

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

Preamble:

With the fast-moving technological world and in IT era, all sorts of tasks are being automated which were performed manually earlier irrespective of domain e.g. healthcare, documentation, shopping, employee management, shopping almost everything. To meet the pace of the growing world, the accounting system have also been computerized and automated as one single entry manages both accounting and inventory needs. Tally is the most popular accounting packages used across our country and needs a lot of trained manpower to meet the requirements.

Objective:

The objective of the course is to train individuals in the Computerized Accounting using Tally and pursue the career in this sector.

Expected Job Roles:

- Assistant - Accounts

Duration:

120 Hours - (Theory: 35 hrs + Practical: 85 hrs)

Course Outline:

Sl. No	Module Title	Duration (Hours)		
		Theory	Lab	Total
1	Tally (divided in 18 units)	35	85	120
	Total Duration	35	85	120
	Total Credits	2	3	5

Prerequisites:

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Eligibility:

12th Pass

Detailed Syllabus and Learning Outcome:

S. No	Module Title (Tally) / Units	Topics	Duration (Hours)		Learning Outcome
			Theory	Lab	
1	Unit-1	Basic concepts of Accounting	2	0	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> Basic Knowledge of

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

					accounting procedure.
2	Unit-2	Company Creation, Modification & other entries	2	3	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> • Create Company with sufficient introduction/basic company information and also able to modify company data.
3.	Unit-3	Journal entries & Ledger creation/modification etc.	4	8	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> • Make Journal entries into proper head. • Make ledger into proper group • Correction of Ledgers & Groups as and when required.
4.	Unit-4	Group Creation	0	2	After successful completion of this module, students should be able to: <ul style="list-style-type: none"> • Preparation of Group in as Organization requirement. • Alteration of Group as and when required.
5.	Unit-5	Preparation of Vouchers- (Payment, Receipt, Journal, Contra, Purchase, Sales, Return Inward/Outward Voucher)	2	6	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> • Make an entry to Payment, Receipt, Journal, Contra, Purchase, Sales, Purchase Return & Sales Return Voucher in r/o to related Ledgers.
6.	Unit-6	Preparation of Trading Account,	6	16	After successful

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

		Profit & Loss Account, Income & Expenditure A/c, Receipts & Payments A/c, Balance Sheet.			<p>completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Preparation of Financial Statements comprises Trading account, Profit & Loss Account or Income & Expenditure Account, Receipts and Payment Account, Balance Sheet. • Also Interpretation of financial statements.
7	Unit-7	Bank Reconciliation Statement	2	2	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Reconcile Bank Statement with Cash Book. • Rectify any error if exist.
8	Unit - 8	Preparation of Vouchers Type	1	2	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Preparation of Voucher types as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc.
9	Unit-9	Stock Management- Stock Group Creation, Stock category, Godown maintenance, Unis creation, Stock ledger creation & maintenance etc.	0	6	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Preparation of Stock

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

					<p>Group, Stock item, Stock category, Godown creation.</p> <ul style="list-style-type: none"> • Maintenance of Stock/inventories. • Report generation etc.
10	Unit-10	Preparation of Purchase & Sales Order) Rejection In, Rejection Out, Sales Bill	0	2	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Preparation of Challan, Purchase Note, Sales Note including Return Challan etc.
11	Unit-11	Depreciation Accounting	2	2	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Understand calculation method under IT Act & also Accounting standards. • Calculate Depreciation on Fixed Assets.
12	Unit-12	Tax deducted at Source (TDS) - Basic Rules, TDS calculation, deduction, Challan preparation, tax deposition etc., Prof. Tax (Slab, Payment procedure, accounting entries).	4	4	<p>After successful completion of the module, the students shall be able to understand:</p> <ul style="list-style-type: none"> • Basic concepts of Income Tax and TDS • Basic concepts of Professional Tax • Calculation of TDS, deduction of TDS & payment procedure • Calculation of Prof. Tax as per slab, deduction & payment

