

DETAIL OF COURSE CONTENTS				
BOOK KEEPING & ACCOUNTING				
(6-Months Course)				
Sr #	Contents	Theory Hours	Practical Hours	Total
1	Book keeping and Accounting	3	-	3
	Introduction of Business			
	1. Sole Proprietorship			
	2. Partnership			
	3. Corporation			
	4. List of Stakeholders			
	5. Nature of business			
	A) Manufacturing			
	B) Trading			
	C) Servicing			
2	Introduction to Excel Accounting	-	6	6
3	Basics of Accounting & Accounting Equation	3	-	3
	Basic terminologies of Accounting			
	Types of Accounting			
4	Accounting	18	18	36
	1. Assets			
	2. Liabilities			
	3. Equity			
	4. Income			
	5. Expense			
	Concept of Debit & Credit			
	Accounting Equation			
5	Accounting Cycle	60	60	120
	1. Transactions			
	2. General Journal			
	3. Ledger			
	4. Trial Balance			
	5. Income Statement			
	6. Balance Sheet			

	7. Accrual Concept of Accounting			
	8. Matching Principle			
	9. Adjustments in final accounts			
	10. Capital & Revenue expenditure			
6	Voucher	6	12	18
	Introduction			
	Types of Voucher			
	1. Bank Payment Voucher			
	2. Bank Receipt Voucher			
	3. Cash Payment Voucher			
	4. Cash Receipt Voucher			
5. General Voucher				
7	Bank Reconciliation Statement	12	24	36
	Introduction of bank			
	Basic functions of commercial bank			
	Common transactions with bank			
	Cashbook and bank statement			
	Reasons for difference between cash book and bank statement			
	Bank reconciliation statement			
8	Inventory System	3	9	12
	1. Introduction of inventory/stock/merchandise/goods			
	2. Periodic and Perpetual Inventory Systems			
	3. Inventory methods			
	A) FIFO			
	B) LIFO			
	C) Average			
9	Sales System	3	9	12
	Sales			
	Types of Sales			
	Entries for Sales			
	Discount			
	Quantity discount			
	Cash discount			
	Record of Debtors/Customers			

10	Introduction of Payroll System	3	9	12
	Types of Employees			
	Entries for salaries and wages			
	Regular pay			
	Bonus pay and Overtime pay			
11	Computerized Accounting	6	18	24
	Scope of Computerized Accounting			
	Computerized Accounting Software			
	Creating a Corporation in Computerized Accounting Software			
12	Chart of Accounts	6	18	24
	Creating Chart of Accounts			
	Update Chart of accounts			
	Charts of accounts Beginning Balances			
	Organizational codes			
	Editing charts of accounts			
13	Periodic Reports	9	18	27
	1. General Journal			
	2. Ledger			
	3. Trial Balance			
	4. Income Statement			
	5. Balance Sheet			
	6. Inventory report			
	7. Account Receivable report			
	8. Account Payable report			
14	Data Entry System	15	51	66
	1. Voucher and Entry of vouchers			
	2. Sales Entries			
	3. Purchase Entries			
	4. Cash Receipt Entries			
	5. Cash Payment Entries			
	6. Bank transaction Entries			
15	Maintain the Inventory Items	9	36	45
	1. Inventory			
	2. Quotation for purchase of material			
	3. Purchase order			

	4. Receiving report			
	5. Payment of purchase bill			
	6. Maintain inventory records			
	13.7. Inventory report			
16	Maintain the Records of Sales & Customers	6	33	39
	1. Quotations to customers			
	2. Sales orders			
	3. Sales Invoices			
	4. Sales receipts			
	5. Record of Customers			
	6. Sales report			
7. Customer Report				
17	Maintain the Records of Purchases and Vendors/Suppliers	6	33	39
	1. Preparing the Quotations			
	2. Purchase orders			
	3. Payment to vendors			
	4. Record of vendors			
	5. Utility Bills Payable			
	6. Purchase Report			
7. Vendors Report				
18	Financial Statement Analysis	6	33	39
	1. Tools of Analysis			
	2. Trend Analysis			
	3. Ratio Analysis			
	4. Measures of Liquidity			
	5. Measures of Credit Risk			
6. Measures of Profitability				
19	Capital Budgeting	6	33	39
	1. Capital Investment Decision			
	2. Pay back			
	3. IRR			
	4. NPV			
	Total	180	420	600