

ABOUT THE COURSE

The overall development of a country largely depends on the growth of business and commerce. The main aim of education is to cherish the youth to be a catalyst in this process. The youth can contribute a lot towards the nation building process by take part in different areas of fast growing economy.

Accounting and Taxation course is designed to impart the accounting, taxation and IT skills to the students. The rapid pace of globalisation and industrialisation offer huge number of employment opportunities in this field in India as well as in abroad. This course is intended to create self confidence, hands on industrial experience and self reliance to the learner. The availability of large number of small and medium scale manufacturing, trading and servicing organisations, BPOs and KPOs make the course more attractive.

This course is designed to cater to the needs of local, national as well as international skill requirement in the fields of accounts and taxation. The industrial accounting practices especially in BPOs and MNCs of dividing the accounting cycle into different specialised accounting skills for accounts compilation and analysis ; this course will play a pivotal role in providing entry level position to the learners. The possible industrial linkage will provide an opportunity for effective On the Job Training (OJT) and employability through campus recruitment. Moreover, the course is structured to be competent to the NSQF course in the same skill area and expected to reduce the number of higher secondary pass outs to go for terminal accounting practice courses offered by private institutions. In addition to the employability in Government departments and offices, private organisations and BPOs this course offers wide opportunity for self entrepreneurship as commercial tax practitioner. This course aims to develop values and ethics of business accounting amongst the learners.

JOB ROLES

India aims to be self reliable in all the areas of economy. This provides thousands of emerging employment opportunities. The industries both in manufacturing and service sector require multi-skilled employees. The accounting and taxation course of VHSE focuses on the youth to be competent to undertake various roles in business and commerce. On successful completion of this course, a student is expected to be placed in the following job roles

- Office Assistant

- Accounts Clerk
- Assistant Commercial Tax Practitioner.
- Data Entry Operator
- Entry level Accounts Analyst in BPO
- Clerks in Tax Departments
- Junior Accountants in Companies & Corporations
- Audit Assistant.
- Stores Personnel
- Self entrepreneurship (starting online servicing centers like akshaya kendras)

SUBJECT APPROACH

Approach to Accounting and Taxation

Vocational education at higher secondary level has greater significance as this is the first time a student enter into stream specialisation and skills training. The selection of a vocational course must be based on one's own interests, capabilities, aptitude and challenges they have to face in future. This curriculum revision adopts the NSQF approach of providing skills training in modular form. Accounting and Taxation curriculum is more relevant because business especially the field of accounting provides huge number of employment opportunity in India as well as in abroad. Hence maximum emphasis is given for skill training among the learners. Accounting and Taxation is intended not only to satisfy the skill training but also to provide a basic understanding of business practices and customs. This is to be achieved by an adequate spiraling of knowledge acquired from other subjects in the commerce stream with Accounting and Taxation.

The subject Accounting and Taxation has the following special features:

◆ ICT Enabled Education

The curriculum NSQF stresses the need on developing skills. For this, emphasis is given to the ICT based education. Advancements in the field of information technology has changed the way of maintaining and analyzing accounts. BPOs and KPOs widely use word processors, spread sheets and power point presentation for information generation, retrieval and dissemination. Different accounting softwares are used by organisations based on their requirement. Hence, this subject resort to impart ICT skills in office automation, Internet and accounting softwares.

- ◆ **Practical Skills Training**
Acquisition of various skills such as presentation, communication, analysis, logical thinking, creative thinking and problem solving which are highly useful for accounting and taxation job has been given greater significance.
- ◆ **Adequate industrial Linkage**
With a view to provide hands-on experience in real life situations, a close industrial linkage is to be established. Opportunity must be provided to the learners to familiarise manual accounting practices, use of ICT for business communication, computerised accounting systems etc.
- ◆ **OJT for specialised skill**
One month OJT is designed for acquiring skills training. It can be conveniently designed during the two years of study.
- ◆ **A tie up with sector associations like ICAI, KVVES, Chamber of Commerce, FICCI, KSTPA etc is recommended**
- ◆ **Accounting and Taxation course emphasises on developing entrepreneurship values and skills among the learners. For this ,the skill acquired from the subject EDS and linkage with self practicing professionals and industrial associations are recommended.**
- ◆ **The learning resources include computers, videos, animated CDs, accounting softwares, typing tutorials, PPT etc. can be made use of for learning the subject.**

Nature of Learner

- Adolescent learner
- Curious and ready to accept challenges and act accordingly
- Eager to explore
- Have Leadership qualities
- Interested in group activities
- Able to think critically and logically
- Has own opinion

The learner in this age group are keen to find ways to earn their livelihood and at the same time seek new vistas of professional or academic education after their present studies. The strategies selected for the transaction of class 11 curriculum are designed to cater to the needs of the learner and their mental reflections.

Changing role of the teacher

The past few decades have seen radical changes in the concept of learning; and the role of teacher in the learning process have also changed. The transformation of the role of a teacher to the mentor is the chief characteristic of the day. Now the role of a teacher is multi dimensional and it includes;

- Mentor
- Facilitator
- Guide
- Motivator
- Democratic leader
- Co-learner
- Researcher
- Resource person
- Friend
- Evaluator
- Philosopher

Application of Inclusive Education

Children with special needs and gifted children have wider scope in the curriculum. The wide scope of learning, skills training and career path attracts very gifted and talented learner to this curriculum. CWSN have slots to be trained under this curriculum.

Class rooms

The class room should be learner friendly, democratic and inspiring. It should have all the resources to set learner centred approach including reference books and ICT facilities. To make Accounting and Taxation learning effective, special softwares are required for effective transaction.

Accounting and Taxation Lab

ICT enabled lab is the back bone of the new curriculum. Adequate number of equipments and resources are required in the lab. Required softwares must be installed. To ensure uninterrupted power supply, powerful inverter systems with battery backup must be provided. For the long life of ICT equipments and ensure healthy environment inside the lab proper air conditioning is inevitable. Internet connection and printing facilities are required for communication, information retrieval, information dissemination and printing.

Library

To ensure skills training ,enough reading and reference materials must be arranged. There should be a separate corner for accounting and taxation related books, journals, magazines, reference books etc.

E-library system must be promoted by providing internet access in a controlled way. Animated CDs, live videos etc must be arranged in the library and ICT lab.

Learning strategies

The modern approach to learning strategies relies on the basic concepts that student build knowledge based on his/her experiences. Selecting a learning strategy for each topic should suit the age group and mental capacity of the learner. Possible learning strategies to transact the lessons for attaining the learning outcomes specified in the curriculum are given.

- Role play
- Seminars
- Debates
- Field visit
- OJT
- Group discussion
- Power point presentations
- Animated CDs
- Videos
- Assignments

SYLLABUS

MODULE 1 - OFFICE AUTOMATION FOR BUSINESS

UNIT 1.1 Information Technology

Introduction to Information Technology - Data processing - Data presented inside a computer - Characteristics of computers - History of computers -Evolution of computers - Classification of computers - Hard wired programming and stored program concept - Computer Organisation - Computer as a data processing machine - Basic computer operations - Functional units - System components - Input/ Output ports (I/O ports) - Microprocessor - The Memory - Memory organisation - Types of memory - Advanced portable storage devices - Memory hierarchy - Input/Output Devices - Computer Software -

Software - Classification of software - Malicious Software - Copyright - Software piracy-Licensing - Free software philosophy - Application of information Technology - Communication - Business - Medicine and Health care - Entertainment - E-Governance - Education - Engineering manufacturing - Science - IT policy in Kerala state - E-commerce - M-commerce - Online trading - Net-Banking

- UNIT 1.2 Computer hardware and operating system

Components of a Personal Computer - Parts of a personal computer – Booting – BIOS – POST - Disk Operating System - Windows 7 OS - Basic file and folder operations - Accessories - Installing and Managing Windows 7 – Steps to install Windows 7 - Hard drive preparation – Formatting - Device Driver - Installing a printer driver - Changing file views in windows7 - Control panel - User creation and rights - Trouble shooting - Creating start-up disk - Sharing files - Internet connection and Firewall -Windows Explorer- Installing MS office- Installing DTP software – Installing Tally - Maintaining Computer Software - Transferring computer data

- UNIT 1.3 Office Automation

Office Automation basics - Concept of office -Nature of work in office - Need for office automation - MS Word- User interface of MS word - Creating a document - MS Excel - Starting MS Excel - User interface of MS Excel- The work sheet - Formulae - Sorting - Working with chart - MS Power point - Creating presentation indifferent ways - Inserting a new slide - Adding themes - Saving a presentation- Set up the show - MS Access -Advantages of DBMS - Data Models - Terminologies used in RBDMS - MS Access - Creating a query in the query design option - Creating a form using Form wizard – Reports – Import - MS Outlook

- UNIT 1.4 Linux and open office

Introduction to Linux -History of Linux - Advantages of GNU Linux - Linux file system structure - Linux Kernel - Login and logout in Linux - Linux command - Open Office writer - Introduction to Open office - Apache Open Office - System requirement Starting Open Office Writer - Advanced features of Open Office Writer - Character Formatting - Background Colour - Paragraph Formatting - Bullets and Numbering - Indents - Creating an index of a document - Open office calc -Selecting cells - Cell formatting - Inserting Rows/Columns - Built in functions - Charts in Calc - Addressing Cells - Data Range - Work sheet -Auto fill – Filter - Data Sorting - Totals and sub totals - Protection - Open office impress - Important features of impress - Bringing different objects into slides - Adding Text - Different views - Adding New Slides to Your Presentation – Background - Slide Transition -Animating objects in a slide -Watching slide show.

