CURRICULUM FOR

COMPUTERIZED ACCOUNTING

6-MONTHS
(Certificate course)

Contents

TRAINING OBJECTIVES

Through this "C*omputerized Accounting*" course, the student will be able to:

1. Get employment in various business organizations.
2. Describe the basic concepts of accounting about revenue, expense, assets, liability and equity.
3. Acquire competency to enter accounting transactions in the accounting software and have the capability of generating different accounting reports/documents.
4. Make cost analysis reports, profit & loss accounts, balance sheets, and cash flow statements etc.
5. Enter all the business transactions in computerized accounting system efficiently.

CURRICULUM SALIENT POINTS

Name of Course:	Computerized Accounting
Entry Level:	Matric and Computer Literate (3-Months Course)
Duration of Course:	6-Months
Total Training Hours:	360 Hours
Training Hours per Day:	03 Hours
Training Methodology:	Practical 60%
	Theoretical 40%
Medium of Instruction:	English

KNOWLEDGE PROFICIENCY DETAILS

The students will be able to:

1. Describe the types of Business
2. Understand accounting equations and rules of debit & credit
3. Enlist and describe the charts of accounts
4. Explain the accounting cycle/ financial statements / bank reconciliation statements
5. Classify vouchers
6. State the fundamentals of the inventory system
7. Describe the concept of purchases and subsidiary accounts
8. Understand sales and subsidiary accounts
9. Explain payroll and subsidiary reports
10. Describe the use of computerized accounting systems

SKILL PROFICIENCY DETAILS

Using the accounting software, the students will be able to maintain the accounts of a corporation. The students will be able to:

1. Create chart of accounts
2. Record all business transactions relating to revenue, expense, assets, liabilities, equity in accounting software
3. Enter the data through bank receipt, bank payment, cash receipt, cash payment, journal voucher and other business transactions
4. Keep the accounts of vendors, employees and customers
5. Maintain inventory control system
6. Enter sales transactions and maintain sales control system
7. Record purchase transactions and maintain purchase control system
8. Maintain payroll transactions and maintain payroll control system
9. Generate the inventory, sales, customer, purchase and vendor reports.

CURRICULUM DELIVERY STRUCTURE

Week	Course Delivery	Make up Session	Revision	Co Curricula Activities / Vacations	Final Test	Total
	1-20	21-22	23-24	25	26	26
	20	2	2	1	1	

Internal Assessment

- o One day for Midterm test of 3-hours for theory after one hundred hours of teaching.
- o One day for Midterm test of 3-hours for Practical after two hundred & sixty hours of practical work.

Final Examination

- o 3-hours for theory paper   40% marks.
- o 3-hours for practical paper   60% marks.

SCHEME OF STUDIES
Computerized Accounting
(6-Months Course)

Sr. No	Main Topics	Theory Hrs.	Practical Hrs.	Total Hrs.
1.	Business Forms	03	-	03
2.	Basics of Accounting and Accounting Equation	09	-	09
3.	Accounting Cycle	60	-	60
4.	Voucher	06	-	06
5.	Bank Reconciliation Statement	12	-	12
6.	Inventory System	03	-	03
7.	Sales System	03	-	03
8.	Payroll System	03	-	03
9.	Computerized Accounting	06	18	24
10.	Chart of Accounts	06	18	24
11.	Periodic Reports	06	21	27
12.	Date Entry System	09	51	60
13.	Maintain the Inventory Items	06	36	42
14.	Maintain the Records of Customers	06	36	42
15.	Maintain the Records of Vendors/Suppliers	06	36	42
	Total Hours	**144**	**216**	**360**

DETAIL OF COURSE CONTENTS
Computerized Accounting
(6-Months Course)

Sr. No.	Contents	Theory Hours	Practical Hours	Total

1.	**Introduction of Business**
	1.1. Sole Proprietorship
	1.2. Partnership
	1.3. Corporation
	1.4. List of Stakeholders
	1.5. Nature of business
	    1.5.1. Manufacturing
	    1.5.2. Trading
	    1.5.3. Servicing
		03	-	03

2.	**Basics of Accounting & Accounting Equation**
	2.1. Basic terminologies of Accounting
	2.2. Types of Accounting
	2.3. Accounting Heads
	    2.3.1. Assets
	    2.3.2. Liabilities
	    2.3.3. Equity
	    2.3.4. Income
	    2.3.5. Expense
	2.4. Concept of Debit & Credit
	2.5. Accounting Equation
		09	-	09

