

Syllabus of Skill Development Course

Title of course – Diploma in Financial Accounting & Tally	
Nodal Department of HEI to run course	
Broad Area / Sector	Accounting
Sub Sector	Financial Accounting
Nature of Course _	Independent and Progressive
Name of suggestive Sector Skill Council	NSQF
Aliened NSQF level	3
Expected fee of the course – Free/ Paid	
Stipend to student expected from industry	
Number of Seats	
Course Code	
Max Marks 100 = (25+75)	
Name of Skill partner	
Job prospects-Expected Fields of Occupation where student will be able to get job after completing the course in (Pease specify name/type of industry, company etc.)	Assistant – Accounts

Syllabus Sem. I (Certificate in Accounting Literacy)

Theory Hr. 15 = 1 Cr. and Practical Hr. 60= 2 Cr. = 3 Credit

Unit	Topics	General/Skill component and Hrs.	Theory/Practical/OJT/Internship/Training	No. of Theory hours (Total -30 Hr.=2 Credit	No. of skill hours (Total -60 Hr.=4 Credit
1	Concepts of financial accounting	Practice using Accounting Information with Single Entry & Double entry book keeping system. 12 Hrs.	Meaning, Nature and Concepts of financial accounting. Users of accounting information, Accounting Process; Users of Accounting Information, Single Entry & Double entry book keeping system.	6	
2	Principal of Accounting	Practice using posting of transaction to Ledger, Numerical Problems on ledger. 12 Hrs.	Principal of Accounting; Journal, Ledger; Need and Importance, Advantages, posting of transaction to Ledger, Numerical Problems on ledger	6	
3	Trial Balance	Practice using Trial Balance Preparation, Errors and Correction of Trial Balance. 12 Hrs.	Trial Balance: Preparation, Errors and Correction of Trial Balance, Meaning, Importance and preparation of Bank Reconciliation Statement.	6	
4	Final Account	Practice using Trading Account, Profit and Loss	Final Account ; Meaning, Types & Objective, Trading	6	

		Account, Balance Sheet adjustments. 12 Hrs.	Account, Profit and Loss Account, Balance Sheet adjustments		
5	Final Account for sole traders	Practice using adjustment at the end of the financial year, Bank Reconciliation Statement. 12 Hrs.	Final Account for sole traders, Partnership Firm & Non profit Organization: adjustment at the end of the financial year.	6	

Syllabus Sem. II

Theory Hr. 15 = 1 Credit and Practical Hr. 60= 2 Cr. = 3 Credit

Unit	Topics	General/Skill component	Theory/Practical/OJT/Internship/Training	No. of Theory hours (Total -30 Hr.=2 Credit	No. of skill hours (Total -60 Hr.=4 Credit
1	Depreciation	Practice using Depreciation Entries Vouchers. 12 Hrs.	Concept of Depreciation, Causes of Depreciation, Basic features of Depreciation, Meaning of Depreciation Accounting.	6	
2	Depreciation Methods	Practice using Depreciation, Fixation of Depreciation Amount, Recording Depreciation. 12 Hrs.	Objectives of providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Method of Providing Depreciation. Depreciation Policy, AS-6 (Revised) Depreciation policy.	10	
3	Goodwill:	Practice using Methods of Valuation. 12 Hrs.	Goodwill: Meaning, Importance and Methods of Valuation.	4	
4	Share and Share Capital	Practice using Share, Share Capital, Accounting Entries, Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture of Shares. 12 Hrs.	Share, Share Capital, Accounting Entries, Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture of Shares.	6	
5	GST	Practice of Preparing GST Vouchers and Calculation. 12 Hrs.	Introduction to GST with Meaning, example and its used, type of GST, Calculation and calculation method of GST.	6	

Suggested Readings: 1. Fundamental of Financial accounting book written by Dr. S.N.Shukla

2. GST taxation book written by CA Sudhir Alkhandi

Suggested Digital platforms / web links for reading

1. Financial account Google books.
2. www.cbic.gov.in pdf file.

Suggested Continuous Evaluation Methods :

1. Assesmeent Type : Class Tests (Max. Marks 16)

Suggested Usage :

All types of Question – Essay, Short answer, Objective.

After completion of Unit I,II,III , a first class test of Max. Marks of 8 shall be conducted .

After completion of Unit IV,V,VI , a first class test of Max. Marks of 8 shall be conducted.

2. Assesmeent Type : Assignments (Max. Marks : 4)

Some class assignment shall be given to the students at completion of each Unit .

3. Assesmeent Type : Class interaction (Max. Marks : 5)

Course Pre-requisite :

No Pre-requisite required, open to all.

In case of Progressive, to study this course a student must have passed previous courses of this series.

Internal Assessment	Marks	External Assessment	Marks
Class Interaction	05	Write up/ Theory work	75
Class test 1	08		
Class test 1	08		
Assignment	04		
	25		75