

**PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR
UNIVERSITY, SOLAPUR**

SKILL DEVELOPMENT CENTRE



**Course Name: Certificate Course in Computerized
Accounting**

Year- 2023

Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Skill Development Centre

“Certificate Course in Computerized Accounting”

Syllabus

Duration of course: 6 Month

Need of Course:

1. To provide basic conceptual framework of accounting, costing, finance.
2. To develop the analytical intelligence of students
3. Course is practice oriented, so it will contribute to develop the technical skill set for accounting job.
4. To provide the basket of knowledge to bridge the gap of fundamental and use of technology in accounting.
5. To provide Employment direct and indirect through computerized accounting system.

Employment and Entrepreneurship Opportunities from Course:

1. Student can work as accountant in firm, company etc.
2. Student can start their own consultancy for accounting.
3. Student can get job as trainer to teach tally package in coaching.

Tentative Fees: Rs.5000/- to 8000/- subject to approval

Minimum Admission Eligibility for Student: Any student enrolled in degree program.

Teacher's Eligibility: B.Com/ B.C.A. With Computer Accounting Courses or Tally ERP.

Course Duration: 6 Months

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Name of Skill Course	Duration	Name of Paper	Paper	Hours Per Paper	Th.	Int.	Pract.	Credits
Certificate Course in	6 Months		I	45	80	20	0	3 Credits
			II	45	80	20	0	3 Credits
			III	90	0	0	100	3 Credits
			IV	90	0	0	100	3 Credits
Total				270	160	40	200	12 Credits

Abbreviations:

Th.- Theory Evaluation,

Int.- Internal Evaluation,

Pract.- Practical Evaluation.



Punyashlok Ahilyadevi Holkar Solapur University, Solapur

Skill Development Centre

Course Title: Certificate Course in Computerized Accounting

SYLLABUS Details

1)	Paper Title	Introduction to Financial Accounting -I	
2)	Paper No	I	
3)	Objectives of Paper	1. To recognize and understand ethical issues related to the accounting profession	
		2. Understand and explain the relationship between the accounting equation and double-entry bookkeeping.	
		3.To provide the basic knowledge framework in accounting.	
		4. To provide the methodology for application of knowledge in practise.	
4)	Expected out comes from Paper	1. Student will be aware about the concept of accounting.	
		2. Understand and apply the essential numerical skills required for bookkeeping and accounting.	
		3. Record transactions in the appropriate ledger accounts using the double-entry bookkeeping system.	
		4. Balance off ledger accounts at the end of an accounting period.	
		5. To help for preparing financial statements in accordance with appropriate standards	
5)	Content		
	Unite-1	Basic Accounting Concepts Background of accounting and accountancy: knowledge and understanding of GAAP; accounts - types and classification; basic terms used in accounting, Accounting Standards and Accounting Equation. Journal and Ledger (i) Journal: recording of entries in journal with narration. (ii) Ledger: posting from journal to respective ledgers.	7 Hour
	Unite-2	Subsidiary Book and Cash Book, BRS (i) Subsidiary Book-Purchase Book , Sales Book, Bills receivable Books, Bills Payable book (ii) Cash book (including petty cash book): single column; double column; triple column. (iii) Introduction to Bank reconciliation statement	7 Hour
	Unite-3	Trial Balance, Rectification, Capital and Revenue Expenditure and Income (i) Trial balance.	12 Hour

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		(ii) Errors and types of errors: errors of omission; errors of commission; errors of principles; compensating errors. (iii) Capital and revenue expenditure/income	
	Unite-4	Preparation Of Financial Statement : <ul style="list-style-type: none"> Financial Statements – <ul style="list-style-type: none"> Objective Importance Profit and loss account – <ul style="list-style-type: none"> Gross profit, Operating profit, Net profit Balance Sheet – <ul style="list-style-type: none"> Need, Grouping Marshalling of Assets, Liabilities Preparation of Trading and Profit and Loss Account and Balance Sheet 	12 Hour
	Unite-5	Depreciation, Provisions and Reserves <ul style="list-style-type: none"> Depreciation – <ul style="list-style-type: none"> concept need and factors affecting depreciation Methods of computation of depreciation Straight line method Written down value method (excluding change in method) 	9 Hour
6)	Reference Book	1. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi. 2. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia. 3. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.	



SYLLABUS Details

1)	Paper Title	Cost Accounting & Financial Management	
2)	Paper No	I	
3)	Objectives of Paper	1. To define various components of the total cost.	
		2. To aware about the budget and its provision system.	
		3. To define the concept of cost, finance, tax system etc.	
		4. To provide the basket of techniques for analysis the statement of affairs.	
		5. To provide the skills for analysis of statement.	
4)	Expected out comes from Paper	1. Learner will be able to understand the fundamental concept of finance, tax, cost etc.	
		2. Learner will able to analyze the cost process and centers.	
		3. Learners understand the application of cost structure and system.	
		4. Analyses and interpret the financial statements.	
		5. Students who complete this course will be able to learn various direct taxes & their implication in practical situations	
5)	Content		
	Unite-1	Introduction to Cost & Cost Sheet Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Cost Sheet	5 Hour
	Unite-2	Cost in Practise material and labour cost accounting 1) Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques 2) Labour Costing, Methods of Wages payments	7 Hour
	Unite-3	Budgetary Control : Concepts and Objectives, Merits and Demerits of Budgetary Control, Fixed and Flexible Budget, Cash Budget , Zero based Budgeting	9 Hour
	Unite-4	Financial Statement Analysis Introduction Techniques of Financial Statement Analysis Introduction to Ratio Analysis Advantages and Disadvantages of Ratio Analysis Classification of Ratio- –Liquidity Ratios, Leverage Ratios, Activity Ratios, • Profitability Ratios • Computation and comparison of ratios	12 Hour

