PROGRAMME IN BOOK KEEPING & ACCOUNTING USING TALLY

(12 WEEKS DURATION)

SCHEME AND SYLLABUS

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Course Coordinator

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Director

SCHEME AND SYLLABUS OF
PROGRAMME IN BOOK KEEPING & ACCOUNTING USING TALLY
(12 WEEKS DURATION)

1.	Title of the Course	Programme in Book Keeping & Accounting Using Tally
2.	Duration	12 Weeks
3.	Intake Capacity	40 Participants
4.	Objective	1. To understand the Accounting Concept, Books & Rerecords maintained in an Organization
		2. To examine and analyzed various financial data in ascertaining the financial performance of organization
		3. To meet the accounting requirements of the industry and practically implement the concepts in accounting process
		4. The course is designed to get you started on Tally.ERP 9 skills right up-to making you proficient in it. It will also increase your prospects to get the right Accounting/Tally Job
5.	Course Curriculum	

S.No	Course Title	Units	No. of Sessions	Marks
	First Term			
1.	Introduction to Book- Keeping	1	15	100
2.	Accountancy	1	30	100
3.	Financial Analysis	1	15	100
4.	Computer Fundamentals	1	30	100
5.	Accounting through Tally	1	60	100
	Others subjects like Cooperation, Personality Development, Work Life Balance etc	-	10	-
	Total	**5**	**160**	**500**

6.	Interpersonal	12 Weeks
	Class Room Training	12
	Utilization	
	Total training weeks	12
	Total in Class Room Training	11
	Approx working days (11 weeks x 5 days)	55 days
	Available (55-15)	40 days
	Joining/Relieving	02 days
	Examination	05 days
	Holidays	05 days
	Total	**15 days**
	Available Sessions (40x4) (1 session 90 Minutes)	**160 sessions**

7.	Eligibly	• Graduate or Matriculate with three years experience (Employees and working Members)
		• Supervisors from Retail Stores and Defense service personnel sponsored by DGR
8.	Pedagogy	As the focus of the course is on improving decision making skills, experiential method, Hands on practice in computers and presentations are used.
		The focus of class sessions is on developing skills and attitudes

		through active student participation rather than on summarizing the reading materials through lectures. The participants are expected to study the recommended literature, cases and discuss within small groups outside the class room.	
9.	**Practical Training**	In house training on Computers	
10	**Assessment and Evaluation :**	(i) Internal Class Test	20 %
		(ii) Assignments	20 %
		(iii) Term End Examination	60 %
		Total	**100 %**
		(a) 5 Subjects will have	500 Marks
11.	**Categorization**	**For Participant of the Resettlement Course categorization is as per the DGR Guideline.**	
		80% and Above	O
		70% but below 80%	A
		60% but below 70%	B
		50% but below 60%	C
		40% but below 50%	D
		Below Average	E

SYLLABUS

Paper I: Introduction to Book- Keeping Accountancy-

Sl. No.	Topic
1	Book- Keeping : Introduction- Meaning- Features- Objectives- Utility
2	Accountancy : Introduction- Meaning- Scope- Functions- Objectives- Utility- Limitation
3	Accounting Books and Records : Meaning- Types- Advantages
4	Accounting Principles : Concepts- Business Entity- Dual Aspects- Accounting Period- Going Concern- Cost- Money Measurement- Matching Realization- Accrual- Rupee Value Accounting Convention : Disclosure- Conservatism- Consistency Materiality
5	Accounting System : Cache- Mercantile- Mixed- Single Entry- Cooperative System- Double Entry
6	Accounts Types : Personal Accounts- Real Accounts- Nominal Accounts- Accounting Rules : Debit Aspects- Credit Aspects
7	Accounting Types : Cost- Management- Human Resource- Consignment Joint Venture
8	Introduction to Accounting Standards

Paper II: Accountancy

Sl. No.	Topic
1	Journal : Meaning- Specimen ruling of Journal- Preparation- Types- General Journal- Special Journals- Subsidiary Journals
2	Sales Book- Purchase Book- Sales Returns Book- Purchase Returns Book- Bills Receivable Book- Bills Payable Book
3	Cash Book : Types – Preparation- Petty Cash Book
4	Ledger: Meaning- Preparation- Posting- Balancing- Difference between Journal and Ledger
5	Trial Balance : Meaning – Objectives- Method of Preparation of Trial Balance – Preparation of Receipts and Disbursement Statement
6	Accounting Errors : Meaning- Types- Locating- Rectification- Suspense Account
7	Bank Reconciliation Statement : Meaning- Preparation
8	Depreciation : Meaning- Definition- Purpose- Factors affecting- Methods of charging depreciation – Straight Line Method- Written Down Value Method- Annuity Method- Sinking Fund Method- Revaluation Method. Insurance Policy Method- Machine Hour Rate Method

