commitments

#### Step 2: Resource Selection and Assignment

#### Practice Head Assignment Workflow:

##### └─ Task Analysis:

- | └─ Review task complexity and scope
- | └─ Identify skill requirements
- | └─ Assess estimated time and effort
- | └─ Check for regulatory deadlines
- | └─ Determine team composition needs

##### └─ Resource Evaluation:

- | └─ Check individual availability
- | └─ Review current workload
- | └─ Assess skill match percentage
- | └─ Consider development opportunities
- | └─ Evaluate cost-efficiency

##### └─ Assignment Decision:

- | └─ Select primary resource
- | └─ Assign supporting team members
- | └─ Set task milestones and deadlines
- | └─ Define review checkpoints
- | └─ Communicate assignment details

##### └─ Assignment Execution:

- └─ System generates assignment notifications
- └─ Updates resource calendars
- └─ Creates task tracking records
- └─ Initiates time tracking
- └─ Begins progress monitoring

## C. Financial Tracking and Management

### Task-based Financial Tracking:

- Real-time cost allocation per task
- Resource cost tracking (salary + overhead allocation)
- Direct expense capture and allocation
- Revenue recognition based on task completion
- Profitability analysis per task/client/service line

### Budget and Estimation Management:



- └─ Pre-Task Budgeting:
  - | └─ Estimated hours by resource category
  - | └─ Direct cost projections
  - | └─ Overhead allocation methodology
  - | └─ Target profit margin setting
  - | └─ Client budget approval process
  
- └─ During Task Execution:
  - | └─ Actual vs. budget variance tracking
  - | └─ Real-time cost accumulation
  - | └─ Early warning alerts for budget overruns
  - | └─ Scope change impact analysis
  - | └─ Resource reallocation cost implications
  
- └─ Post-Task Analysis:
  - └─ Final cost vs. budget comparison
  - └─ Profitability analysis and lessons learned
  - └─ Resource efficiency evaluation
  - └─ Process improvement recommendations
  - └─ Pricing model refinement insights

---

## 2.4 HR MANAGEMENT WORKFLOW

### 2.4.1 Staff Management and Resource Planning

#### A. Resource Master Database

Employee Master Record:

└─ Personal Information:

- | └─ Employee ID (Auto-generated)
- | └─ Name and Contact Details
- | └─ Qualification and Certifications
- | └─ Experience Level and Specializations
- | └─ Cost Center Assignment

└─ Professional Profile:

- | └─ Skill Matrix and Competency Ratings
- | └─ Service Line Expertise (DT/CM/IT/AD/GW)
- | └─ Client Handling Experience
- | └─ Language Capabilities
- | └─ Technology Proficiency

└─ Capacity and Availability:

- | └─ Total Billable Hours per Month
- | └─ Leave Calendar and Availability
- | └─ Current Workload Percentage
- | └─ Peak Season Capacity Planning
- | └─ Professional Development Time Allocation

└─ Performance Metrics:

- └─ Historical Task Completion Rates
- └─ Quality Scores and Client Feedback
- └─ Efficiency Ratios and Productivity Metrics
- └─ Learning and Development Progress
- └─ Career Progression Planning

B. Resource Allocation System

Client and Task-Based Assignment:

Assignment Matrix:

	DT	CM	IT	AD	GW	
└─ Senior Partner	●	●	●	●	●	
└─ Partner	●	●	○	●	●	
└─ Senior Manager	●	●	●	●	○	
└─ Manager	●	○	●	●	○	
└─ Assistant Mgr	●	○	●	○	●	
└─ Senior Associate	●	○	○	○	●	
└─ Associate	○	○	○	○	●	

Legend: ● Primary Capability ○ Secondary Capability

**\*\*C. Task Reassignment Workflo**