3.	**Accounting Cycle** 3.1. Transactions 3.2. General Journal 3.3. Ledger 3.4. Trial Balance 3.5. Income Statement 3.6. Balance Sheet 3.7. Accrual Concept of Accounting 3.8. Matching Principle 3.9. Adjustments in final accounts 3.10. Capital & Revenue expenditure	60	-	60

4.	**Voucher**
	4.1. Voucher
	4.2. Types of Voucher
	    4.2.1. Bank Payment Voucher
	    4.2.2. Bank Receipt Voucher
	    4.2.3. Cash Payment Voucher
	    4.2.4. Cash Receipt Voucher
	    4.2.5. General Voucher
		06	-	06

5.	**Bank Reconciliation Statement**	12	-	12
	5.1. Introduction of bank			
	5.2. Basic functions of commercial bank			
	5.3. Common transactions with bank			
	5.4. Cashbook and bank statement			
	5.5. Reasons for difference between cash book and bank statement			
	5.6. Bank reconciliation statement			
6.	**Inventory System**	03	-	03
	6.1. Introduction of inventory/stock/merchandise/goods			
	6.2. Periodic and Perpetual Inventory Systems			
	6.3. Inventory methods			
	6.3.1. FIFO			
	6.3.2. LIFO			
	6.3.3. Average			
7.	**Sales System**	03	-	03
	7.1. Sales			
	7.2. Types of Sales			
	7.3. Entries for Sales			
	7.4. Discount			
	7.4.1. Quantity discount			
	7.4.2. Cash discount			
	7.5. Record of Debtors/Customers			
8.	**Introduction of Payroll System**	03	-	03
	8.1. Types of Employees			
	8.2. Entries for salaries and wages			
	8.3. Regular pay			
	8.4. Bonus pay and Overtime pay			
9.	**Computerized Accounting**	06	18	24
	9.1. Scope of Computerized Accounting			
	9.2. Computerized Accounting Software			
	9.3. Creating a Corporation in Computerized Accounting Software			
10	**Chart of Accounts**	06	18	24
	10.1. Creating Chart of Accounts			
	10.2. Update Chart of accounts			
	10.3. Charts of accounts Beginning Balances			
	10.4. Organizational codes			
	10.5. Editing charts of accounts			
11.	**Periodic Reports**	06	21	27
	11.1. General Journal			
	11.2. Ledger			
	11.3. Trial Balance			

	11.4. Income Statement 11.5. Balance Sheet 11.6. Inventory report 11.7. Account Receivable report 11.8. Account Payable report			
12.	.Date Entry System 12.1. Voucher and Entry of vouchers 12.2. Sales Entries 12.3. Purchase Entries 12.4. Cash Receipt Entries 12.5. Cash Payment Entries 12.6. Bank transaction Entries	09	51	60
13.	. Maintain the Inventory Items 13.1. Inventory 13.2. Quotation for purchase of material 13.3. Purchase order 13.4. Receiving report 13.5. Payment of purchase bill 13.6. Maintain inventory records 13.7. Inventory report	06	36	42
14.	**Maintain the Records of Sales & Customers** 14.1. Quotations to customers 14.2. Sales orders 14.3. Sales Invoices 14.4. Sales receipts 14.5. Record of Customers 14.6. Sales report 14.7. Customer Report	06	36	42
15.	**Maintain the Records of Purchases and Vendors/Suppliers** 15.1. Preparing the Quotations 15.2. Purchase orders 15.3. Payment to vendors 15.4. Record of vendors 15.5. Utility Bills Payable 15.6. Purchase Report 15.7. Vendors Report	06	36	42
Total		**144**	**216**	**360**

LIST OF MACHINERY / EQUIPMENT / TOOLS
(For a class of 25 students)

Name of Course	Duration of Course
Computerized Accounting	6- Months

Sr. No.	Nomenclature of Machines	Quantity Nos.
1.	**a). Minimum Hardware Requirements** Computers At Least P-IV (One computer for each Student with Installation of Accounting Software) **b). Recommended** Computer compatible with the computerized accounting software	25
2.	Multimedia Projector or LCD Screen	01
3.	Internet Connection	01
4.	Printer	01

MINIMUM QUALIFICATION OF INSTRUCTOR

- M.Com/equivalent accounting qualification with the knowledge of Computerized Accounting.

- Qualified professional of local or International Accounting bodies.