- UNIT1.5 Internet and Malayalam computing

Introduction Computer Networks - LAN Topologies – Protocols - Connectivity devices -Windows 7 Firewall Settings - Internet and E-mail - History of the Internet - Connecting Computer to Internet Connection - World Wide Web (WWW) - Web Browser - Search Engines - E-mail (Electronic mail) - Creating and using free email account with G-mail - Types of Internet Web page Designing – HTML-Starting with HTML - Attributes of <HTML> tag-Malayalam Computing - Malayalam through Computers - Free Software and Language Computing - Malayalam and Technology - Malayalam digital Technology – Unicode -Malayalam Using Transliteration - Malayalam Word Processing - Downloading and Installing Malayalam Fonts - Installing Fonts in Windows - How to enable Malayalam in Web Browsers - Malayalam in UBUNTU - Malayalam keyboard and Typing - Ethical and Social Issues in Information Systems.

MODULE 2 - MANUAL ACCOUNTING PRACTICES

- **UNIT 2.1 Manual Accounting**

Business transaction-meaning and types-Basic accounting terms-Accounting Equation/Balance sheet equation-Accounting rules – modern approach-Accounting from source document/voucher-types of vouchers-Familiarising VAT/GST and TDS (**VAT must be replaced with GST as and when GST implements**)-Collect the account books(day book and ledger) for accounting purpose-Record transactions based on the source documents collected or prepared in the journal and subsidiary books-prepare ledger and prepare trial balance

- UNIT 2.2 Bank Reconciliation Statement

Meaning of BRS-Reason for disagreement in cash book and pass book balance-Adjusted cashbook and BRS preparation

- UNIT 2.3 Audit in Practice

Meaning and objectives of audit-Vouching and verification-Meaning and types of vouchers-Types of audit-Statutory, private and govt audit, Continuous, Final Interim Audits-internal and External audits

- UNIT 2.4 Accounting for materials

Material control –Meaning and stages-Purchase procedure-Stores control-ABC analysis and VED analysis.-Inventory control-Stock levels, EOQ and JIT purchasing-Stock records-bin card and stores ledger-Inventory systems-periodic and perpetual-Preparation of Bin card – Preparation of Stores ledger under FIFO, LIFO and Weighted Average price method.

LEARNING OUTCOMES

After the completion of two modules, the learner will be able to;

MODULE 1.OFFICE AUTOMATION FOR BUSINESS

1.1. INFORMATION TECHNOLOGY

- 1.1.1 Define a computer
- 1.1.2 Explain the characteristics of a computer
- 1.1.3 Distinguish between Data, Information and Knowledge
- 1.1.4 Define with the terms Bit, Byte, Kilobyte, Megabyte and Gigabyte
- 1.1.5 Describe the growth and development of computers in different stages
- 1.1.6 Identify different computer generations
- 1.1.7 Classify the computers as Micro, Mini, Mainframe and Super computer.
- 1.1.8 Explain with the various computer units and identify the various functions of the units
- 1.1.9 Recognise the various units of a computer through a block diagram
- 1.1.10 Identify different components such as motherboard, chipset, BUS and expansion slot.
- 1.1.11 Connect the various devices to the appropriate port
- 1.1.12 Classify the various microprocessor such as Intel and AMD
- 1.1.13 Compare the characteristics of the microprocessor, Intel and AMD
- 1.1.14 Describe memory organisation structure of a computer
- 1.1.15 Recognise knowledge on different types of memory elements
- 1.1.16 Distinguish between primary and secondary memory
- 1.1.17 Identify different RAM and ROM technologies
- 1.1.18 Differentiate between sequential access and direct access device
- 1.1.19 Identify various portable storage devices
- 1.1.20 Identify the different input devices
- 1.1.21 Explain the use of each device and its significance
- 1.1.22 Identify the different output devices
- 1.1.23 Describe the use of each device and its significance

- 1.1.24 Identify various portable storage devices
- 1.1.25 Identify the relevance of software
- 1.1.26 software classification
- 1.1.27 Explain the use, functions and types of operating system
- 1.1.28 Describe the stages of development of computer languages
- 1.1.29 Classify programming languages in different categories
- 1.1.30 Distinguish between different types of translators
- 1.1.31 Identify different types of malicious software
- 1.1.32 Judge the aspects of 'Free software Philosophy' and software piracy.
- 1.1.33 Identify the basics of Information technology
- 1.1.34 Describe the roles of IT in various areas of our lives
- 1.1.35 Explain e-commerce and m-commerce.
- 1.1.36 Explain the IT policy of Kerala
- 1.1.37 Use internet for information generation and dissemination

1.2 COMPUTER HARDWARE AND OPERATING SYSTEM

- 1.2.1 Analyse the hardware components present inside CPU cabinet
- 1.2.2 Explain the functions of various components of CPU cabinet
- 1.2.3 Identify activities in the booting process
- 1.2.4 Explain BIOS and POST
- 1.2.5 Start windows7
- 1.2.6 Execute commands such as Date and Time in windows 7
- 1.2.7 Explain the file structure of windows
- 1.2.8 Create and manage files and folders
- 1.2.9 Identify hard drive preparation.
- 1.2.10 Install device driver
- 1.2.11 Install windows 7 Operating system
- 1.2.12 Install various application software
- 1.2.13 Describe the steps to setup an internet connection
- 1.2.14 Explain control panel, firewall and troubleshooting
- 1.2.15 Create start up disk
- 1.2.16 Share files
- 1.2.17 Transfer data from one computer to another
- 1.2.18 Write data to a CD or DVD
- 1.2.19 Install and use antivirus software

- 1.2.20 Clean cookies
- 1.2.21 Defragment disk

1.3 OFFICE AUTOMATION

- 1.3.2 Identify the concept of office and nature of works in an office
- 1.3.3 Identify the needs for office automation
- 1.3.4 Launch MS word
- 1.3.5 Identify components of MS word
- 1.3.6 Format text paragraph
- 1.3.7 Insert tables, graphics, word art, clip art etc
- 1.3.8 Use tools spell check and grammar etc
- 1.3.9 Explain the meaning of word processing
- 1.3.10 List out the uses of word processing
- 1.3.11 List out the shortcut keys
- 1.3.12 Use mail merge for business communication
- 1.3.13 Use word processor for report, statement, letter and order preparations in business.
- 1.3.14 Start MS Excel
- 1.3.15 Explain the meaning of work sheet
- 1.3.16 List out the various uses of spread sheet
- 1.3.17 Perform excel functions for decision making
- 1.3.18 Use data filtering and sorting for presentation
- 1.3.19 Prepare budgets
- 1.3.20 Prepare pay roll
- 1.3.21 Prepare loan repayment schedule
- 1.3.22 Prepare depreciation statement
- 1.3.23 Evaluate schedule of debtors
- 1.3.24 Evaluate schedule of creditors
- 1.3.25 Report monthly purchase statement
- 1.3.26 Report monthly sales statement
- 1.3.27 Prepare monthly purchase and sales returns statement
- 1.3.28 Explain the meaning and uses of PPT
- 1.3.29 Prepare slides for information presentation
- 1.3.30 Add effects to slides
- 1.3.31 Insert and format objects
- 1.3.32 Add transitions to slides
- 1.3.33 Identify the advantages of data base

- 1.3.34 Explain different types of data base system
- 1.3.35 Identify the terminologies related with RDBMS
- 1.3.36 Start MS Access, Create, Edit and Manipulate data in a data base
- 1.3.37 Make sorting, filtering on data
- 1.3.38 Create query using query wizard
- 1.3.39 Create reports using report wizard
- 1.3.40 Import and export data

