

COURSE TITLE	ACCOUNTS ASSISTANT
COURSE CODE	04BC0151
COURSE CREDITS	6

Course Outcomes: After completion of this course, student will be able to:

- 1 Apply accounting knowledge using software like Tally and Excel to create ledger accounts, enter vouchers, generate GST reports, and secure financial data.
- 2 Analyze financial statements such as the balance sheet, profit & loss account, and cash flow statements, along with ratio analysis to interpret financial health.
- 3 Evaluate various salary components, deductions, and tax implications under Indian taxation laws, applying theoretical concepts to real-world payroll processing.
- 4 Demonstrate proficiency in ESI and EPF regulations by explaining the registration process, contributions, and compliance requirements.
- 5 Create a comprehensive business profit and loss computation using Excel, integrating case studies and financial modeling techniques for decision-making.

Pre-requisite of course:NA

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
4	0	4	50	30	20	0	50

Contents : Unit	Topics	Contact Hours
1	Basics of Accounting Introduction to Accounting, Accounting Principles & Concepts, Double Entry System, Journal Entries, Ledger Posting & Trial Balance, Cash Book & Bank Reconciliation, Depreciation Accounting, Accounting for Final Accounts	13
2	Financial Statements Balance Sheet Preparation, Profit & Loss Account, Cash Flow Statement, Ratio Analysis, Accounting for Non-Profit Organizations, Accounts of Sole Proprietors, Partnership Accounting, Company Final Accounts	25
3	Employee Salary Basic Elements and Structure of Salary (Section 17(1), 15), Allowance, Pension, Gratuity & Fees, Leave Salary and Leave Encashment, Deductions from Salary, Relief under section 89(1), Income from other source, Introduction to Income Tax and its basic calculations, Practical implementation using Accounting Software	12

Contents : Unit	Topics	Contact Hours
4	Employee's State Insurance & Provident Fund Employee State Insurance Act 1948, ESI - Fundamentals, Objective, Assumption and Contributions, ESI Registration process, Introduction to EPFO, EPFO - Terms, Rules & Regulations, Contributions and Withdrawal, EPFO Registration process and General Provisions	10
Total Hours		60

Suggested List of Experiments:

Contents : Unit	Topics	Contact Hours
1	Accounting Software (Tally, Excel, etc.) Introduction to Accounting Software, Creating and Managing Ledger Accounts, Voucher Entry & GST in Tally, Generating Reports in Tally, Data Security & Backup in Tally, Financial Modeling using Excel, Dashboard Reporting in Excel, MIS Reports	30
2	Computation of Profits & Gains of Business or profession using Excel - Case Study Profits & Gains of Business or profession using Excel	30
Total Hours		60

Textbook :

- 1 Financial Accounting for Management: An Analytical Perspective (3rd Edition), P. C. Tulsian, Bharat Tulsian, S. Chand Publishing, 2022
- 2 Financial Accounting, S.K. Agarwal, Laxmi Publications, 2021
- 3 Cost and Management Accounting, Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publishing House, 2022

References:

- 1 Advanced Financial Accounting, Advanced Financial Accounting, M. C. Shukla, T. S. Grewal, S. Chand Publishing, 2021
- 2 Financial Accounting: A Comprehensive Approach, Financial Accounting: A Comprehensive Approach, Sandeep Garg, Pearson India, 2023

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
10.00	15.00	25.00	25.00	25.00	0.00

Instructional Method:

- 1 Theory, Practical & Case Study

Supplementary Resources:

- 1 <https://www.rbi.org.in/>
- 2 <https://www.npci.org.in/>
- 3 <https://www.pmjdy.gov.in/>
- 4 <https://uidai.gov.in/>
- 5 <https://www.onlinesbi.sbi/>
- 6 <https://boslive.icai.org/index.php>
- 7 <https://www.mca.gov.in/content/mca/global/en/home.html>