REFERENCE BOOKS

1. User Manual of Accounting & Budgeting Software System Prepared by TEVTA
2. Robert F.Meigs & Walter B.Meigs, *"Accounting-The Basis for Business Decisions"*
3. Mr. Sohail Afzal & M. Arif, *"Pinciples of Accounting"*
4. S. Nadeem Shah, Peachtree, *"Computerized Accounting"*

NCRC MEMBERS

S. NO.	NAME	CELL#	EMAIL
1	Sameera Naseer Khan Associate Professor GCT W Lytton Rd. Lahore	0321-4761456	samkhan_dom@yahoo.com
2	Engr. Syed Waji-ul-Husnain Sherazi Head of IT Deptt. GCT Rawalakot AK	0344-2183831	wajih_husnain@yahoo.com
3	Muhammad Murtza Deputy Director E&C Sindh TEVTA HQ Karachi	0321-2290108	mmurtaza54@gmail.com
4	Hameed Asghar Sana Instructor GCC Sahiwal	0300-7830932	hameedsana@yahoo.com
5	Muhammad Bakhtiar Khan Head of IT Deptt, GCT Swabi	0345-9208708	bakhtiarkhan@yahoo.com
6	M. Khalid Khan Associate Professor	0333-9112578	Mkk9020@yahoo.com
7	M. Shahid Instructor STI Quetta	0331-8316027	shaqta@yahoo.com
8	Sheikh Humayun Bashir Senior Instructor, GCT-Raiwind Road, Lahore	0333-4484172	humaayyun@gmail.com
9	Ghulam Raza Senior Instructor IT VTC-Noushki	0321-8098657	grhussain70@gmail.com
10	Arif Jamil Lecturer GMI Orangi Town Karachi	0300-2118905	arifit@hotmail.com

STANDING OPERATING PROCEDURE FOR EVALUATION OF SHORT COURSE STUDENTS AGREED BY PBTE. WIDE NO. PBTE/ACD/2002/6585 DATED 09-12-2002

Following procedure will be followed for the evaluation of students of short courses: -

1. Admitted students will be registered with the Punjab Board of Technical Education Lahore within one month after the last date of admission.

2. The testing of the students shall be carried out as follows: -

    a. Grading System (Theory & Practical).
    A+   Grade from 80% and above.
    A   Grade from 70% to 79%.
    B   Grade from 60% to 69%
    C   Grade from 50% to 59%
    F   Less than 50%.
    Fail Below 40% in Theory & 50% in Practical
    - Candidate has to pass both Theory & Practical

    b. Attendance.
    Students below 80% attendance will not be admissible to appear in examination.

    c.   Examining Body.
    Punjab Board of Technical Education, Lahore will be the Testing and Evaluation Authority.

    d.   Testing.
    1.   Conduct. The testing shall be conducted in respective institutions under overall supervision of PBTE.
    2.   Methodology.
    Following testing methodology will be adopted:-

    (a)   Class attendance / participation   =   10%
    (b)   Sessional Performance   =   40%
          (Practical exercises/ quizzes / assignments).
    (c)   Final Exams.
    I   Theory   =   10%
    II   Practical.   =   40%
                                 _____
          Total   =   100%

3. The concerned institute will forward the result of students to Punjab Board of Technical Education Lahore on TEV/CURR/F-1 form (Attached) within seven days of termination of course.

4. Punjab Board of Technical Education will process the result carrying out its scrutiny / vetting and issue certificate to successful candidates as per specimen attached.

5.	The secretary PBTE will sign the certificate.

6.	Miscellaneous

    a.	<u>Registration Fee</u>
       No registration fee will be taken from short course students for the time being.

    b.	<u>Examination Fee</u>
`	 An examination fee of Rs. 50/- per student will be charged.

TECHNICAL EDUCATION & VOCATIONAL TRAINING AUTHORITY
INDIVIDUAL EVALUATION PROFORMA

Name of Institution_____**Zone**_____**District**_____

Trade_____**Session**_____**From**_____**to**_____

Training Hours		
Theory	**Practical**	**Total** ....

Sr. No.	Roll No.	PBTE Registration No.	Name	Father's Name	Attendance 10	Sessional 40	Final Evaluation Theory 10	Final Evaluation 40	Total Marks 100	Grade	Pass / Fail	Sr.No. of Certificate / Diploma
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												

Prepared By

Check by:

Principal

All entries in this sheet checked and corrections made where necessary

Name and Signatures of Scrutinizers with date:

1_____

2_____

In case of any difference, actual marks of all the above elements are to be adjusted as per above allocation

Controller of Examinations PBTE

Number of Candidates passed

Number of Candidates failed

Grading Criteria
A+   80% above
A   70-79%
B   60-69%
C   50-59%
F   Less than 50%