

1	Name of Syllabus	C.C.IN ACCOUNTANCY ASSISTANT (408201)												
2	Max.Nos of Student	25 Students												
3	Duration	1 year												
4	Type	Part Time												
5	Nos Of Days / Week	6 Months												
6	Nos Of Hours /Days	4 hrs												
7	Space Required	1)Workshop = 200 sq.feet 2)Class Room = 200 sq.feet TOTAL = 400 sq.feet												
8	Entry Qualification	S. S. C												
9	Objective Of Syllabus/ introduction	To develop knowledge and understanding of a. Concepts, Principles, Practices and Procedures of Accounting b. Maintaining of relevant books of accounts. c. Writing of Journals, Cash Book and Ledger Books d. Preparing Bank Reconciliation Statement and Final Accounts.												
10	Employment Oppertunity	a) Accounts clerks\assistants b) Billing Clerks c) Cashiers (clerks) d) Ledger keepers\ledger clerks												
11	Teacher’s Qualification	M.Com / B.com												
12	Training System	Training System Per Week <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
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6 hrs	18 hrs	24 hrs												
13	Exam. System	Sr No	Paper Code	Name of Subject	TH/PR	Hour	Max Mark	Min Mark						
		1	40820111	Basic Concepts of Accountancy	TH-1	3Hrs	100	35						
		2	40820112	Subsidiary Books	TH -2	3Hrs	100	35						
		3	40820113	Bank Reconciliation and Final Accounts	TH -3	3 Hrs	100	35						
		4	40820121	Basic Concepts Accountancy	PR -1	3 Hrs	100	50						
		5	40820122	Subsidiary Books	PR- 2	3Hrs	100	50						
		6	40820123	Bank Reconciliation and Final Accounts	PR -3	3 Hrs	100	50						
				TOTAL			600	255						

ACCOUNTANCY-- INTRODUCTION

The special short-term vocational certificate course Accountancy is being offered to SSC passed candidates. Practical Accountancy is gaining a very extensive recognition in business world. It can be treated as the language of the business. It communicates the results of the business to its concerned parties. It is a terminated course to meet the requirements of the users.

SKILLS TO BE PROVIDED

Preparation of various books of accounts, Vouchers, Bank Reconciliation Statements, Trial Balances, Final Accounts and Balance Sheet.

THEORY AND PRACTICAL – I - BASIC CONCEPTS OF ACCOUNTANCY

Introduction and Basic Concepts

Unit	Theory	Unit	Practical
Unit -I	Definition of Accountancy; Advantages of Accountancy; Concepts & Conventions of Accountancy	----	Simple examples explaining the terminology
Unit -II	Double Entry System; Salient features – Advantages; Application of Principles in double entry system	Unit -III	Chart showing the classification of Accounts- Personal Real and Nominal A/c
Unit -III	Books of Accounts – Journal-Ledger; Journalizing Business Transactions – Posting in the Accounts and Balancing the Accounts	Unit -III	a) Recording the Business transactions in the Journal b) Posting them in the concerned Ledgers c) Balancing the Ledger a/c

THEORY AND PRACTICAL – II - SUBSIDIARY BOOKS

Subsidiary Books

Unit -IV	Subsidiary books: a) Meaning and advantages of Subsidiary books. b) Types of subsidiary books. 1) Purchase book 2) Sales Book 3) Sales Returns books 4) Purchase Returns books.	Unit -IV	Recording of business transactions following specialized business enterprises. 1) General Stores 2) Medical Stores. 3) Furniture shop 4) Books stores 5) Super Markets 6) Visiting the above shops
Unit -V	Cashbook – Two column – Three column with Discount and Bank. 1) Meaning & Importance. 2) Account Opening. 3) Depositing & Withdrawal from Bank. 4) ATM of Banks 5) Debit & Credit Cards	Unit -V	a) Problems on two column and three column cash books. b) Filling up the following forms: 1) A/c Opening form. SB & Current A/c. 2) Withdrawal / cheque 3) Using of ATM/Debit and Credit Cards. 4) Visiting of Different banks.

THEORY AND PRACTICAL – III, BANK RECONCILIATION AND FINAL ACCOUNTS

Bank Reconciliation and Final Accounts

Unit	Theory	Unit	Practical
Unit -VI	Bank Reconciliation statement: a) Meaning and Importance. b) Passbook transactions. c) Cash book transactions.	Unit -VI	a) Comparing cash book transactions with passbook. b) Verifying transactions in Passbook. c) Visiting Banks.
Unit -VII	Preparation of Trial Balance: a) Method of preparing Trial Balance.	Unit -VII	Working out of problem in Trial Balance
Unit - VIII	Final Accounts: a) Trading Account b) Profit & Loss A/c. c) Balance sheet with adjustments. 1) Closing stock 2) Depreciation 3) Outstanding exp./ Income. 4) Pre-paid expenses/income. 5) Income received in advance.	Unit -VIII	a) Problems of Final Accounts with adjustments. b) Visiting of business establishments.

REFERENCE BOOKS --

1. Books of HSC & B.Com.
2. Accountancy by Batli Bai.
3. Accountancy by S.N. Maheswari.
4. Accountancy by R.L. Gupta.
5. Accountancy by Shukla and Grewal.