1.4 LINUX AND OPEN OFFICE

- 1.4.1 Distinguish between free and property software
- 1.4.2 List the salient features of Linux
- 1.4.3 Explain the Linux file structure
- 1.4.4 List the basic Linux commands
- 1.4.5 Practice basic linux command
- 1.4.6 Explain GNU General public license
- 1.4.7 Explain Apache open office 4
- 1.4.8 Identify the general features of Open Office Package
- 1.4.9 List the features of Open office writer
- 1.4.10 Format fonts
- 1.4.11 Give background colour for the text
- 1.4.12 Format paragraphs
- 1.4.13 Set indents and spacing and set different tabs
- 1.4.14 Create index
- 1.4.15 Understand the various of features of Calc
- 1.4.16 Format cells
- 1.4.17 Insert rows/columns/sheets
- 1.4.18 Understand absolute and relative referencing
- 1.4.19 Give names ranges
- 1.4.20 Add, rename and delete worksheets
- 1.4.21 To apply autofill to data sequence
- 1.4.22 Apply filter and sort
- 1.4.23 Find totals and sub totals
- 1.4.24 Understand cell protection
- 1.4.25 Identify important features of Impress
- 1.4.26 List various window components of Open office into slides
- 1.4.27 Analyze the need of grouping objects

- 1.4.28 Demonstrate inserting and cropping images
- 1.4.29 Identify the need of slide transition
- 1.4.30 Apply and remove transition and animation effects to slides
- 1.4.31 List the steps required for playing and saving presentations

1.5 5 INTERNET AND MALAYALAM COMPUTING

- 1.5.1 Identify the need of network
- 1.5.2 Identify different topologies
- 1.5.3 List various protocols
- 1.5.4 Identify different connectivity devices
- 1.5.5 Describe firewall settings
- 1.5.6 Identify different types of modem
- 1.5.7 Describe the advantages of Internet
- 1.5.8 Explain the concept of web page and website
- 1.5.9 Identify the use of web browser
- 1.5.10 Describe the benefits of e- mail
- 1.5.11 Create email account, compose email and send e-mail
- 1.5.12 Identify basic HTML tags
- 1.5.13 Differentiate tag and attribute
- 1.5.14 Write HTML code to create simple web pages
- 1.5.15 Create different types of lists
- 1.5.16 Use anchor tag
- 1.5.17 Create table, frameset and forms
- 1.5.18 Create simple websites
- 1.5.19 Familiarize with Malayalam computing concepts
- 1.5.20 Analyze the efforts done to strengthen our mother tongue using the possibilities provided by ICT
- 1.5.21 Identify Malayalam fonts in Unicode
- 1.5.22 Identify the various Malayalam fonts in word processor
- 1.5.23 Download and install Malayalam Fonts
- 1.5.24 Familiarize with using Malayalam in word processor
- 1.5.25 Comprehend the ethical and social issues related to information systems
- 1.5.26 Identify the key technology trends that raise ethical issues
- 1.5.27 Recognize the information rights lie privacy and freedom in the Internet age
- 1.5.28 Understand terms like intellectual property, accountability and liability in relation to information systems

MODULE 2 .MANUAL ACCOUNTING PRACTICE

2.1. MANUAL ACCOUNTING

- 2.1.1 Identify transaction as business and non business
- 2.1.2 Differentiate transactions into cash and credit
- 2.1.3 Explain the basic accounting terms
- 2.1.4 Differentiate assets and liabilities
- 2.1.5 Categorise the given list of items into assets, liabilities, income and expenses
- 2.1.6 Analyse the effect of transaction on assets and equities
- 2.1.7 Construct statement showing accounting equation
- 2.1.8 Define the rules of debit and credit
- 2.1.9 Apply the rules of debit and credit
- 2.1.10 Define the source document
- 2.1.11 List out the source document
- 2.1.12 Use the source document
- 2.1.13 Classify transactions to be recorded in different subsidiary books
- 2.1.14 Prepare journal
- 2.1.15 Prepare ledger
- 2.1.16 Prepare subsidiary books
- 2.1.17 Explain VAT/GST, Input VAT ,Output VAT and TDS
- 2.1.18 Distinguish input VAT and output VAT

2.2 BANK REONCILIATION STATEMENT

- 2.2.1 Explain the meaning of BRS
- 2.2.2 List out the causes of disagreement between passbook and cash book balances
- 2.2.3 Prepare BRS

2.3 AUDIT IN PRACTICE

- 2.3.1 Explain the meaning of audit
- 2.3.2 Describe the objectives of audit
- 2.3.3 Identify and list out different types of errors
- 2.3.4 Follow the best accounting practices in business
- 2.3.5 Teach the learners to act against fraud
- 2.3.6 Explain the meaning of voucher and vouching
- 2.3.7 Classify vouchers as primary and secondary
- 2.3.8 Identification of the material facts of vouchers
- 2.3.9 Create voucher files
- 2.3.10 Create a positive attitude to reduce errors
- 2.3.11 Explain the meaning of different types of audit
- 2.3.12 Verify prepared accounts
- 2.3.13 Prepare vouchers

2.4 ACCOUNTING FOR MATERIALS

- 2.4.1 Explain the need of material control
- 2.4.2 Describe the stages of material control
- 2.4.3 List out and explain the purchase procedure
- 2.4.4 Describe ABC and VED analysis
- 2.4.5 Explain the different stock levels
- 2.4.6 Fix different stock levels
- 2.4.7 Prepare and classify different stores records
- 2.4.8 Describe inventory systems
- 2.4.9 List out the features of different inventory system

MONTH	MODULE	UNIT	PERIODS
July	1 OFFICE AUTOMATION FOR BUSINESS 1.1 Information Technology 1.2 Computer hardware and operating system	1.1.1 Introduction to Information Technology 1.1.2 Computer Organisation 1.1.3 The Memory 1.1.4 Input/ Output devices 1.1.5 Computer Software 1.1.6 Application of Information Technology 1.2.1 Components of a personal Computer 1.2.2 Disk operating system 1.2.3 Installing and managing Windows 7	
August	1.2 Computer hardware and operating system 1.3 Office Automation	1.2.1 Maintaining of Computer system 1.3.1 Office Automation basics 1.3.2 MS Office 1.3.3 MS Excel 1.3.4 MS Power point	
September	1.3 Office Automation 1.4 Linux and open office	1.3.5 MS Access 1.4.1 Introduction to Linux 1.4.2 Open office.org 1.4.3 Advanced features of open office writer	
October	1.4 Linux and open office 1.5 Malayalam computing and internet	1.4.4 Open Office calc 1.4.5 Open office Impress 1.5.1 Computer Networks 1.5.2 Internet and e-mail 1.5.3 Web page designing HTML 1.5.4 Malayalam Computing 1.5.5 Ethical and Social issues in information system	

MONTH	MODULE	UNIT	PERIODS
November	2 MANUAL ACCOUNTING PRACTICE 2.1 Manual Accounting	2.1.1 Business transaction-meaning and types 2.1.2 Basic accounting terms 2.1.3 Accounting Equation/Balance sheet equation 2.1.4 Accounting rules -modern approach	
December	2.1 Manual Accounting	2.1.5 Accounting from source document 2.1.6 Familiarising VAT/GST and TDS	
January	2.2 Bank Reconciliation Statement 2.3 Audit in Practice	2.2.1 Meaning of BRS 2.2.2 Reason for disagreement in cash book and pass book balance 2.2.3 Adjusted cashbook and BRS preparation 2.3.1 Meaning and objectives of audit. 2.3.2 Vouching and verification 2.3.3 Types of audit	
February	2.3 Audit in Practice 2.4 Accounting for materials	2.3.4 Vouching and verification 2.3.5 Types of audit 2.4.1 Material control -Meaning and stages. 2.4.2 Inventory control	
March		Revision and examinations	

COURSE STRUCTURE

This course consists of 4 modules such as:

Sl .No	Name of Module	Total periods
1	Office Automation for Business	340
2	Manual Accounting Practice	340
3	Computerized accounting	340
4	Taxation	340

CLASS ROOM ACTIVITIES

To impart the skills designed in this course ICT based and practical oriented activities are to be followed. This includes:

- Group discussion of the topic
- Practical record
- Activity log book
- Interactive discussion sessions
- Use of computers,internet,projector and PPT
- Videos
- Hand outs
- Animated CDs
- Work sheets
- Business bills and vouchers
- Accounting softwares
- Model notices, brochures and tenders
- Seminar
- Assignment
- Typing tutorials
- Work shops

PRACTICAL ACTIVITIES

The major focus of this course is to give skill training in the fields of accounting and taxation. The teaching /learning activities are more practical oriented. For this well equipped computer lab with needed softwares must be established in each school. One computer for each learner is compulsory for the effective transaction of contents. A wifi connection must be ensured in each lab.

