

**MODULES**

**MODULE : ACCOUNTING**

Name	:	<b>Accounting</b>
Sector	:	<b>Banking and Accounting</b>
Code	:	<b>BAN 101</b>
Entry Qualification	:	12 <sup>th</sup> Standard & 14 Years & above
Terminal Competency	:	After training the person will be able to independently work as an accountant in an IT enabled office/warehouse
Duration	:	450 Hrs (75 working days with 6 Hrs in a day)

<b>Practical Competencies</b>	<b>Underpinning Knowledge (Theory)</b>
1. Debit/Credit Transaction entries.	1. Introduction to accounts Debit/ Credit
2. Journal Entry book	2. Tally
3. Use of Tally computer programs	3. Complete Booking-Ledgers; credit control; Accounts receivable & payable
4. Maintenance of books, registers and Statement of Accounts	4. Voucher numbering
5. Preparation of Outstanding Reports	5. Classification of Accounting heads/ charts of Accounts.
6. Accounts receivable/payable	6. Data based reporting
7. Creation of new voucher type	7. Voucher/cheques printing
8. Voucher/cheque printing practice	8. Bank Reconciliation/multiple compares/ currency
9. Creation of multiple companies.	9. Memo vouchers/post dated vouchers/ user defined vouchers/sales/purchase extracts
10. Practice of multiple currency/ base currency.	10. Calculation of interest/ Percentage Based reporting
11. Entry on memo vouchers	11. Budgeting & Control
12. Entry post dated voucher/user defined voucher	12. Variance Analysis/Ratio Analysis
13. Sales/purchase extract; Daily balance & Transaction value.	13. Stock Category /query /multiple warehouse
14. Interest calculation/cash flow	
<b><u>Practical</u></b>	<b><u>Theory</u></b>
15. Percentage based reporting	14. Alternate units of measure & tail units; sales & purchase orders.
16. Practice on receivables turnover	15. Rejection in / Rejection out; Movement

17. Creation of new voucher type	Analysis.
18. Creation of stock category and viewing of Stock Query Report	16. Price list/multi price levels
19. Creation/ viewing of multiple warehouse	17. Stock item; classification of raw material; work in progress
20. Stock transfer to warehouse	18. Job working concepts; Additional cost of manufacturing
21. Use of alternate units	19. Re-order levels; stock aging analysis; Tally Technology advantages Tally audit.
22. Practice procedure for Rejection Notes	20. Multi lingual
	21. VAT/Service Tax
	22. e TDS

#### EQUIPMENT FOR BATCH OF 25 TRAINEES

1. One Desk Top Computer between two candidates.
2. Practice sheets (as on required basis)
3. Ledger sheets & other accounting documents (as on required basis)
4. Calculators – one per trainee.

File name: MES Banking & Accounting Aug 2007