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	Unite-5	Income Tax & GST Concepts and basic concepts in income tax- Assessment Year, Previous Year, Person, Assesses , Income, Gross Total Income and Total Income, Concept of PAN and Residential Status and tax Liability, Heads of Income Introduction and Overview of GST: - Definition and features of GST, Evolution of GST in India, Need and framework of GST, Benefits of GST	12 Hour
6)	Reference Book	1. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi 2. Bhabator Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi. 3. H. V. Jhamb, H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi 4. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi	

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SYLLABUS Details

1)	Paper Title	Computer Application for Accounting -I (MS-OFFICE & Tally)- Practical	
2)	Paper No	III	
3)	Objectives of Paper	1. To provide practical training of computerized reporting system.	
		2. To provide practical training of computerized Accounting and its package Tally.	
		3. To develop understanding about tally software in practice.	
		4. To provide technical skill for MS-office.	
4)	Expected out comes from Paper	1. Student will be able to handle the computer based software for basic understanding of packages.	
		2. Student can be able for developing the reporting system MIS.	
		3. Student will be able to work with tally ERP Software.	
		4. Student can get the job as accountant in the market.	
		5. Student can start their own consultancy for accounting practices.	
5)	Content		
	Unite-1	E-Accounting : Meaning, Features, Role of Computer in Accounting, Advantages & Disadvantages of Computerized & Manual Accounting MS-OFFICE : MS- Word-2010, MS-Excel – 2010 , MS-Power Point – 2010	14 Hour
	Unite-2	Reporting to Management : Introduction, Element of MIS, Meaning and Definition of Report Objectives of Report Preparation, Management Reporting ,Methods of Reporting, Requisites of A Good Report , Kinds of Report, Level of Management and Reporting	16 Hour
	Unite-3	FUNDAMENTALS OF TALLY.ERP 9 Company Features- Configuration- Getting functions with Tally.ERP9- Creation / setting up of Company in Tally.ERP9 ACCOUNTING MASTERS IN TALLY.ERP 9 Chart of Groups- Groups, Multiple Groups- Ledgers Multiple Ledgers	18 Hour
	Unite-4	INVENTORY MASTERS IN TALLY.ERP9	18

More

		Stock Groups• Multiple Stock Groups• Stock Categories• Multiple Stock Categories• Units of Measure• Stock Items• VOUCHERS ENTRIES IN TALLY.ERP9 Introduction- Types of Vouchers- Chart of Vouchers- Accounting Vouchers- Inventory Vouchers- Invoicing-	Hour
	Unite-5	ADVANCE ACCOUNTING IN TALLY.ERP9 Bill-wise details- Cost centers and Cost Categories- Multiple currencies- Interest calculations- Budget and controls- Scenario management- Bank Reconciliation- ADVANCE INVENTORY IN TALLY.ERP9 Order Processing- Recorder Levels- Batch-wise details- Bill of Materials- Batch-Wise Details Different Actual and Billed Quantities- Price Lists- Zero-Valued Entries- Additional cost details- POS-	24 Hour
6)	Reference Book	1. Nathani, Asok K. Tally ERP 9 Training Guide. BPB Publications 2. Tally Education Pvt Ltd. Official Guide to Financial Accounting using Tally ERP 9 with GST 3. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com) 4. Tarang, Tally ERP 9. Computer World Publications.	

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SYLLABUS Details

1)	Paper Title	Computer Application for Accounting -II (Tally)- Practical	
2)	Paper No	III	
3)	Objectives of Paper	1. To provide practical training of computerized Accounting and its package Tally.	
		2. To develop knowledge about tally software in practice.	
		3. To develop understanding of computer accounting system.	
		4. To develop practical skills of computerized accounting.	
4)	Expected out comes from Paper	1. Student will be able to handle the computer based software for basic understanding of packages.	
		2. Student can be able for developing the reporting system MIS.	
		3. Student will be able to work with tally ERP Software.	
		4. Student can get the job as accountant in the market.	
		5. Student can start their own consultancy for accounting practices.	
5)	Content		
	Unite-1	TAXES IN TALLY.ERP9 TDS- TDS Reports- TDS Online Payment- TDS Returns filing- TDS Certificate issuing- 26AS Reconciliation- TCS- TCS Reports- GST- GST Returns- EPF- ESIC- Professional Tax-	14 Hour
	Unite-2	TECHNOLOGICAL ADVANTAGES IN TALLY.ERP9 Tally vault- Security controls- Tally Audit- Backup and restore- Split company data- Import and export of data- Printing Reports and Cheques- Create a Company Logo-	12 Hour
	Unite-3	PAYROLL ACCOUNTING IN TALLY.ERP9 Employee Creation- Salary Define- Employee Attendance Register- Pay Heads Creation- Salary Report-	12 Hour
	Unite-4	GENERATING REPORTS IN TALLY.ERP9 Financial Statements- Trading Account- Profit- & Loss Account Balance Sheet- Accounts Books and Reports- Inventory Books and Reports- Exception Reports- Statutory Reports- Payroll	12 Hour



		Reports- Trail balance- Day Book- List of Accounts- Stock Summary- Outstanding Statement-	
	Unite-5	Case study and Analysis : Allot 5 case study to students for preparation of books of accounts and financial statement with its analysis	40 Hour
6)	Reference Book	1. Nathani, Asok K. Tally ERP 9 Training Guide. BPB Publications 2. Tally Education Pvt Ltd. Official Guide to Financial Accounting using Tally ERP 9 with GST 3. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com) 4. Tarang, Tally ERP 9. Computer World Publications.	

Page