For effective skills training

- Procedure writing is compulsory

- Case studies from industries are required
- Report generations
- Collection of source documents
- Interaction with professionals
- Preparation of tax returns
- Industrial visit/field visit

ON THE JOB TRAINING

Since this curriculum envisages skill training and focus on employability of learners in the skill sector and job roles, OJT becomes the back bone of this course. A 30days/4 weeks OJT is to be conducted flexibly during the course. The learner can be given choice of selecting the skill to be practically familiarized through OJT. The skills to be imparted in this course has immense opportunity for OJT in govt offices and departments. A strict governmental direction in this regard is a must. Moreover, Tax Practitioners firms, CA firms and any other private trading or manufacturing organization can be used for this. It is very easy to identify local OJT centers for the skill. A tie up with sector associations like ICAI, KVVES, Chamber of Commerce, FICCI, KSTPA etc must be initiated.

CERTIFICATION OF SKILLS IN EACH MODULE

The ongoing dual certification can be followed with slight changes. Certification will be in the form of:

- A) Skill Certificate in office automation for business
- B) Skill Certificate in manual accounting
- C) Skill Certificate in computerized accounting
- D) Skill Certificate in taxation
- E) Diploma in accounting and Taxation after the successful completion of four modules
- F) VHSE Pass certificate use full for higher studies

OVERVIEW OF MODULE - 1

This module aims to provide basic IT skills and make the learner capable of using computers for business and accounting purposes. The learner should acquire internet usage skill, word processing skill, accounting statement preparing skill, Schedule preparation skill and presentation skill

MODULE 1		
OFFICE AUTOMATION FOR BUSINESS		
Periods:340		
Unit NO	Name of units	Periods
1.1	Information Technology	50
1.2	Computer hardware and operating system	80
1.3	Office Automation	100
1.4	Linux and open office	50
1.5	Internet and Malayalam computing	60
TOTAL PERIODS		340
30% periods-theory sessions and 70% periods-practical activities		

Module 1 : OFFICE AUTOMATION FOR BUSINESS **Unit : AUTOMATION FOR BUSINESS (50 periods)**

Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Introduction to Information Technology</p> <ul style="list-style-type: none"> • Computer • Data processing • Data presented inside a computer • Characteristics of computers • History of computers • Evolution of computers • Classification of computers • Hard wired programming and stored program concept <p>SKILLS</p> <ul style="list-style-type: none"> • Observation skill • Analytical skill • Communication skill • Interaction skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Define a computer • Explain the characteristics of a computer • Distinguish between Data, Information and Knowledge • Familiarise with the terms Bit, Byte, Kilobyte, Megabyte and Gigabyte • Identify different computer generations • Classify the computers as Micro, Mini, Mainframe and Super computer. 	<ul style="list-style-type: none"> • Brain storming and discussion. Students are required to recollect their prior knowledge in computer and its fundamentals. • PPT on computer history and generations • Discussion about hard wired and stored program concept. • Seminar on characteristics of a computer 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion
<p>Computer Organisation</p> <ul style="list-style-type: none"> • Computer as a data processing machine. • Basic computer operations • Functional units • System components • Microprocessor <p>SKILLS</p> <ul style="list-style-type: none"> • Observation skill • Analytical skill • Communication skill • Interaction skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Familiarise with the various computer units such as CPU, memory unit, input unit and output unit. • Identify the various functions of the units • Recognise the various units of a computer through a block diagram • Identify different components such as motherboard, chipset, BUS and expansion slot. • Connect the various devices to the appropriate port • Familiarise the various microprocessor such as Intel and AMD • Compare the characteristics of the microprocessor, Intel and AMD 	<ul style="list-style-type: none"> • Brain storming and discussion. Students are required to recollect their prior knowledge in computer operations and functions. • PPT on system components • PPT comparing Intel and AMD microprocessor 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • PPT evaluation

Module 1 : OFFICE AUTOMATION FOR BUSINESS Unit : AUTOMATION FOR BUSINESS (50 periods)

Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>The Memory</p> <ul style="list-style-type: none"> • Memory organisation • Types of memory • Advanced portable storage devices • Memory hierarchy <p>SKILLS</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill • Interaction skill • Judging skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Describe memory organisation • Acquire knowledge on different types of memory elements • Distinguish between primary and secondary memory • Identify different RAM and ROM technologies • Differentiate between sequential access and direct access device • Familiarise with various secondary storage devices • Identify various portable storage devices. 	<ul style="list-style-type: none"> • Brain storming and discussion. • PPT on computer memory • Interactive lecturer • PPT on RAM vs ROM <ul style="list-style-type: none"> • Brain storming and discussion. • Seminar on i/o devices • Interactive lecturer • Visual representation of I/O devices 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Class test
<p>Input/ Output devices</p> <ul style="list-style-type: none"> • Input devices • Output devices <p>SKILLS</p> <ul style="list-style-type: none"> • Analytical skill • Communication skill • Interaction skill • Judging skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Know about the different input devices such as keyboard, mouse, Joystick, Scanner, Optical Mark Reader, Bar code Reader, Smart card Reader, web camera and Microphones. • Explain the use of each device and its significance • Know about the different output devices such as monitor, printer, plotter, projector, and speaker 		<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Lists prepared • Evaluation of seminar report.

Module 1 : OFFICE AUTOMATION FOR BUSINESS		Unit : AUTOMATION FOR BUSINESS (80 periods)	
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Computer Software</p> <ul style="list-style-type: none"> • Software • Classification of software • Malicious Software • Copyright • Software piracy • Licensing • Free software philosophy <p>SKILLS</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill • Interaction skill • Judging skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Identify the relevance of software • Acquire knowledge on software classification • Explain the types and uses of different softwares • Classify programming languages in different categories • Distinguish between different types of translators • Identify different types of malicious software • Judge the aspects of 'Free software Philosophy' and software piracy. 	<ul style="list-style-type: none"> • Brain storming and discussion. • Interactive lecturer • PPT presentation • Seminar 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Involvement in seminar.
<p>Application of Information Technology</p> <ul style="list-style-type: none"> • Communication • Business • Medicine and Health care • Entertainment • E-Governance • Education • Engineering manufacturing • Science • IT policy in Kerala state. • E-commerce • M-commerce • Online trading • Net-Banking <p>SKILLS:</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill • Interaction skill • Judging skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Know the basics of Information technology • Describe the roles of IT in various areas of our lives • Explain E-commerce and m-commerce. • Understand the IT policy of Kerala. • Use internet for information generation and dissemination 	<ul style="list-style-type: none"> • Brain storming and discussion. • Interactive lecturer • PPT presentation • Seminar application of information technology • Field visit 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Involvement in seminar. • Report prepared

Module 1 : OFFICE AUTOMATION FOR BUSINESS		Unit : 1.2 Computer Hardware and Operating System (80 periods)	
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Components of a personal Computer</p> <ul style="list-style-type: none"> • Parts of a personal computer • Booting • BIOS • POST <p>SKILLS</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill • Interaction skill • Judging skill <p>Disk operating system</p> <ul style="list-style-type: none"> • Meaning of disc operating system • Windows 7 operating system • Basic file and folder operations • Accessories <p>SKILLS</p> <ul style="list-style-type: none"> • Analytical skill • Communication skill • Interaction skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Analyse the hardware components inside the CPU cabinet • Explain the functions of various components of CPU cabinet • List out various parts of a personal computer. • Identify activities in the booting process • Acquire knowledge about BIOS and POST. 	<ul style="list-style-type: none"> • Brain storming and discussion. • Video describing components. • Assignments 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Assignment checking • Response on video.
<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Start windows7 • Execute commands such as Date, Time etc • Explain the file structure of windows • Create and manage files and folders 	<ul style="list-style-type: none"> • Group discussion. • Video describing windows7 • Assignments • Interactive lecture • PPT presentation 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion 	

