

ACCOUNTANCY WITH COMPUTERISED ACCOUNTING

Part I ACCOUNTANCY

No.	Name of unit and Focus Areas
1	<p>Accounting for Not-for-Profit Organisation</p> <p>Meaning and Characteristics of Not-for-Profit Organisation</p> <p>Accounting Records of Not-for-Profit Organisations</p> <p>Receipts and Payments Account – Salient Features</p> <p>Preparation of Receipts and Payments account</p> <p>Preparation of Income and Expenditure Account</p> <p>Distinction between Income & Expenditure Account and Receipts and Payments Account</p> <p>Treatment of Peculier items - Subscriptions and Special Funds</p>
2	<p>Accounting for Partnership – Basic Concepts</p> <p>Nature of partnership</p> <p>Partnership deed and its contents</p> <p>Provisions of Partnership Act relevant for Accounting</p> <p>Maintenance of Capital Accounts of Partners</p> <p>Distinction between Fixed and Fluctuating Capital Accounts</p> <p>Profit & Loss Appropriation Account</p> <p>Calculation of Interest on drawings</p>
3	<p>Reconstitution of Partnership – Admission of a Partner</p> <p>Modes of Reconstitution of a Partnership Firm</p> <p>Admission of a New Partner</p> <p>New profit sharing ratio & Sacrificing ratio</p> <p>Goodwill – Factors Affecting the value of goodwill</p> <p>Methods of valuation of goodwill (Average Profit & Super profit Methods)</p> <p>Treatment of goodwill (When the new Partner brings goodwill in cash.)</p> <p>Adjustment for Accumulated Profits and Losses</p> <p>Revaluation of Assets and Reassessment of Liabilities</p> <p>Preparation of Revaluation account, Partners Capital Account & Balance sheet</p>
4	<p>Reconstitution of Partnership -Retirement & Death of a partner</p> <p>New profit sharing ratio & Gaining ratio</p> <p>Adjustment for Revaluation of Assets and Liabilities</p> <p>Adjustment of Accumulated Profits and Losses</p> <p>Disposal of Amount due to Retiring Partner</p> <p>Preparation of Partner’s Loan Account</p>
5	<p>Dissolution of Partnership Firm</p> <p>Dissolution of Partnership</p> <p>Dissolution of a Firm – Modes of dissolution</p> <p>Distinction between Dissolution of partnership and dissolution of firm</p> <p>Preparation of Realisation A/C</p>

Part II COMPUTERISED ACCOUNTING

No. Name of unit and Focused Areas

1 Overview of Computerised accounting system

Computerised Accounting system – Meaning
Features of computerised accounting system
Components of computerised accounting system
Codification of Accounts – Types of codes
Merits and Demerits of computerised accounting system

2 Spread Sheet

Features of LibreOffice Calc
Components of LibreOffice Calc
Spread Sheet Operations
Cell references
Functions (Date and Time, Statistical, Logical and Mathematical)

3 Use of spreadsheet in Business Applications

Payroll Accounting
Asset Accounting

4 Graphs and Charts for Business Data

Column chart, Bar chart, Pie Chart
Elements of a Graph/Chart
Advantages of Graphs and Charts

5 Accounting Software Packge - GNUKhata

Creation of organisation
Ledger Creation
System generated ledger accounts
Types of vouchers and Voucher entry

6 Database Management System

Database – Meaning
Database Management System – Meaning
Creating Table in design view

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