

## Syllabus of

### DOEACC CERTIFIED COMPUTERISED ACCOUNTING PROFESSIONAL

#### (DCAP)

Total duration: **450Hrs**

SI No	Code	Subjects	Duration Hrs
1	DCAP-1	Basic Accounting & Analysis of financial statements	120
2	DCAP-2	Income Tax, Sales Tax, VAT & Control Techniques	120
3	DCAP-3	Practical Accounting work	90
4	DCAP-4	Computerised Accounting packages	120

Subject: **BASIC ACCOUNTING & ANALYSIS OF FINANCIAL STATEMENTS**

<b>Theory Paper</b>	<b>DCAP-1</b>
Theory	120 Hours.
Max Marks (Theory)	100

Accounting – meaning objectives and Basic Accounting Terms. Theory Base of Accounting – Basic Assumptions Basic principles, modifying principles Origin and Recording of Transactions Accounting Equation, Rules of Debit and Credit, Books of original Entry Journal, Cash book, Daybooks, Ledger, Balancing of A/C Bank Reconciliation statement. Trial Balance and Errors financial statements-Trading A/C, profit and Loss A/c and Balance sheet Adjustments-Depreciation, provision- prepaid Outstanding Interest on capital, Drawings, Commission on profit, Loss of goods by fire or accident.

Ratio Analysis- Advantages and limitations Liquidity Ratio- Long-term solvency ratios profitability Ratios-Activity Ratios-Fund flow Analysis-cash flow Analysis

Subject: **INCOME TAX, SALES TAX, VAT & CONTROL TECHNIQUES**

<b>Theory Paper</b>	<b>: DCAP- 2</b>
Theory	120 Hours.
Max Marks (Theory)	100

Income Tax, Basic concept, computation, Heads of income, Different type of forms. Deductions. Tax planning, return filing

Sales Tax/VAT/Service Tax Basic concepts. Sales Tax Return preparation. Different forms

Planning and control of costs, marginal costing-profit planning B E P Analysis- P/V Ratio, margin of safety, Variance Analysis. Budget and budgetary control- Preparation of functional Budget, cash budget flexible budget. Capital budgeting. Capital Resource Allocation . Method of appraisals.

Subject: **PRACTICAL ACCOUNTING WORK**

<b>Practical</b>	<b>: DCAP- 3</b>
Practical	90 Hours.

<b>Part 1: Practical Work</b>	
1	Trading concern
2	Non Trading concern
3	Manufacturing Company
4	Textile and Ready Made
5	Hotel and Restaurant
6	Hospital and clinic
7	Schools and colleges
8	Clubs charitable Institutions
9	Jewelleries
10	Medical stores
11	General Business
12	Contract work
13	Departmental Business
14	Hire purchase and Installment
15	Transport companies
<b>Part II: Seminar/Tutorials on Personality Development</b>	

Subject : **COMPUTERISED ACCOUNTING PACKAGES**

<b>Practical : DCAP- 4</b>	
Tutorial	30 Hrs
Practical	90 Hrs

Introduction to computers, Meaning of features, Role of computers in accounting, Concept of flow chart. Data base, DBMS. Designing and creating database, organizing data searching Records, Designing custom form, creating Reports and mailing Labels.

### **Computerized financial Accounting using Tally**

Introduction to Tally. Accounting information-Menu related to accounts-Groups –managing groups-menu related to accounts-cost categories and cost centres

Vouchers- configuring vouchers. Inventory Information- Stock groups- stock categories- stock item-Godowns-voucher types-units of measure. Pure Inventory vouchers – types of inventory vouchers

Purchase/sales Orders and Invoices-Purchase orders-sales orders-viewing order position-invoices. Reports-Trial balances-Balance sheet-profit and loss account—stock summary-ratio analysis-display menu

Internet capabilities- email—web publishing-web browser. Tally features -Multiple currencies and foreign exchanges-Tally audit-tally interface-backup and restore.

TDS module-Creating TDS voucher types-TDS reports-TDS computation. VAT module-terminologies-VAT computation- interstate trade and CST. Service TAX-Ledgers pertaining to service Tax-ledger creation-service Tax reports

**Eligibility**

+2 Accountancy/commerce as main subjects

**Examination Pattern:**

Questions should be of objective and descriptive nature and there would be at least one question from each of the module in the paper. The objective of the examination is to make an in-depth assessment of the knowledge and skills of the candidate.

Marks for the questions will be distributed proportional to the hours indicated in the syllabus. Detailed guidelines as per general examination procedure.

**Theory Examination**

Theory examination for each paper (DCAP-1 & DCAP-2) would be of duration of **Three Hours** and the total marks for each subject would be 100.

To qualify for a pass in a paper, a candidate must have obtained at least 50% marks in the examination (D Grade).

**Practical Examination**

This is common for the modules DCAP-3 & DCAP-4

**Number of Practical Examinations : One**

Duration of Examination : Three Hours including viva-voce.  
Maximum marks : 100 (80 marks for Practical & 20 marks for viva).

To qualify for a pass in practical exam, a candidate must have obtained at least 50% marks in the practical examination (D Grade).

To qualify for a pass in the course, a candidate must have obtained at least 55% marks aggregate in the theory and practical exam combined (C Grade)

**General**

Hours shown against each of topics are only indicative  
Tally is a copy righted product from Tally Solutions FZ LLC.

**References:**

SI No	Book Title	Author
1	Advanced accounting	S P Jain & K.L Narang
2	Advanced Accounts	M.C Schukla & T.S Grewal
3	Cost Accounting	S.P Jain & K.L Narang
4	Cost Accounting	Dr. S.N Maheswari
5	Management Accounting	Manmohan ,Shiv N Goyal
6	Financial Decision making	RM Srivastava
7	Law and practice of Income Tax	Dinkar Page

Infrastructure requirements (For training a batch of 10 students)		
SI No	Item	Qty
1	Desktop PC - Pentium 4 and above or equivalent 256 MB RAM , Minimum Disk Space: 40 MB Operating System: Microsoft Windows NT/2000/XP	10nos
2	Tally7.2 or later versions	10 User license