

**MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION EXAMINATION,  
MUMBAI – 51.**

1	Name of Syllabus	<b>CERTIFICATE COURSE IN ACCOUNTANT ASSISTANT (408103)</b>																																								
2	Max. Nos of Student	25 Students																																								
3	Duration	6 Month																																								
4	Type	Part Time																																								
5	Nos Of Days/Week	6 days																																								
6	Nos Of Hours/Days	4 hrs.																																								
7	Space Required	1) Workshop = 400 sqfeet 2) Class Room = 200 sqfeet ----- TOTAL = 600 sqfeet																																								
8	Entry Qualification	9 <sup>th</sup> Passed																																								
9	Objective Of Syllabus/ introduction	After training the person will be able to independently work as an accountant in an IT enabled office/warehouse																																								
10	Employment Opportunity	Self Employment / May get job in Establishment																																								
11	Teacher’s Qualification	B.com.																																								
12	Training System	<div>Training System Per Week</div> <table><tr><td>Theory</td><td>Practical</td><td>Total</td></tr><tr><td>6 hrs</td><td>18 hrs</td><td>24 hrs</td></tr></table>						Theory	Practical	Total	6 hrs	18 hrs	24 hrs																													
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13	Exam. System	<table><tr><th>Sr. No.</th><th>Paper Code</th><th>Name of Subject</th><th>TH/PR</th><th>Hours</th><th>Max. Marks</th><th>Mini. Marks</th></tr><tr><td>1</td><td>40810311</td><td>Accountant Assistant</td><td>TH-I</td><td>3 Hrs</td><td>100</td><td>35</td></tr><tr><td>2</td><td>40810321</td><td>Basic Accountancy</td><td>PR-I</td><td>3 Hrs</td><td>100</td><td>50</td></tr><tr><td>3</td><td>40810322</td><td>General Accountancy</td><td>PR-II</td><td>6 Hrs</td><td>200</td><td>100</td></tr><tr><td></td><td></td><td>TOTAL</td><td></td><td></td><td>400</td><td>185</td></tr></table>						Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Mini. Marks	1	40810311	Accountant Assistant	TH-I	3 Hrs	100	35	2	40810321	Basic Accountancy	PR-I	3 Hrs	100	50	3	40810322	General Accountancy	PR-II	6 Hrs	200	100			TOTAL			400	185
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## **Theory - I - Accountant Assistant**

1. Introduction to accounts Debit/ Credit
2. Tally
3. Complete Booking-Ledgers; credit control; Accounts receivable & payable
4. Voucher numbering
5. Classification of Accounting heads/charts of Accounts.
6. Data based reporting
7. Voucher/cheques printing
8. Bank Reconciliation/multiple compares/currency
9. Memo vouchers/post dated vouchers/user defined vouchers/sales/purchase extracts
10. Calculation of interest/ Percentage Based reporting
11. Budgeting & Control
12. Variance Analysis/Ratio Analysis
13. Stock Category /query /multiple Warehouse
14. Alternate units of measure & tail units; sales & purchase orders.
15. Rejection in / Rejection out; Movement ,Analysis.
16. Price list/multi price levels
17. Stock item; classification of raw material; work in progress
18. Job working concepts; Additional cost of manufacturing
19. Re-order levels; stock aging analysis; Tally Technology advantages Tally audit.
20. Multi lingual
21. VAT/Service Tax
22. e TDS

## **Practical - I - Basic Accountancy**

1. Debit/Credit Transaction entries.
2. Journal Entry book
3. Use of Tally computer programs
4. Maintenance of books, registers and Statement of Accounts
5. Preparation of Outstanding Reports
6. Accounts receivable/payable
7. Creation of new voucher type
8. Voucher/ cheque printing practice
9. Creation of multiple companies.
10. Practice of multiple currency/ base currency.
11. Entry on memo vouchers
12. Entry post dated voucher/user defined voucher
13. Sales/purchase extract; Daily balance & Transaction value.

## **Practical - II General Accountancy**

14. Interest calculation/cash flow
15. Percentage based reporting
16. Practice on receivables turnover
17. Creation of new voucher type
18. Creation of stock category and viewing of Stock Query Report
19. Creation/ viewing of multiple warehouse
20. Stock transfer to warehouse
21. Use of alternate units
22. Practice procedure for Rejection

### **EQUIPMENT :-**

1. One Desk Top Computer between two candidates.
2. Practice sheets (as on required basis)
3. Ledger sheets & other accounting documents (as on required basis)
4. Calculators – one per trainee.

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