

**MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION EXAMINATION,
MUMBAI – 51.**

| 1 | Name of Syllabus | CERTIFICATE COURSE IN ACCOUNTANT ASSISTANT (408103) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------|-------------------------------------|--|-------|-------|------------|-------------|--|---------|------------|-----------------|-------|--------|------------|-------------|---|----------|----------------------|------|-------|-----|----|---|----------|-------------------|------|-------|-----|----|---|----------|---------------------|-------|-------|-----|-----|--|--|-------|--|--|-----|-----|
| 2 | Max. Nos of Student | 25 Students | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Duration | 6 Month | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Type | Part Time | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Nos Of Days/Week | 6 days | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Nos Of Hours/Days | 4 hrs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Space Required | 1) Workshop = 400 sqfeet 2) Class Room = 200 sqfeet ----- TOTAL = 600 sqfeet | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Entry Qualification | 9 th Passed | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Objective Of Syllabus/ introduction | After training the person will be able to independently work as an accountant in an IT enabled office/warehouse | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Employment Opportunity | Self Employment / May get job in Establishment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Teacher's Qualification | B.com. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Training System | <div>Training System Per Week</div> <table><tr><td>Theory</td><td>Practical</td><td>Total</td></tr><tr><td>6 hrs</td><td>18 hrs</td><td>24 hrs</td></tr></table> | | | | | | Theory | Practical | Total | 6 hrs | 18 hrs | 24 hrs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Theory | Practical | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 hrs | 18 hrs | 24 hrs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | Exam. System | <table><tr><th>Sr. No.</th><th>Paper Code</th><th>Name of Subject</th><th>TH/PR</th><th>Hours</th><th>Max. Marks</th><th>Mini. Marks</th></tr><tr><td>1</td><td>40810311</td><td>Accountant Assistant</td><td>TH-I</td><td>3 Hrs</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40810321</td><td>Basic Accountancy</td><td>PR-I</td><td>3 Hrs</td><td>100</td><td>50</td></tr><tr><td>3</td><td>40810322</td><td>General Accountancy</td><td>PR-II</td><td>6 Hrs</td><td>200</td><td>100</td></tr><tr><td></td><td></td><td>TOTAL</td><td></td><td></td><td>400</td><td>185</td></tr></table> | | | | | | Sr. No. | Paper Code | Name of Subject | TH/PR | Hours | Max. Marks | Mini. Marks | 1 | 40810311 | Accountant Assistant | TH-I | 3 Hrs | 100 | 35 | 2 | 40810321 | Basic Accountancy | PR-I | 3 Hrs | 100 | 50 | 3 | 40810322 | General Accountancy | PR-II | 6 Hrs | 200 | 100 | | | TOTAL | | | 400 | 185 |
| Sr. No. | Paper Code | Name of Subject | TH/PR | Hours | Max. Marks | Mini. Marks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 40810311 | Accountant Assistant | TH-I | 3 Hrs | 100 | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 40810321 | Basic Accountancy | PR-I | 3 Hrs | 100 | 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 40810322 | General Accountancy | PR-II | 6 Hrs | 200 | 100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | TOTAL | | | 400 | 185 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Theory - I - Accountant Assistant

1. Introduction to accounts Debit/ Credit
2. Tally
3. Complete Booking-Ledgers; credit control; Accounts receivable & payable
4. Voucher numbering
5. Classification of Accounting heads/charts of Accounts.
6. Data based reporting
7. Voucher/cheques printing
8. Bank Reconciliation/multiple compares/currency
9. Memo vouchers/post dated vouchers/user defined vouchers/sales/purchase extracts
10. Calculation of interest/ Percentage Based reporting
11. Budgeting & Control
12. Variance Analysis/Ratio Analysis
13. Stock Category /query /multiple Warehouse
14. Alternate units of measure & tail units; sales & purchase orders.
15. Rejection in / Rejection out; Movement ,Analysis.
16. Price list/multi price levels
17. Stock item; classification of raw material; work in progress
18. Job working concepts; Additional cost of manufacturing
19. Re-order levels; stock aging analysis; Tally Technology advantages Tally audit.
20. Multi lingual
21. VAT/Service Tax
22. e TDS

Practical - I - Basic Accountancy

1. Debit/Credit Transaction entries.
2. Journal Entry book
3. Use of Tally computer programs
4. Maintenance of books, registers and Statement of Accounts
5. Preparation of Outstanding Reports
6. Accounts receivable/payable
7. Creation of new voucher type
8. Voucher/ cheque printing practice
9. Creation of multiple companies.
10. Practice of multiple currency/ base currency.
11. Entry on memo vouchers
12. Entry post dated voucher/user defined voucher
13. Sales/purchase extract; Daily balance & Transaction value.

Practical - II General Accountancy

14. Interest calculation/cash flow
15. Percentage based reporting
16. Practice on receivables turnover
17. Creation of new voucher type
18. Creation of stock category and viewing of Stock Query Report
19. Creation/ viewing of multiple warehouse
20. Stock transfer to warehouse
21. Use of alternate units
22. Practice procedure for Rejection

EQUIPMENT :-

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.