9	Capital and Revenue- Reserves- Provisions- Subsidy
10	Final Accounts : Meaning- Purpose- Specimen Format- Operating Expenses- Non operating Expenses- Operating Incomes- Non operating Incomes Preparation of Final Account : Manufacturing Account, Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account
11	Balance Sheet : Assets and Liabilities- Classification of Assets and Liabilities
12	Adjustment Entries- Appropriation of Profit as per the rule/act
13	Accounts in different category of Business : Manufacturing- Service- Trading

Paper III: Financial Analysis

Sl. No.	Topic
1	Introduction to Financial Position of an Enterprise : Financial Management Introduction- Meaning- Features- Objectives- Functions- Profit Maximization & Wealth Maximization- Scope : Investment- Financing- Liquidity- Dividend decisions
2	Financial Statements Analysis's : Meaning- Types- Objectives- Advantages and Limitation : Identification of relationship between various financial operations.
3	Assessment and Deployment of Sources of Funds
4	Ratio Analysis- Meaning, Objectives, Significance and Classification of Ratios- Application of Ratio Analysis
5	Break Even Analysis; Determination of PV Ratio, BEP and Margin of Safety
6	Working Capital Management : Concept – need- determinants- assessment and management
7	Budget : Meaning, definition, objectives and features – budgetary control- classification of budgets- preparation of cash budget, sales budget and production budget

Paper IV: Computer Fundamentals

Sl. No.	Topic
1	Brief history of development of Computers- Computer system concepts, computer system characteristics, capabilities and limitations, types of computers generations of computer. Computer Security Systems- Computer Programming – Computer Viruses- Computer Networking- System Analysis and Design
2	Information Systems- Introduction- Data, Information and Knowledge- Characteristics of Information- Information System- Computer – Based Information System (CBIS)- Need for Efficient Information System- Categories of Information System
3	Peripheral Devices- Input Output Devices, Keyboard, Mouse, Trackball, Joystic, Digitizing Tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar Code Reader, Voice Recognition, Light Pen, Touch Screen, Monitors- Interlaced/ Non Interlaced, Dot Pitch, Video Standard- VGA, SVGA, XGA etc, Printers & Types- Daisy Wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotter, Sound Card and Speakers
4	Storage Fundamentals- Primary Vs Secondary Data Storage and Retrieval Methods- Sequential, Direct and Index Sequential, SIMM, Various Storage and Magnetic Tape, Magnetic Disks, Cartridge Tape, Hard Disk Drives, Floppy Disks (Winchester disk), Optical Disk, CD, VCD, CD-R, CD-RW, Zip Drive, Flash Drives, Video Disk, Blue Ray Disk, SD/MMC Memory Cards, Physical Structure of Floppy & Hard disk, drive naming conventions in PC. DVD, DVD- RW
5	Basic Computer Organization- Input Unit, Output Unit, Storage Unit, Arithmetic Logic Unit, Control Unit, Central Processing Unit, The System Concept
6	Memory- RAM, ROM, EPROM, PROM, Cache, Register and other types of memory
7	Classification of Computers- Notebook Computers, Personal Computers (PCs), Workstations, Mainframe Systems, Supercomputers, Clients and Servers.
8	Operating System- Lab- Operating System Concepts- Types Of Operating Systems. DOS, Windows, Windows- NT, Unix Etc. Windows XP Introduction To Windows XP/Windows 7 & Its Features- Hardware Requirements Of Windows, Windows Concepts, Windows Structure, Desktop, Taskbar, Start Menu, My Pictures, My Music, Working With Recycle Bin- Restoring A Deleting, Emptying The Recycle Bin, Managing Files And Folders, Creating New Folders, Searching File And Folders. My Computer – Exploring Hard Disk, Coping And Moving Files And Folder From One Drive To Another Floppy Drive.

9	Windows Accessories- Calculator, Notepad, Paint, Work Pad, Character Map, Paint, Command Prompt- Windows Explorer- Exploring Hard Disk, Coping and Moving Files And Folder From One Drive to Another, Formatting Floppy Drive and Other Explorer Facilities. Burning CD Entertainment- CD Player, DVD Player Media Player, Sound Recorder and Volume Control Movie Maker
10	Advanced Features of Windows XP/Windows- 10 Managing Hardware & Software- Installation of Hardware & Software, using Scanner Web Camera, Printers sharing of printers, System Tools and Backup
11	Computer Networking & Internet- Definition (What it is?), Brief History, It's Basic Services (Electronic mail), File Transfer Protocol, Telnet. Usenet News, the World Wide Web), WWW Browsers, Uses of the Internet Concept of Internet/Intranet/Extranet, E-Mail- Sending & Receiving Mails. Types of Networking, Topologies of Networking.