Module 1 : OFFICE AUTOMATION FOR BUSINESS		Unit : 1.2 Computer Hardware and Operating System (80 periods)	
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Installing and managing Windows 7</p> <ul style="list-style-type: none"> • Installing windows7 • Steps to install Windows 7 • Hard drive preparation • Formatting • Device Driver • Installing a printer driver • Changing file views in windows7 • Control panel • User creation and rights • Trouble shooting • Creating start-up disk • Sharing files • Internet connection and Firewall • Windows Explorer • Installing MS office • Installing DTP software • Installing TALLY • Maintaining computer software. • Transferring computer data <p>SKILLS</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill • Interaction skill • Critical thinking • Demonstration skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Acquire knowledge for hard drive preparation. • Install device driver • Install windows 7 Operating system • Install various application software • Describe the steps to setup an internet connection • Explain control panel, firewall and troubleshooting. • Create start up disk • Share files. • Transfer data from one computer to another • Write data to a CD or DVD • Install and use antivirus software • Clean cookies • Defragment disk 	<ul style="list-style-type: none"> • Group discussion. • Assignments • Interactive lecture • PPT presentation • Demonstration of installation process • Animated video on installation. • Online tutorials. 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Responses on demonstration • Evaluation of lab activities

Module 1 : OFFICE AUTOMATION FOR BUSINESS

Unit : 1.2 Office Automation (100 periods)

Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Office Automation basics</p> <ul style="list-style-type: none"> • Concept of office • Nature of work in office • Need for office automation <p>SKILLS</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill <p>MS Office</p> <ul style="list-style-type: none"> • MS word • User interface of MS word • Creating a document <p>SKILLS</p> <ul style="list-style-type: none"> • Observing skill • Analytical skill • Communication skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • The learner will be able to: • Understand the concept of office • Understand nature of works in an office • Identify the needs for office automation. <p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Launch MS word • Identify components of MS word • Format text paragraph • Insert tables, graphics, word art, clip art etc • Use tools spell check and grammar etc. • Explain the meaning of word processing. • List out the uses of word processing. • List out the shortcut keys • Use mail merge for business communication • Apply word processor for report, statement, letter and order preparations in business. 	<ul style="list-style-type: none"> • Discussion about an office • Videos on typical office • Field visit <ul style="list-style-type: none"> • PPT on word and its uses. • Discussion about the uses of word processor in business communication. • Group work for identifying and list out short cut keys. • Lab activity 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Field visit report <ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in group discussion • Lab assessment
<p>1.3.3 MS Excel</p> <ul style="list-style-type: none"> • Starting MS Excel • User interface of MS Excel • The work sheet • Formulae • Sorting • Working with chart <p>SKILL</p> <ul style="list-style-type: none"> • Observing skill • Communication skill • Interaction skill • Logical thinking 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Start MS Excel • Explain the meaning of work sheet • List out the various uses of spread sheet • Perform excel functions for decision making. • Use data filtering and sorting for presentation. • Prepare budgets and payroll • Prepare loan repayment schedule • Prepare depreciation statement • Create schedule of debtors and creditors • Report monthly purchase and sales statement. • Prepare monthly purchase and sales returns statement 	<ul style="list-style-type: none"> • PPT on Excel window • Brain storming and discussion. Students are required to recollect their prior knowledge in spread sheet. • Lab activities 	<ul style="list-style-type: none"> • Notes in the activity log. • Prepared list of uses. • Eliciting Response of the students • Evaluating Lab performance

Module 1 : OFFICE AUTOMATION FOR BUSINESS

Unit : 1.2 Office Automation (100 periods)

Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>MS Power point</p> <ul style="list-style-type: none"> MS power point Creating presentation in different ways Inserting a new slide Adding themes Saving a presentation Set up the show <p>SKILLS:</p> <ul style="list-style-type: none"> Observing skill Communication skill Interaction skill • Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Explain the meaning and uses of PPT Prepare slides for information presentation. Add effects to slides Insert and format objects Add transitions to slides Save a presentation Set up slide show 	<ul style="list-style-type: none"> Presentation on power point. Group discussion Lab works 	<ul style="list-style-type: none"> Notes in the activity log. Prepared PPT Response of the students Evaluating lab activity
<p>MS Access</p> <ul style="list-style-type: none"> Advantages of DBMS Data Models Terminologies used in RDBMS MS Access Creating a query in the query design option Creating a form using Form wizard Reports • Import <p>SKILLS:</p> <ul style="list-style-type: none"> Observing skill Communication skill Interaction skill Critical thinking Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Identify the advantages of data base Familiarise different types of data base system Identify the terminologies related with RDBMS To start MS Access, Create, Edit and Manipulate data in a data base Apply sorting, filtering on data Create query using query wizard Create reports using report wizard Import and export data 	<ul style="list-style-type: none"> PPT on DBMS Lab activities PPT on MS Access Group discussion. Workshop. Assignment 	<ul style="list-style-type: none"> Notes in the activity log. Response in group discussion Performance in work shop Checking assignment

Module 1 : OFFICE AUTOMATION FOR BUSINESS			
Unit : 1.4 Linux and open office (50 periods)			
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
Introduction to Linux <ul style="list-style-type: none"> History of Linux Advantages of GNU Linux Linux file system structure Linux Kernel Login and logout in Linux Linux commands SKILLS: <ul style="list-style-type: none"> Observing skill • Communication skill Interaction skill • Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> The learner will be able to: Distinguish between free and property software. List the salient features of Linux Understand the Linux file structure Understand the basic Linux commands Practice basic linux command 	<ul style="list-style-type: none"> Seminar to check the prior knowledge of students. PPT on linux file structure Discussion of Linux Commands Assignments on advantages. 	<ul style="list-style-type: none"> Notes in the activity log. Response in group discussion Evaluation of seminar report Checking assignments.
Open office writer <ul style="list-style-type: none"> Introduction to Open office Apache Open Office System requirement Starting Open Office writer. SKILLS: <ul style="list-style-type: none"> Observing skill • Communication skill Interaction skill • Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Understand GNU General public license Understand Apache open office 4 Identify the general features of Open Office Package Understand the features of Open office writer. 	<ul style="list-style-type: none"> Discussion of Linux Commands Assignments on advantages. Workshop 	<ul style="list-style-type: none"> Notes in the activity log. Response in group discussion Checking assignments Involvement in work shop
Advanced features of open office writer <ul style="list-style-type: none"> Character Formatting Background Colour Paragraph Formatting Bullets and Numbering Indents Creating an index of a document. Skills <ul style="list-style-type: none"> Observing skill • Communication skill Interaction skill • Critical thinking 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Format fonts Give background colour for the text Format paragraphs Set indents and spacing and set different tabs Create index 	<ul style="list-style-type: none"> PPT presentation Demonstration Discussion Lab work 	<ul style="list-style-type: none"> Notes in the activity log. Response in group discussion Evaluating lab work

Module 1 : OFFICE AUTOMATION FOR BUSINESS			
Unit : 1.4 Linux and open office (50 periods)			
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Open Office calc</p> <ul style="list-style-type: none"> • Open office Calc • Selecting cells • Cell formatting • Inserting Rows/Columns • Built in functions • Charts in Calc • Addressing Cells • Data Range • Work sheets • Auto fill • Filter • Data Sorting • Totals and sub totals • Protection <p>Skill</p> <ul style="list-style-type: none"> • Observing skill • Communication skill • Interaction skill • Logical thinking • Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Understand the various of features of Calc • Enter and edit data in cells • Enter formulae in cells • Format cells • Insert rows/columns/sheets • Understand absolute and relative referencing • Give names ranges • Add, rename and delete worksheets • To apply autofill to data sequence • Apply filter • Sort data • To find totals and sub totals • Understand cell protection. 	<ul style="list-style-type: none"> • Interactive lecture • PPT of office calc • Group Discussion • Class test 	<ul style="list-style-type: none"> • Notes in the activity log. • Response in group discussion • Evaluating class test performance
<p>Open office Impress</p> <ul style="list-style-type: none"> • Important features of impress • Bringing different objects into slides • Adding Text • Different views • Adding New Slides to Your Presentation • Background • Slide Transition • Animating objects in a slide • Watching slide show 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Identify important features of impress • List various window components of Open office into slides • Analyze the need of grouping objects • Demonstrate inserting and cropping images • Identify the need of slide transition • Apply and remove transition effects to slides • Apply and remove animation effects to an object • List the steps required for playing and saving presentations. 	<ul style="list-style-type: none"> • Discussion • Demonstration • PPT on office impress 	<ul style="list-style-type: none"> • Notes in the activity log. • Response in group discussion

Module 1 : OFFICE AUTOMATION FOR BUSINESS Unit : Unit 5 Internet and Malayalam Computing (60 periods)

Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Computer Networks</p> <ul style="list-style-type: none"> • Computer network • LAN Topologies • Protocols • Connectivity devices • Windows 7 Firewall settings <p>Skill</p> <ul style="list-style-type: none"> • Observing skill • Communication skill • Interaction skill • Logical thinking • Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Identify the need of network • Identify different topologies • List various protocols • Identify different connectivity devices • Describe firewall settings • Identify different types of modem 	<ul style="list-style-type: none"> • I Discussion • Demonstration • Seminar • PPT on net works 	<ul style="list-style-type: none"> • Notes in activity log • Seminar report • Responses in group discussion
<p>Internet and e-mail</p> <ul style="list-style-type: none"> • History of the Internet • Connecting Computer to Internet • Types of Internet Connection • World Wide Web (WWW) • Web Browser • Search Engines • E-mail (Electronic mail) • Creating and using free email account with gmail 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Describe the advantages of Internet • Explain the concept of web page and website • Identify the use of web browser • Describe the benefits of e-mail • Create email account, compose e-mail and send e-mail. 	<ul style="list-style-type: none"> • PPT internet history and types internet connection • Discussion • Assignment on email benefits 	<ul style="list-style-type: none"> • Notes in activity log • Seminar report • Responses in group discussion
<p>Web page designing HTML</p> <ul style="list-style-type: none"> • Starting with HTML • Attributes of <HTML> tag <p>Skills</p> <ul style="list-style-type: none"> • Observing skill • Communication skill • Interaction skill • Logical thinking 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Identify basic HTML tags • Differentiate tag and attribute • Write HTML code to create simple web pages • Create different types of lists • Use anchor tag • Create table, frameset and forms • Create simple websites 	<ul style="list-style-type: none"> • PPT on HTML attributes • Discussion 	<ul style="list-style-type: none"> • Notes in activity log • Seminar report • Responses in group discussion

Module 1 : OFFICE AUTOMATION FOR BUSINESS		Unit : Unit 5 Internet and Malayalam Computing (60 periods)	
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Malayalam Computing</p> <ul style="list-style-type: none"> • Malayalam through Computers • Free Software and Language Computing • Malayalam and Technology • Malayalam digital Technology • Unicode • Malayalam Using Transliteration • Malayalam Word Processing • Downloading and Installing Malayalam Fonts • Installing Fonts in Windows • How to enable Malayalam in Web Browsers • Malayalam in UBUNTU • Malayalam keyboard and typing <p>Skills</p> <ul style="list-style-type: none"> • Observing skill • Communication skill • Interaction skill • Typing skill <p>Ethical and Social issues in information system</p> <p>Skill</p> <ul style="list-style-type: none"> • Logical thinking • Presentation skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Familiarize with Malayalam computing concepts • Analyze the efforts done so far to strengthen our mother tongue using the possibilities provided by Information and Communication Technologies • Identify Malayalam fonts in Unicode • Identify the various Malayalam fonts in word processor • Download and install Malayalam Fonts • Familiarize with using Malayalam in word processor <p><i>The learner will be able to</i></p> <ul style="list-style-type: none"> • Comprehend the ethical and social issues related to information systems • Identify the key technology trends that raise ethical issues 	<ul style="list-style-type: none"> • PPT Malayalam key board practice • Discussion • Lab work to prepare Malayalam documents <ul style="list-style-type: none"> • PPT presentation • Group Discussion. • Collection of internet related ethical issues from various medias. 	<ul style="list-style-type: none"> • Lab assessment • Notes in activity log • Participation in group discussion <ul style="list-style-type: none"> • Notes in activity log • Seminar report • Responses in group discussion

List of practical activities – Module 1

Unit 1

- Identification of different parts of a computer by using damaged systems
- Do the system connections for making the students aware of connecting ports and devices ;and uses and functions of various devices.
- List out the name and uses of various I/O devices available in the lab
- Net banking and Online booking
- Students are required to open a bank account with net banking facility.
- Practice online booking of train ticket, bus ticket, air ticket
- Practice fund transfer between accounts
- Browse internet for detailing application of ICT

Unit 2

- Identification of different components inside the CPU used for booting.
- Install and un install windows7
- Installation of DTP software
- Installation of Tally software
- Installation of MS office
- Practice data transfer between computers and devices.

Unit 3

- Developing typing skill through typing tutorials.
- Open, edit, save, and close a text file.
- Formatting text font ,paragraph, bullets and numbering, columns, tabs, drop case, text direction, change case, back ground, Insert text box, insert picture and print the created text file.(Practice all the documents used to prepare under typewriting paper1&2)
- Practice mail merge
- Use find and replace
- Table creation insert, delete, and merge columns and rows, formatting tables.
- Application areas of word- Practice letters, statement, display, govt orders(all the documents prepared in typewriting)
- Open, edit, save, and close an excel file.
- Formatting cells, formatting text, insert rows and columns,.
- Functions –Logical, Average, Sum and Round
- Creating charts and diagrams-bar diagram, histogram and pie diagram.
- Data filtering, sorting and creating new work sheet from filtered data.
- Page setup and printing an excel file.
- Application areas of Excel-Preparation of budget, Payroll, Loan repayment schedule, depreciation statement, schedule of debtors and creditors
- Create ,edit ,save ,add effects and animations to power point presentations
- Create an MS Access file by using query wizard.

Unit 4

- Formatting text font ,paragraph, bullets and numbering, columns, tabs, drop case, text direction, change case, back ground, Insert text box, insert picture and print the created text file.(Practice all the documents used to prepare under typewriting paper1&2)
- Table creation insert, delete, and merge columns and rows, formatting tables.
- Application areas of Open office writer- Practice letters, statement, display, govt orders(all the documents prepared in typewriting)
- Open, edit, save, and close a Calc file.
- Formatting cells, formatting text, insert rows and columns,.
- Functions –Logical, average, sum and round
- Creating charts and diagrams-bar diagram, histogram and pie diagram.
- Data filtering, sorting and creating new work sheet from filtered data.
- Page setup and printing a open office Calc file.
- Application areas of open office Calc-Preparation of budget, Payroll, Loan repayment schedule, depreciation statement, schedule of debtors and creditors.
- Create ,edit ,save ,add effects and animations to open office impress

Unit 5

- Malayalam typing practice.

Open an e-mail account in g-mail and use it for communication

OVERVIEW OF MODULE - 2

This module aims to provide manual accounting skill and make the learner capable of following the actual manual accounting practices. The learner should acquire the source document preparation skill, accounts preparation skills, vouching skills and stock records maintaining skill.

MODULE 2 MANUAL ACCOUNTING PRACTICES Periods: 340		
Unit No.	Name of units	Periods
2.1	Manual accounting	180
2.2	Bank Reconciliation statement	50
2.3	Audit in practice	50
2.4	Accounting for materials	60
	TOTAL PERIODS	340
	30% periods-theory sessions and 70% periods-practical activities	

Module 2 : MANUAL ACCOUNTING PRACTICE			
Unit : MANUAL ACCOUNTING (180 periods)			
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
Business transaction-meaning and types SKILLS: <ul style="list-style-type: none"> • Observation skill • Differentiation skill • Communication skill • Comparison skill Basic accounting terms SKILLS: <ul style="list-style-type: none"> • Observation skill • Creative thinking skill • Communication skill • Presentation skill • Identification skill • Leadership skill • Classification skill Accounting Equation/Balance sheet equation SKILLS: <ul style="list-style-type: none"> • Critical thinking skill • Communication skill • Presentation skill • Identification skill Accounting rules -modern approach SKILLS: <ul style="list-style-type: none"> • Critical thinking skill • Identification skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Identify transaction as business and non business • Differentiate transactions into cash and credit <p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Explain the basic accounting terms • Differentiate assets and liabilities • Categorize the given list of items into assets, liabilities, income and expenses <p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Construct statement showing accounting equation • Analyse the effect of transaction on assets and equities <p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Define the rules of debit and credit. • Apply the rules of debit and credit 	<ul style="list-style-type: none"> • Discussion to elicit the responses on different types of transactions based on real life situation. • Provide hand out of different transactions for classification. • Seminar on basic terms of accounting • Provide hand outs containing list of accounts for categorizing. <ul style="list-style-type: none"> • General Discussion to elicit the effects of changes in assets and liabilities on accounting equation • Class work based on hand out\ <ul style="list-style-type: none"> • General discussion to elicit the rules for debit and credit. • Application of accounting rule to identify the debits and credits for the transactions given in a work sheet. 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Classified transaction list. • Notes in the activity log. • Review of categorized list of accounts. • Evaluating seminar report <ul style="list-style-type: none"> • Notes in the activity log. • Participation in general discussion. • Prepared statement <ul style="list-style-type: none"> • Notes in the activity log. • Participation in general discussion. • Evaluation of the work done in the work sheet

Unit : MANUAL ACCOUNTING (180 periods)			
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
Accounting from source document . ● Journal and Ledger ● Subsidiary books SKILLS: ● Critical thinking skill ● Communication skill ● Identification skill ● Numerical skill	<i>The learner will be able to:</i> ● Define the source document. ● List out the source document. ● Use the source document. ● Classify transactions to be recorded in different subsidiary books ● Prepare journal ● Prepare ledger ● Prepare subsidiary books	<ul style="list-style-type: none"> Collection of source documents from various business organization. Provide hand outs with transactions to list out source documents Identify the nature of transaction by using the collected source documents Group discussion on subsidiary books 	<ul style="list-style-type: none"> Notes in the activity log. Identified list of source documents Identified transactions of the source documents Participation in general discussion. Evaluating group discussion report
Familiarising VAT/GST and TDS (VAT must be replaced with GST as and when GST implemented) ● Input VAT ● Output VAT ● TDS SKILLS: ● Creative thinking skill ● Communication skill ● Presentation skill ● Identification skill ● Analytical skill	<i>The learner will be able to:</i> ● Explain VAT/GST, Input VAT, output VAT and TDS ● Distinguish input VAT and output VAT	<ul style="list-style-type: none"> General discussion on tax Provide purchase and sales invoice to identify and calculate input and output VAT 	<ul style="list-style-type: none"> Notes in the activity log. Participation in the general discussion Evaluation of calculated VAT.