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

					procedure.
13	Unit-13	Manufacturing: Stock Item Creation, Finished Goods creation & Maintenance	0	2	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> • Make entries under manufacturing concern. • Report generation etc.
14	Unit-14	Free Sample: Activation, Inventory entries	0	2	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> • Understand free sample concepts. • Make entries of free sample in books of accounts.
15	Unit-15	Price Level at Point of Sale: Necessary activation, Journal entries, Bill Design/preparation/generation etc.	0	4	After successful completion of the module, the students shall be able to: <ul style="list-style-type: none"> • Design of Bill/ Invoice • Sale to Retailer, Wholesaler & customer under different price level. • Report generation
16	Unit-16	Job Costing: Basic Concepts, Accounting/ Inventory entries.	2	2	After successful completion of the module, the students shall be able understand: <ul style="list-style-type: none"> • Basic concepts of Job Costing • Accounting & inventory entries under Job Costing

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

17	Unit-17	Payroll- Basic Concepts, Employee creation, Group creation, Attendance, Voucher Type creation, Payroll entries.	2	4	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Basic Concepts of Payroll • Employees database creation • Attendance creation. • Salary preparation under various wing with different heads. • Report generation
18	Unit-18	Goods & Services Tax (GST)- Overview, Supply under GST, Charge of GST, Composition Levy, Time & Value of Supply, Input Tax Credit, Registration, Tax Calculation- Computation of GST Liability, Tax Invoice, Debit & Credit Notes, Tax Payment, Return filling, Exemptions etc.	6	18	<p>After successful completion of the module, the students shall be able to:</p> <ul style="list-style-type: none"> • Overall view of Indirect Taxation • Identify the Incidence of Taxation • Describe the Goods & Services with their cross linkages • Identify cases where CGST & SGST will work simultaneously • Identify whether a transaction is taxable under CGST, SGST, IGST • Identify the value & time of supply • Know how to adjust input tax credit with tax

Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

					<p>liabilities</p> <ul style="list-style-type: none"> • Outline the PAN based registration, process & purpose of registration • Knowledge about single & separate registration of business vertical • List of the details to be furnished during registration • Identify common mistakes made during registration • Explain the benefits of Registration • Migration concepts • Maintain different types of ledger • Prepare documents such as invoice, Credit Note, Debit Note • Identify the different types of Returns and their applicability to the business – Monthly Returns, Quarterly Returns • Navigate the GST Websites – GSTN, CBEC etc. • File periodic return online • between TDS & TCS • Identify cases for reversal of credit • Calculate tax based on various case studies • Settlement of ITC
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Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)

					with Liabilities for less payment <ul style="list-style-type: none"> Printout/ Memorize the due date of payment Penalties for late payments Demonstrate the process of online payment and able to file return timely.
Total Hours = 80			35	85	

Examination & Certification:

NIELIT's NSQF Examination pattern will be followed for Examination & Certification.

Sl No	Examination Pattern	Duration in Minutes	Maximum Marks
1	Theory Paper – 1	90	100
2	Practical -1	120	60
3	Internal Assessment	-	20
4	Project/Presentation /Assignment	-	20
Total			200

Note:

1. Pass percentage would be 50% marks in each component, with aggregate pass percentage of 50% and above.
2. Grading will be as under:

Grade	S	A	B	C	D
Marks Range (in %)	>=85%	>=75% - <85%	>=65% - <75%	>=55% - <65%	>=50% - <55%

3. Theory examination would be conducted online and the paper comprise of MCQ and each question will carry 1 mark.
4. Practical examination/Internal Assessment/ Project/Presentation/Assignment would be evaluated internally.
5. Major Project/Dissertation would be evaluated preferably by External / Subject Expert including NIELIT Officials.

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6. Candidate may apply for re-examination within the validity of registration.
7. The examinations would be conducted in English Language only.

Recommended hardware/software tools:

1. Tally ERP 9 (Gold edition mode)
2. Windows 7 and above

Faculty & Support / Lab Instructor:

1. One Faculty having M.Com/B.Com with relevant experience in Tally ERP
2. One Support / Lab Instructor having B.Com with relevant experience in Tally ERP

References:

1. Learn Tally. ERP9 with GST by Soumya Ranjan Behera (Author)
2. Tally ERP 9 Training Guide by Asok K Nadhani (Author)
3. Financial Accounting by Hanif and Mukherjee
4. Cost Accounting by Dr. SN Maheswari

Course Name	Certificate Course in Financial Accounting Using Tally (Certified Account Assistant cum Tally Operator)	Vertical	Financial Accounting
Course Code		Rev No	R4
Prepared By	Siddartha Sankar Roy	Proposed Level	NSQF 3
NIELIT Centre	Agartala	Last Revised on	03.06.2019