Paper V: Accounting Through Tally

Sl. No.	Topic
1	**Module 01 : User Interface and Company Management** • Section 01 : Introduction to Tally ERP9 • Section 02 : Installing Tally ERP9 License Server • Section 03 : Creating a Company • Section 04 : Data Path for Tally ERP9 Companies • Section 05 : Altering and Deleting Company • Section 06 : Gateway of Tally and User Interface
2	**Module 02 : Masters- Ledgers** • Section 01 : Understanding Ledgers • Section 02 : Creating Ledger • Section 03 : Creating Multiple Ledgers • Section 04 : Altering and Deleting Ledgers • Section 05 : Practical Examples
3	**Module 03 : Masters- Groups** • Section 01 : Understanding Groups • Section 02 : Creating Groups • Section 03 : Altering and Deleting Groups • Section 04 : Practical Examples
4	**Module 04 : Masters- Billwise Debtors and Creditors Ledgers** • Section 01 : Using Practice Files • Section 02 : Configuring Billwise Details • Section 03 : Examples on Creating Billwise Ledgers
5	**Module 05 : Payment Voucher** • Section 01 : Understanding Default Vouchers • Section 02 : Payment in Single Entry Mode (Examples) • Section 03 : Payment in Double Entry Mode (Examples)
6	**Module 06 : Day Book** • Section 01 : Understanding Day Book Reports • Section 02 : Altering and Deleting Transactions

7	**Module 07 : Pre- Allocation of Bills**
• Section 01 : Pre- Allocation of Bills
• Section 02 : Practical Examples
8	**Module 08 : Receipt Voucher**
• Section 01 : Understanding Receipt Vouchers
• Section 02 : Practical Examples
9	**Module 09 : Contra and Journal Voucher**
• Section 01 : Understanding Contra for Banking
• Section 02 : Practical Examples on Contra Vouchers
• Section 03 : Practical Examples on Journal Vouchers
10	**Module 10 : Masters : Inventory**
• Section 01 : Understanding Inventory
• Section 02 : Integrating Accounts and Inventory
• Section 03 : Practical on Stock Group
• Section 04 : Practical on Godown and Locations
• Section 05 : Practical on Stock Category
• Section 06 : Practical on Units of Measure
• Section 07 : Practical on Stock Items
• Section 08 : Manual Stock Valuation without Inventory
11	**Module 11 : Goods and Service Tax (GST)**
• Section 01 : Understanding Value Added Tax
• Section 02 : Practical – Creating Purchase Masters
• Section 03 : Practical – Creating Input Tax Masters
• Section 04 : Practical – Creating Sales Masters
• Section 05 : Practical – Creating Output Tax Masters
• Section 06 : Practical on Units of Measure
12	**Module 12 : Purchase Voucher with GST**
• Section 01 : Practical on Purchase in Single GST Class
• Section 02 : Practical on Purchase in Multi GST Class
• Section 03 : Practical on Purchase in Voucher Mode
13	**Module 13 : Sales Voucher with GST**
• Section 01 : Practical on Sales Voucher
• Section 02 : Tax Invoice
• Section 03 : Practical on Tax Invoice
• Section 04 : Printing Sales Invoice
14	**Module 14 : GST Reports and Payments**
• Section 01 : Calculating GST Payable
• Section 02 : GST Tax Ledger Balances
• Section 03 : Practical on GST Payment
• Section 04 : GST Reports
15	**Module 15 : Billing Features**
• Section 01 : Zero Valued Entries
• Section 02 : Different Billing and Actual Quantity
• Section 03 : Additional Cost of Purchase
• Section 04 : Discount Column on Invoices
16	**Module 16 : Purchase Order Processing**
• Section 01 : Purchase Order Process
• Section 02 : Purchase Order Voucher with Examples
• Section 03 : Receipt Note (Inventory) with Examples

