

MADHUSUDAN INSTITUTE OF CO-OPERATIVE MANAGEMENT, BHUBANESWAR.



SCHEME AND SYLLABUS FOR CERTIFICATE COURSE IN COMPUTER APPLICATIONS AND ACCOUNTING MANAGEMENT (12 WEEKS DURATION)



**Madhusudan Institute of Co-operative Management, Bhubaneswar
(AN Institution OF National Council For Cooperative Training, New Delhi,
Promoted BY Ministry of Cooperation, Govt. of India)**

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SCHEME AND SYLLABUS FOR CERTIFICATE COURSE IN COMPUTER APPLICATIONS AND ACCOUNTING MANAGEMENT

1	Title of the Course	Certificate Course in Resettlement 'O' Level		
2	Duration	12 Weeks		
3	Intake Capacity	30 Participants		
4	Objectives	a	To enable the participants to access computers for real time application.	
b		To develop the conceptual and applied knowledge relevant to Accounting using Software.		
c		To enable participants for financial decision making the tools and techniques of Management Accounting		
5	Course Contents			
Sub No.	Course Title	Units	No of Sessions	Maximum Marks
1	Basics of Book Keeping & Accounting	05	17	100
2	Management Accounting and Analysis	05	17	100
3	Computerized Accounting (Tally Accounting)	05	17	100
4	Computer Fundamental, MIS & E-Commerce	05	17	100
5	Fundamental of Management	05	17	100
6	Tally Practical	--	--	50
7	Viva-Voce	--	--	50
Total		25	85	600

EXAMINATION

Sub No.	Course Title	Units	Internal Marks	External Marks	Total Marks
1	Fundamental of Book Keeping & Accounting	05	40	60	100
2	Financial Analysis	05	40	60	100
3	Computerized Accounting (Tally Accounting)	05	40	60	100
4	Computer Fundamental, MIS & E-Commerce	05	40	60	100
5	Principles of Management	05	40	60	100
6	Tally Practical	--	50	--	50
7	Viva-Voce	--	50	--	50
	Total	25			600

Subject No 1: Fundamental of Book Keeping & Accounting

Objectives:

- a) To make aware about need and importance of the Financial Accounting and Financial Management in the success of the organization.
- b) To provide fundamental knowledge of Accounting and Financial Management for implementing in regular business operation.
- c) To give basic understanding about financial decision making by using of tools & techniques of Financial Accounting and Financial Management.
- d) To create basic insight about finance and accounting while handling regular business operations or challenges.

Pedagogy: Lecture-Discussion, Assignments, Exercises, Case Studies & Videos.

Sessions No. Allotted	Subject Content	Total Number of Sessions Required
Session No. 1 to 3	Unit I: (a) Theoretical Framework: <ul style="list-style-type: none"> • Accounting as an information system • The users of financial accounting information and their needs. • Qualitative characteristics of accounting information. • Functions, advantages and limitations of accounting. • Branches of accounting, Bases and concept or conventions of accounting; cash basis and accrual basis. 	3 Sessions
Session No. 4 to 7	(b) Accounting Process: <ul style="list-style-type: none"> • From recording of a business transaction (Journal, Ledger or Subsidiary Books) to preparation of trial balance. • Capital and Revenue expenditure & receipts • Preparation of trial balance. 	4 Sessions
Session No. 8 to 11	(c) Final Accounts: <ul style="list-style-type: none"> • Preparation of Trading Account, Profit and Loss Account and Balance Sheet 	4 Sessions
Session No. 12 to 14	Unit II: (a) Bank Reconciliation Statement: <ul style="list-style-type: none"> • Bank Reconciliation as per cash book and Pass Book 	3 Sessions
Session No. 15 to 16	Unit III: (a) Depreciation: <ul style="list-style-type: none"> • Need of Depreciation • Methods of Depreciation 	2 Sessions
Session No. 17 to 19	Unit IV: (a) Errors and Rectification: Errors affecting one account, errors affecting two accounts, Suspense Account, How to adjust errors and suspense account in Financial statements.	3 Sessions
Session No. 20 to 22	Unit V: (a) Financial Audit – Introduction; Process of Audit; Types of Audit; Advantages of Auditing; Responsibility of Auditor.	3 Sessions
Session No. 23 to 25	Class Test, Presentation, Assignments, Case Study Discussion	3 Sessions
	Total Number of Sessions	25 Sessions

Note : Reference books will be provided by concern faculty.

Subject No.2: Financial Analysis

Subject Objectives:

- a) To familiarize the participants with basic books of Financial Management
- b) To acquaint the students with various concepts and highlight the decision making after analysis
- c) To develop the skill of participants in the field of Financial forecasting and Financial Decisions.