Module 2 : MANUAL ACCOUNTING PRACTICE		Unit : BANK RECONCILIATION STATEMENT (50 periods)	
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<ul style="list-style-type: none"> • Meaning of BRS • Reason for disagreement in cash book and pass book balance • Adjusted cashbook and BRS preparation <p>SKILLS</p> <ul style="list-style-type: none"> • Observation skill • Analytical skill • Logical thinking skill. • Comparison skill • Numerical skill • Problem solving skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Explain the meaning of BRS • List out the causes of disagreement • Prepare BRS • Understand the accounting consequences of BRS 	<ul style="list-style-type: none"> • PPT • Provide the extract of cashbook and pass book to identify the reasons. • Preparation of adjusted cash book and BRS. 	<ul style="list-style-type: none"> • Notes in the activity log. • Evaluation of list of reasons • Prepared BRS

Module 2 : MANUAL ACCOUNTING PRACTICE				Unit : AUDIT IN PRACTICE (40 periods)	
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment		
<p>Meaning and objectives of audit.</p> <ul style="list-style-type: none"> Primary and secondary objectives Detection and prevention of errors and frauds. <p>SKILL</p> <ul style="list-style-type: none"> Observation skill Creative thinking skill Analysis Presentation skill <p>Vouching and verification</p> <ul style="list-style-type: none"> Meaning and types of vouchers <p>SKILLS:</p> <ul style="list-style-type: none"> Observation skill Analytical skill. Comparison skill Numerical skill <p>Types of audit</p> <ul style="list-style-type: none"> Statutory, private and govt audits Continuous, Final Interim Audits Internal and External audits 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Explain the meaning of audit Describe the objectives of audit. Identify and list out different types of errors Teach the learners to act against fraud. <p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Explain the meaning of voucher and vouching Classify vouchers as primary and secondary Identification of the material facts of vouchers. Create voucher files. Create a positive attitude to reduce errors. <p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> Explain the meaning of different types of audit Verify prepared accounts. Prepare vouchers. 	<ul style="list-style-type: none"> Case study which reflect the findings of audit are provided General discussion about the importance of audit in relation to the case study. Seminar on error and fraud and its classification General discussion on vouchers as source documents Demonstration of vouchers. Indexing and Filing of collected vouchers PPT on types of audit 	<ul style="list-style-type: none"> Notes in the activity log. Seminar report Response and involvement of the students Notes in the activity log. Involvement in group discussion. Evaluating the filed vouchers. Notes in the activity log. Class test 		

Module 2 : MANUAL ACCOUNTING PRACTICE			
Unit : ACCOUNTING FOR MATERIALS (60 periods)			
Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Material control -Meaning and stages</p> <ul style="list-style-type: none"> • Purchase procedure • Stores control-ABC analysis and VED analysis. <p>SKILLS:</p> <ul style="list-style-type: none"> • Observation skill • Communication skill • Logical thinking skill • Analysis skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Explain the need of material control. • Describe the stages of material control. • List out and explain the purchase procedure • Describe ABC and VED analysis 	<ul style="list-style-type: none"> • PPT/Animated CD /Videos showing the significance of material cost • Group discussion. • Field visit to nearby business unit • Diagramatic representation of purchase procedure 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation in group discussion • Field visit report • Evaluation of chart showing purchase procedure.
<p>Inventory control</p> <ul style="list-style-type: none"> • Stock levels, EOQ and JIT purchasing. • Stock records-bin card and stores ledger. • Inventory systems-Periodic and Perpetual <p>SKILLS:</p> <ul style="list-style-type: none"> • Observation skill • Communication skill • Logical thinking skill • Analysis skill • Inter personal skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Explain the different stock levels • Fix different stock levels. • Prepare and classify different stores records • Describe inventory systems • List out the features of different inventory system 	<ul style="list-style-type: none"> • Case studies for fixing different stock levels • Field visit for collection and preparation of various stores records. • Discussion to arrive at the need to fix different stock levels, the types of inventory system and its application. • Work sheet based class work. 	<ul style="list-style-type: none"> • Activity log • Solved problems • Chart • Collected and prepared stores records • Field visit records • Prepared table on list of features

LIST OF PRACTICALS

- Collect the account books(day book and ledger) for accounting purpose
- Record transactions based on the source documents collected or prepared in the journal ,ledger and prepare trial balance
- Record transactions based on the source documents collected or prepared in the subsidiary books,ledger and prepare trial balance.
- Preparation of adjusted cash book and BRS through comparative method by providing extract of CB and PB
- Preparation BRS under comparison method in excel
- Collection/Preparation of vouchers
- Verification of prepared accounts with the help of vouchers. This can be done by exchanging the books and vouchers between students
- Preparation of chart showing types of errors.
- Location of errors using the prepared accounts by exchanging the accounts and vouchers between students.
- Rectification of errors located in the accounts prepared by the students.
- Preparation of MRN, PRN, Purchase Order, GRN, and Inspection Note used in purchase procedure.
- Compute stock levels from the data collected through field visit.
- Preparation of Bin card and Stores ledger under FIFO, LIFO and Weighted Average price method from the data collected through field visit.
- Net banking and Online booking
 - Students are required to open a bank account with net banking facility.
 - Practice online booking of train ticket, bus ticket, cinema ticket
 - Practice fund transfer between accounts.

Unit Detailing Module 1 : OFFICE AUTOMATION FOR BUSINESS Unit : BASICS OF COMPUTER AND INTERNET (50 periods)

Ideas/Concepts/Skill	Learning Outcomes	Suggested Activities	Assessment
<p>Computer fundamentals</p> <ul style="list-style-type: none"> • Meaning, features and uses • Generations of computers • Input/output devices • Computer memory • Hardware and software <p>SKILLS</p> <ul style="list-style-type: none"> • Observation skill • Analytical skill • Communication skill • Interaction skill] 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Describe the meaning uses and features of computer • List out the input and output devices. • Identify the technological advancements in computer generations • Classify and categories the memory components as primary and secondary • Identify the HW/SW and its types. 	<ul style="list-style-type: none"> • Brain storming and discussion. Students are required to recollect their prior knowledge in computer and its fundamentals. • Demonstration of input and output devices • PPT on computer generations and memory classification. • Seminar on computer software 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Categorizing skill • Ability to categorise
<p>Computer networks and internet</p> <ul style="list-style-type: none"> • Concept and classification of networks • Internet applications, advantages and drawbacks • Computer virus and antivirous <p>SKILLS</p> <ul style="list-style-type: none"> • Reporting • Analytical skill • Communication skill • Interaction skill • Judging skill 	<p><i>The learner will be able to:</i></p> <ul style="list-style-type: none"> • Explain and classify networks • Discuss and evaluate the application and uses of internet • Discover the drawbacks of internet • Explain the term VIRUS and list out antivirous softwares. • Use internet for information generation and dissemination 	<ul style="list-style-type: none"> • PPT on networks • Seminar on application of internet • Debate on uses and drawbacks of internet. • Case study-news and paper cuttings/clippings of a virus attack. 	<ul style="list-style-type: none"> • Notes in the activity log. • Participation and involvement in discussion • Evaluating seminar report • Response on case study.

UNIT DETAILING MODULE 1

1.1.1. Introduction to information Technology

Suggested Strategy: Brain Storming

Students are brain stormed on the previously acquired concepts on computer fundamental. For the transaction teacher put forth certain hints.

- What are the areas in which computers are commonly used.

