

Module 1: Fundamentals of Accounting

Topics

- Introduction to Accounting
- Types of Business Organizations
- Accounting Terminologies
- Objectives and Functions of Accounting
- Users of Accounting Information
- Accounting Principles (GAAP)
- Accounting Concepts and Conventions
- Double Entry System
- Types of Accounts
- Golden Rules of Accounting
- Accounting Equation
- Accounting Cycle

Practical

- Identify account types
 - Apply Golden Rules
 - Solve accounting equation problems
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Module 2: Journal and Ledger

Topics

- Source Documents
- Voucher Types
- Journal Entries
- Compound Journal Entries
- Ledger Posting
- Balancing Ledger Accounts

Practical

- Pass journal entries
 - Post entries to ledger
 - Balance ledger accounts
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Module 3: Subsidiary Books

Topics

- Purchase Book
- Sales Book
- Purchase Return Book
- Sales Return Book
- Cash Book
- Petty Cash Book
- Bills Receivable Book
- Bills Payable Book
- Journal Proper

Practical

- Prepare all subsidiary books
 - Record business transactions
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Module 4: Trial Balance

Topics

- Objectives
- Preparation of Trial Balance
- Errors in Trial Balance
- Rectification of Errors

Practical

- Prepare trial balance

- Locate and rectify accounting errors
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Module 5: Final Accounts

Topics

- Trading Account
- Profit & Loss Account
- Balance Sheet
- Manufacturing Account
- Adjustments
 - Closing Stock
 - Outstanding Expenses
 - Prepaid Expenses
 - Accrued Income
 - Depreciation
 - Bad Debts
 - Provision for Doubtful Debts

Practical

- Prepare Final Accounts
 - Solve adjustment problems
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Module 6: Bank Reconciliation Statement (BRS)

Topics

- Need for BRS
- Causes of Difference
- Preparation of BRS

Practical

- Prepare Bank Reconciliation Statements
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Module 7: Depreciation Accounting

Topics

- Meaning and Need
- Causes of Depreciation
- Methods
 - Straight Line Method (SLM)
 - Written Down Value (WDV)
- Disposal of Assets

Practical

- Calculate depreciation
 - Pass depreciation journal entries
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Module 8: Inventory Management

Topics

- Inventory Basics
- Stock Valuation
- FIFO
- LIFO
- Weighted Average Method
- Stock Verification

Practical

- Calculate inventory valuation
 - Prepare stock reports
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Module 9: Goods and Services Tax (GST)

Topics

- Introduction to GST

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- GST Registration
- GST Structure
- CGST
- SGST
- IGST
- Input Tax Credit
- GST Invoices
- GST Returns
- E-Way Bill
- GST Portal Overview

Practical

- Prepare GST invoices
 - Calculate GST
 - File sample GST returns
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Module 10: Income Tax Basics

Topics

- Introduction to Income Tax
- PAN
- Residential Status
- Heads of Income
- Tax Slabs
- TDS Basics
- Advance Tax
- Filing Income Tax Return (ITR)

Practical

- Compute basic income tax
- Prepare sample ITR

Module 11: Payroll Management

Topics

- Salary Components
- Gross Salary
- Basic Pay
- DA
- HRA
- Allowances
- Deductions
- PF
- ESI
- Professional Tax
- Net Salary
- Salary Slip Preparation

Practical

- Create payroll
- Generate salary slips

Module 12: TallyPrime

Topics

- Introduction to TallyPrime
- Company Creation
- Company Features
- Security Levels
- Groups
- Ledgers
- Voucher Types
- Inventory Masters

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- Stock Groups
- Units of Measure
- Godowns
- Purchase Transactions
- Sales Transactions
- Debit Note
- Credit Note
- Contra Voucher
- Payment Voucher
- Receipt Voucher
- Journal Voucher
- Banking
- Interest Calculation
- Cost Centres
- Cost Categories
- Budgets
- Scenarios
- Payroll in Tally
- GST in Tally
- TDS in Tally
- Printing Reports
- Backup & Restore
- Data Import & Export

Practical

- Complete accounting cycle in TallyPrime
 - GST accounting
 - Inventory management
 - Payroll processing
 - Banking transactions
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Module 13: Microsoft Excel for Accountants

Topics

- Workbook Management
- Cell Formatting
- Data Validation
- Sorting
- Filtering
- Conditional Formatting
- Tables
- Charts
- Pivot Tables
- Basic Functions
 - SUM
 - AVERAGE
 - MAX
 - MIN
 - COUNT
- Logical Functions
 - IF
 - AND
 - OR
- Lookup Functions
 - VLOOKUP
 - XLOOKUP
- Text Functions
- Date Functions
- Financial Functions
- Printing Financial Reports

Practical

- Prepare cash book
 - Salary sheet
 - Invoice
 - GST calculation sheet
 - Profit analysis
 - Dashboard using Pivot Tables
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Module 14: Business Communication

Topics

- Business Correspondence
- Email Writing
- Quotations
- Purchase Orders
- Receipts
- Payment Follow-up
- Customer Communication
- Office Etiquette

Practical

- Draft business emails
 - Prepare invoices and quotations
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Module 15: Computerized Accounting Project

Practical Project

Students complete the accounting for a fictional company from start to finish, including:

- Company creation
- Ledger creation

DIGICOM COMPUTER EDUCATION

- Inventory setup
- Purchase entries
- Sales entries
- Payment and receipt vouchers
- GST transactions
- Payroll
- Bank reconciliation
- Depreciation
- Final accounts
- Profit & Loss Account
- Balance Sheet
- Financial reports

Module 16: Employability Skills

Topics

- Resume Preparation
- Interview Skills
- Accounting Interview Questions
- Workplace Ethics
- Communication Skills
- Time Management