Pedagogy: Lecture-Discussion, Assignments, Exercises, Case Studies & Videos

Sessions No. Allotted	Subject Content	Total Number of Sessions Required
Session No. 1 to 3	Unit I: (a) Introduction to Financial Position of an Enterprise <ul style="list-style-type: none"> • Importance of Financial Management • Projection of Financial condition of Businesses- Basis for improved Financial Management • Finance function- Scope and Organization job of a Financial Management. 	3 Sessions
Session No. 4 to 7	(b) Analysis of Financial Operation: <ul style="list-style-type: none"> • Identification of relationship between various financial operations a Businesses 	4 Sessions
Session No. 8 to 11	(c) Assessment and Deployment of Sources of Funds: <ul style="list-style-type: none"> • Identification of various internal and external sources of funds available for Businesses • Effective use of funds available within Business • Long term and short term sources of funds for Business 	4 Sessions
Session No. 12 to 14	Unit II: (a) Management of Accounts Receivables: <ul style="list-style-type: none"> • Management of credit to customers credit relationship between a organizations and outside organization 	3 Sessions
Session No. 15 to 16	Unit III: (a) Working Capital Management: <ul style="list-style-type: none"> • Concept and Need of working Capital • Estimating working capital requirements • Determinate and dimensions of working capital • costs of working capital 	2 Sessions
Session No. 17 to 19	Unit IV: (a) Sources and Application of funds <ul style="list-style-type: none"> • Preparation, use and explanation of sources and uses of funds in Business. 	3 Sessions
Session No. 20 to 22	Unit V: (a) Budget and Budgetary Control <ul style="list-style-type: none"> • Need of Budgets-Preparation of Budget (Concepts) • Preparation of Cash Budget • Management of Cash in Businesses 	3 Sessions
Session No. 23 to 25	Class Test, Presentation, Assignments, Case Study Discussion	3 Sessions
	Total Number of Sessions	25 Sessions
Note : Reference books will be provided by concern faculty.		

Subject No.3: Computerized Accounting (Tally Accounting)

Objectives:

- To make the participants aware of the importance of computerized accounting software
- To make participants aware of the Basics of Tally
- To enable the participants to acquire the basic operational knowledge of Tally Accounting Software
- To make the participants aware of the various feature of the Tally through various practical sessions

Pedagogy: The coverage of the subject will be through classroom sessions with demonstrations and practical of the Tally ERP 9 Software package followed by the sufficient lab session for hands on practice to the participants for acquiring necessary knowledge to make use of Tally ERP 9 packages for Financial Accounting purpose

Session No. Allotted	Subject Content	Total No of Session Required
Session No 1 to 2	Unit I(a) Basics of Computerized Accounting Software <ul style="list-style-type: none">• Basics of Accounting• Introduction of Tally Software• Features of Tally• Tally Screen Company Information• Creating New Company• Selection of Company• Tally Gateway	2 Sessions
Session No 3 to 6	Unit II(b) Tally Masters <ul style="list-style-type: none">• Introduction of Tally Masters• Accounts Info• Account Group• Account Ledger-Single Ledger /Multiple Ledger• Ledger-Create/Alter/Delete• Inventory Info• Stoke Group- Create/Alter/Delete• Stock Item- Create/Alter/Delete• Unit of Measure- Create/Alter/Delete• Stock Categories- Create/Alter/Delete• Godowns- Create/Alter/Delete	4 Session
Session No 7 to 12	Unit III(c) Tally Transactions <ul style="list-style-type: none">• Introduction to Accounting Voucher• Voucher Entry In tally• Contra Voucher• Payment Voucher• Receipt Voucher• Journal Voucher• Sale Voucher• Purchase Voucher• Debit Note	6 Session

	<ul style="list-style-type: none"> • Credit Note • Bank Reconciliation 	
Session No 13 to 16	Unit IV(d) Tally Reports <ul style="list-style-type: none"> • Balance Sheet • Profit and Loss • Stock Summary • Display • Trial Balance • Day Book • Account Book • Cash/Bank Book • Ledger • Sale Register • Purchase Register • Inventory Book • Statement of Inventory 	4 Session
Session No 17 to 20	Unit IV(d) Tally Features and Configuration <ul style="list-style-type: none"> • Accounting Feature • Inventory Feature • Statutory and Taxation • General Configuration • Printing Configuration • Voucher Entry Configuration • Data Configuration 	4 Session
Session No 21 to 23	Data Feature of Tally and Practices on Balance Sheet <ul style="list-style-type: none"> • Export of Data • Import of Data • Data Maintenance • Type of Security • Creation New Security Levels • User and Password 	3 Session
Session No 24 to 25	Class Test, Tally Practical Exam	2 Session
	Total Numbers of Sessions	25 Sessions
Note :Reference Book/Printed notes will be provided by concern faculty		

Subject No.4: Computer Fundamental, MIS & E-Commerce

Objectives:

- To make the participants aware of the basics of computer
- To enable the participants to acquire the basic operational knowledge of latest software packages
- To make the participants aware of importance of Information requirements and development of Management Information System

Pedagogy: The coverage of the subject will be through classroom sessions coupled with demonstration of included software packages followed by sufficient lab sessions for hands on practice to the participants for acquiring necessary knowledge to make use of Operating System/ packages for various applications.