	• Section 04 : Rejection-Out Voucher with Examples
17	**Module 17 : Sales Order Processing** • Section 01 : Sales Order Process • Section 02 : Sales Order Voucher with Examples • Section 03 : Delivery Note (Inventory) with Examples • Section 04 : Rejection-In Voucher with Examples
18	**Module 18 : Debit and Credit Notes** • Section 01 : Debit Note Returns with Examples • Section 02 : Credit Note Returns with Examples
19	**Module 19 : Bank Reconciliation** • Section 01 : Understanding BRS Process • Section 02 : Practical Examples
20	**Module 20 : Price List** • Section 01 : Price Listing Masters • Section 02 : Practical Examples
21	**Module 21 : Credit Limit** • Section 01 : Credit Limits for Customers • Section 02 : Practical Examples
22	**Module 22 : Stock Transfers** • Section 01 : Understanding Stock Transfers • Section 02 : Practical Examples
23	**Module 23 : Manufacturing Vouchers** • Section 01 : Bills of Materials • Section 02 : Practical Examples • Section 03 : Job Costing and Examples
24	**Module 24 : Batch wise Details** • Section 01 : Understanding Inventory Batches • Section 02 : Practical Examples
25	**Module 25 : Re- Order Level** • Section 01 : Understanding ROL • Section 02 : Practical Examples
26	**Module 26 : Interest Calculations (Auto Mode)** • Section 01 : Activating Interest Calculations • Section 02 : Practical Examples
27	**Module 27 : Voucher Types and Class** • Section 01 : Voucher Types and Masters • Section 02 : Practical Examples • Section 03 : Voucher Class and Masters • Section 04 : Practical Examples
28	**Module 28 : Point of Sales** • Section 01 : Understanding POS • Section 02 : Practical Examples
29	**Module 29 : Scenarios and Optional Vouchers** • Section 01 : Scenarios Management • Section 02 : Practical Examples of Optional Vouchers • Section 03 : Scenario Reporting
30	**Module 30 : Budget and Controls** • Section 01 : Budget Masters and Configurations • Section 02 : Practical Examples • Section 03 : Budget Reporting and analysis

31	**Module 31 : Cost Centres and Cost Categories**
	• Section 01 : Understanding Cost Centres
	• Section 02 : Practical Examples
	• Section 03 : Understanding Profit Centres
	• Section 04 : Practical Examples
32	**Module 32 : Party Ledger Analysis**
	• Section 01 : Customer and Supplier Balance Checking
	• Section 02 : Customer and Supplier Bill Wise Checking
	• Section 03 : Overdue Payables and Receivables
	• Section 04 : Confirmation of Accounts
	• Section 05 : Negative Ledgers Report
33	**Module 33 : Purchase and Sales Reporting**
	• Section 01 : Analysing Purchase and Sales Register
	• Section 02 : Analysing Debit and Credit Note
	• Section 03 : Overdue Payables and Receivables
	• Section 04 : Outstanding Reports and Printing
34	**Module 34 : Stock Analysis and Reports**
	• Section 01 : Stock Registers
	• Section 02 : Stock Valuation
	• Section 03 : Stock Transfer Report
	• Section 04 : Negative Stock Report
	• Section 05 : Record Physical Stock and Shortage
	• Section 06 : Stock Entry without Perpetual Inventory
35	**Module 35 : Cash and Bank Reports**
	• Section 01 : Cash Book and Bank Book
	• Section 02 : Stock Transfer Report
	• Section 03 : Negative Stock Report
36	**Module 36 : Search, Filter and Sorting**
	• Section 01 : Searching and Finding Particulars entries
	• Section 02 : Sorting with Alias, Numbers and Texts
	• Section 03 : List of Ledgers and Groups
37	**Module 37 : Financial Reports**
	• Section 01 : Trial Balance
	• Section 02 : Profit and Loss Accounts
	• Section 03 : Balance Sheet
	• Section 04 : Working Capital
	• Section 05 : Cash Flow and Fund Flow Statements
38	**Module 38 : Multi Language**
	• Section 01 : Practical on Multi Language
39	**Module 39 : Export, Import, Backup and Restore**
	• Section 01 : Export and Import Formats
	• Section 02 : Practical Examples
	• Section 03 : Data Backup and Restore
40	**Module 40 : GST**
	• Section 01 : Understanding GST and Forms
	• Section 02 : Creating GST and Masters
	• Section 03 : Practical Examples
	• Section 04 : GST Reports

41	**Module 41 : Tax Deducted at Sources(TDS)** • Section 01 : Understanding TDS • Section 02 : Creating TDS Masters • Section 03 : Practical Examples • Section 04 : TDS Payment • Section 05 : Tax Reports and Tax Forms
42	**Module 42 : Tax Collected at Source (TCS)** • Section 01 : Understanding TCS • Section 02 : Creating TCS Masters • Section 03 : Practical Examples • Section 04 : TCS Payment • Section 05 : Tax Reports and Tax Forms
43	**Module 43 : Payroll Accounting** • Section 01 : Understanding Payroll • Section 02 : Pay Heads and Categories • Section 03 : Employee Details and Salary Details • Section 04 : Attendance Entries • Section 05 : Salary Payment Examples • Section 06 : Pay sheet and Pay Slips