



30 Hour Certificate Course on Basic Accounting



Offered by the Department of Commerce:

DINABANDHU ANDREWS COLLEGE

GARIA, KOLKATA

Title:

Certificate Course on Basic Accounting

Course Overview: This certificate course is an integral part of today's business environment accounting practices in different kind of business activities are being computerized to ensure efficiency. Computerization has created now opportunities to those who become skilled in computerization accounting but objective of the course goes beyond the skill addition and focus on competency development of a person in relation to financial decision making. It includes capital budgeting, portfolio, operation, and investment planning and other related area.

Course Duration: 30 hours (6 hrs per week x 5weeks)

One Class (Theory): 1 Hour

Lab: 2 Hours

Final Assessment on the Last day

Course Fee: Free of Cost

Pedagogy: Lecture on theory and Practical

Course Designer : INFOTECH LAB

SYLLABUS STRUCTURE OF THE ADD-ON COURSE

Module	UNIT TITLE	HOURS
Module -1	Accounting Fundamentals	3
Module -2	Inventory control	9
Module -3	Financial Management	6
Module -4	The Technology Advantage of Tally	9
Module -5	Statutory Return	3
Total		30

Module 1: Accounting Fundamentals

Introduction to accounting, classification of accounts, complete bookkeeping, Book

Register and statement of account, basic accounting terminologies, trading account,

Profit & loss, trial balance.

Module 2: Inventory Control

Inventory control, objectives of inventory control, inventory reports, inventory control techniques, ABC plan, Order cycling system, stock valuation methods, FIFO, LIFO, AVCO Periodic inventory. Flexible invoicing, Purchase invoice, Voucher class with Pre defined rules and information.

Module 3: Financial Management

Memo voucher, Post dated vouchers, User defined voucher type, Interest calculation, Daily balances & transaction values.

Module 4: The Technology Advantage of Tally

Data Security, Tally Audit, User defined Security levels, Simple and rapid Installation, Internal backup / Restore, Removal of data into separate company, Import/Export Data, Direct Internet Access, Print Preview, Server/ Client Modules.

Module 5: Statutory Return

Design to Simplify VATS, Service Tax and TDS, VAT enable with state specific Statutory Return, Service Tax enabled with generates Returned/Challans, TDS Enabled with E-TDS capability, Printing of Certificates/Challans.

Course Outcome :

1. Learn to prepare and interpret basic financial statements.
2. Develop basic skills to analyze financial statements.
3. Gain skills in recording business transactions accurately.

LEARNING RESOURCES

SL. NO.	TITLE OF THE BOOK	AUTHOR(S)	PUBLISHER
1	Basic Accounting	Dr. Amit Gupta, Dr. Gaurav Agrawal, Dr. Shweta Mishra	Thakur Publication
2	Book Keeping and Basic Accounting	Dr. S.M. Shukla	Sahitya Bhawan Publications
3	Financial Accounting	CA (Dr.) P C TULSIAN , CA BHARAT TULSIAN	S. CHAND Publication
4	Management Accounting	Dr. K.L. Gupta	Sahitya Bhawan Publications
5	Accountancy	B.K. Banerjee	PHI Publication

EVALUATION POLICY FOR THE ADD-ON COURSE

The basic philosophy behind the Evaluation policy for this 30 Hours Add-on course is to objectively judge the participants (students) whether the concepts were understandable to them or not and whether they could apply these concepts to solve numerical and conceptual problems. The Evaluation would be done through 2 components –

i) C1 Course-end Assessments (Written Test) [Total Marks: 30]

ii) C2 Practical /LAB [Total Marks: 20]

Total Marks of the Evaluation process would be – 50 Marks

TABLE FOR QUALIFICATION

TOTAL SCORE (OUT OF 50)	GRADE
45 – 50	O – OUTSTANDING
40 – 44	E – EXCELLENT
35 – 39	A – VERY GOOD
30 – 34	B – GOOD
25 -29	C – FAIR
BELOW 25	F – FAILED

GENERAL RULES AND REGULATIONS

1. Students must attend and appear for all the Module-End Assessments. If any student fails to submit any of the Module-End Assignments or fails to attend any of the Module End Assessment examinations , the particular Student would NOT BE ELIGIBLE FOR CERTIFICATE.
2. Students must attend and appear for the Course-End Assessment Examination. If any student fails to submit the Course-End Assessment or fails to attend the Course-End Assessment Examination , the particular Student would NOT BE ELIGIBLE FOR CERTIFICATE.
3. Students must attend and appear for the Course-End Viva. If any student fails to fails to attend the Course-End Viva, the particular Student would NOT BE ELIGIBLE FOR CERTIFICATE.
4. Total Marks of Course Evaluation will be 50 Marks.
5. Minimum 50% Marks has to be scored to receive any Certificate. There will be only ONE Attempt allowed for each of the Module-End Assessments and the Course-End Assessment.
6. There will be NO PROVISION for Backlog Clearance.
7. General Rules and Regulations of the College must be followed without any exception.
8. **Minimum 75% attendance is required to receive the certificate of the course.**