Sessions No. Allotted	Subject Content	Total Number of Sessions Required
Session No. 1 to 2	Unit I: (a) Fundamental of Computer : <ul style="list-style-type: none"> • Brief history of development of computers • Types of Computers • Computer Security systems • Application of computer 	2 Sessions
Session No.	Unit II: (a) MS-Access 2007/2010: <ul style="list-style-type: none"> • About Data Processing • Basic Concept, component and advantages of DBMS • Exercises for database query using different function of MS access 	2 Sessions
Session No. 6 to 7	(b) Management Information System (MIS): <ul style="list-style-type: none"> • System Analysis and Design • MIS concept, Characteristics and cases on MIS • Decision Support System • ERP Application 	3 Sessions
Session No. 8 to 11	Unit III: (a) E-Commerce and IT Enable Services: <ul style="list-style-type: none"> • Core Banking-Payment Gateway – Concept, RTGS, NEFT • E-Commerce Practices • E-Governance • Electronic Payment Systems • Role of IT in CRM and Supply Chain Management 	4 Sessions
Session No. 12 to 14	Unit IV: (a) Information Security: <ul style="list-style-type: none"> • Introduction and Legal Aspect of Cyber Crime • Types of Cyber Crimes • Present Scenario- Causes and preventing mechanism of Information security and cyber crime 	3 Sessions
Session No. 15 to 18	Unit V: (a) WINDOWS XP / Windows 7: <ul style="list-style-type: none"> • Introduction and window Accessories • Exploring Windows • Computer Networking, Internet and E-mails • Creating and Proofing document in word 2003/2007 • MS PowerPoint Environment 	4 Sessions
Session No. 19 to 22	(b) Basic and Advance Techniques of Excel 2007/2010: <ul style="list-style-type: none"> • Introduction; Copying Formula • Practical Cases and advance techniques of Excel 	4 Sessions
Session No. 23 to 25	Class Test, Presentation, Assignments, Case Study Discussion	3 Sessions
Total Number of Sessions		25 Sessions
Note : Reference books will be provided by concern faculty.		

Subject No.5: Principles of Management

Objectives:

- a) To familiarize the participants with basic functions and principles of management
- b) To give overview to the students with various concepts and highlight the management principles.
- c) To develop the management skills & abilities of participants through real management cases.

Pedagogy: Lecture-Discussion, Assignments, Exercises, Case Studies & Videos

Sessions No. Allotted	Subject Content	Total Number of Sessions Required
Session No. 1 to 3	Unit I: (a) Introduction of Principles of Management <ul style="list-style-type: none"> • Concept, Nature, Process and Significance of Management; • Managerial Roles; • An Overview of Functional Areas of Management • Development of Management Thought 	3 Sessions
Session No. 4 to 8	Unit II: (a) Functions of Management – I: Planning and control <ul style="list-style-type: none"> • Concept, Process and Types Planning and control • Decision – making concept and process • Management by Objectives • Corporate Planning • Managerial Control – Concept and process 	5 Sessions
Session No. 9 to 13	Unit III: (a) Functions of Management – II: Organizing <ul style="list-style-type: none"> • Concept, Nature, Process and Significance of Organizing • Staffing- Concept, Manpower Planning, Job Design, Recruitment & Selection, Training and Development 	5 Sessions
Session No. 14 to 18	Unit IV: (a) Directing : <ul style="list-style-type: none"> • Motivating and Leading People at work – basic concepts; communication – nature, process, networks and barriers; Effective Communication. 	5 Sessions
Session No. 19 to 22	Unit V: (a) Organizational Inter personal Relationship and Team Building <ul style="list-style-type: none"> • Concepts and components of Organizational Inter personal Relationship • Employer and employees relationship and group dynamics • Team building and team work 	4 Sessions
Session No. 23 to 25	Class Test, Presentation, Assignments, Case Study Discussion	3 Sessions
	Total Number of Sessions	25 Sessions
Note : Reference books will be provided by concern faculty.		