From the responses, the teacher can arrive at the meaning and area of application of computers. As a continuation the teacher provides additional queries like

- Why computers are used in these areas
- What are the reasons attributed for this use
-
-
-

Teacher Consolidation

The points arrived should include features of computer like

- Speed
- Accuracy
- Reliability
- Flexibility
- Storage capacity
-

Activity 1

Power point presentation on input output devises computer memory, hardware and software.

With the help of PPT, the teacher elicited responses from students on input/ output devices, memory, hardware and software. Teacher asked to students to categorise and list out some components as input and output devices.

Activity 2

Components	Input	Output
Mouse		
Scanner		
•		
•		

Activity 3

Based on PPT the learners are asked to compare computer generation with technology used in each generation.

Generation	Period	Technology used
1 st Generation	1940 – 1956	Vacuum Tube
•	•	•
•	•	•

Activity 4

Seminar on Hardware Software and its classification

Learners are grouped into five consisting of 5 students and each group is assigned different topics, they required to collect details and present it in an open seminar.

The teacher should provide sufficient materials and support the students to actively participate in seminar. A moderator is selected amongst the group for controlling the proceedings. During the seminar the teacher may observe the performance of each group. Finally consolidate the main ideas of each topic. Groups are required to submit a seminar report.

Teacher Input	
Hardware	
Software	(a) Application software (b) System software

Check list for assessment

No	Attributes	Number of students
1	Students contribution to the preparation of seminar report	
2.	Timely completion of report	
3.	Attainment of concept <ul style="list-style-type: none"> • Participation in discussion • Presentation • Seminar Report <ul style="list-style-type: none"> • <i>Good</i> • <i>Satisfactory</i> • <i>Not Satisfactory</i> 	

Repository of CE possibilities

Process	Portfolio	Unit
Meaning, uses and features of computer	Table prepared for features	Unit Test
PPT on input and output devices	Table prepared on input and output devices	
Computer generation	Table prepared on generation, period and technology used	
Hardware and software	Seminar report	

TE Questions

1. Why Computers are commonly accepted? Substantiate with reasons.
2. Match the following

Generation	Period	Technology
1 st Generation	1940 – 1956	IC
2 nd Generation	1957- 1963	VLSI
3 rd Generation	1964 – 1971	Vacuum tube
4 th Generation	1972 – 1980	AI
5 th Generation	1981 -	Transistor

3. Find the odd one out with reasons
Mouse, Scanner, VDU
4. is a volatile memory
5. Classify the given items as application and system software
MS-Dos Page Maker
MS –Excel Tally
Windows Linux

1.1.2.Computer network and internet

Suggested Strategy: PPT and Seminar.

Activity 1

Power point presentation

Teacher demonstrate a PPT to stimulate the concept of students on net works. Responses are elicited to arrive at the concept and its

classification. Based on the responses teacher consolidated the proceedings

- Networks
- Types of networks (LAN , WAN, MAN, Internet)

Activity 2

Seminar

Assigned a seminar on the internet applications, its advantages and limitations. For this learners are grouped into five. Support the group with enough materials and group performance are observed and evaluated. Groups are required to submit a seminar report.

Teacher input
Internet
Applications of internet
Advantages of internet
Limitations/Problems of internet

Activity 3

Case Study

Students are given with handout containing a case .

Case

**India affected by “BIOAZIH”- Trojan -.....
Press trust of India on 14-05-2015**

Indian cyber space has been threatened by a malicious software that attacks and alter cyber users personal data. The computer emergency response team of India has identified the malware and named as BIOAZIH.

On completion of reading the teacher put forth the given discussion points.

- Name the matter discussed.
- How it affects the computer
- How can we protect the system from this threat?
- List down the examples.

Eliciting the responses to arrive at the concept of virus and antivirus.

SELF ASSESSMENT

Sl.No	Attribute	Yes/No
1	Participation	
2	Idea Sharing	
3	Clarity	
4	Writing on activity log	
5	Require Assistance	

Check list for assessment

No	Attributes	Number of students
1	Students contribution to the preparation of seminar report	
2.	Timely completion of report	
3.	Attainment of concept <ul style="list-style-type: none"> • Participation in discussion • Presentation • Seminar Report <ul style="list-style-type: none"> • <i>Good</i> • <i>Satisfactory</i> • <i>Not Satisfactory</i> 	

Repository of CE possibilities

Process	Portfolio	Unit
Computer Networks and uses	Activity log Assignment	Unit Test
Internet and its application	Seminar Report	

TE Questions

1. Explain the term VIRUS
2. Internet usage – a boon or curse- substantiate
3. Internet is the network of network – comment
4. List out some anti VIRUS

UNIT DETAILING MODULE 2

1. Business transaction meaning and types

Suggested strategy: Discussion

Based on previously acquired knowledge on transaction, initiate discussion on

- Transaction
- Types of transactions

Through elicited responses teacher consolidated the discussion on

- Non business transaction
- Business transaction
- Cash transaction
- Credit transaction

Activity 1

Classification of transaction

Sl. No	Transaction	Non Business Transaction	Business transaction	
			Cash	Credit
1	Commenced business with cash Rs.12000		X	
2	Purchased a gift to his daughter on her birthday	X		
3	Purchased machinery from H M T Ltd			X

A few more transactions may be added to the above list.

2. Basic Accounting terms

Strategy : seminar

Handout containing list of accounts for categorization

Learners are grouped into 5 and assigned specific areas for seminar. Active involvement of all learners are required and observed by the teacher. Facilitate the students with enough materials for internalizing the subject. A moderator is selected from the group. Group performance is evaluated. Teacher consolidated the seminar on basic accounting terms.

Teacher input
Types of accounts Asset , Liability, Capital, Income, expenditure (More terms can be included)

Groups are required to prepare and submit a seminar report.

Activity -2

Classification of accounts

Strategy: Class work through handout

Teacher provided handout containing list of accounts and students required to classify them as Asset, Liability, Expenses, Income

List of accounts

- Rent
- Commission received
- Building
- Patent
- Trade markBank loan (Sufficient items can be appended)

2.1.3. Accounting Equation

Suggested strategy : General discursion

Teacher provided some transactions

- Commenced business with cash Rs.10000
- Purchased goods for cash Rs.2000
- Sold goods for cash Rs.1500
- Paid postage Rs.250
- Received Commission Rs.200

(Additional transaction can be supplemented)

Students required to identify the aspects of each transaction and analyze the impact of these aspects. (Increase or decrease)

Teacher Input
Assets = Liabilities + Capital

Activity 3

Equation formation

Based on the above discursion learners are required to show the impact of items after each transaction. For this a statement can be prepared.

Transaction	Assets		Equities	
	Cash	?	Liabilities	Capital
Started business with cash	10000			10000

Check list for assessment

Sl.No	Attribute	S1	S2	S3	S4	S5	S6
1	Participation						
2	Collection of data						
3	Timely Completion of report						
4	Presentation						
5	Idea conceived						

Repository of CE possibilities

Process	Portfolio	Unit
Basic Accounting Terms	Seminar Report	Unit Test
Accounting equation	Statement containing list of accounts and showing accounting equation	

TE questions

1. Purchased goods for cash. What will be the effect of this transaction on accounting equation
 - a. Affects both assets side and equity side
 - b. Affects only assets Side
 - c. Affects only liability side.
2. Find odd one out
 - a. Sundry Debtors c. Buildings
 - b. Motor Van d. Patent
3. Commission receive of Rs.300. The effect of this transaction is
 - a. Increase in Capital and increase in cash
 - b. Increase in Capital and decrease in cash
 - c. Increase in expense and decrease in capital
 - d. Decrease in asset and increase in expenses

LIST OF EQUIPMENTS AND MATERIALS

1. Computer for each student.
2. Projector 1 No.
3. 10KVA UPS with battery support
4. Printer 2Nos.
5. Internet connection
6. Air Conditioner one tone capacity 1 No.
7. Proforma business and communication documents.
8. Proforma business invoices and vouchers.
9. A4 paper 5000 per year.
10. File folders 5 per year per student - 125 Nos.

LIST OF REFERENCE BOOKS

1. MS. Word 2010advanced Part 1
Stephen Moffat, The Mouse Trading co
2. MS Office word 2007.
Torben Lage Frandsen
3. MS Dos Windows Office
VR Suresh kumar &VR Sudheer, Gowri Publishers
4. MS Office 2007
Vishnu Priya Singh -Computech publications
5. MS Office 2007 IN A NUTSHELL- S Saxena
6. MS Office 2007 E-Learning and E-Book
7. Books of Diploma in Computer application of open school.
8. Advanced Accountancy - Jain and Narang
9. Auditing - BN Tandon
10. An Introduction to cost accounting- PC Tulsian

