



CURRICULUM

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Accounting Application Operator
of
Fact or Tally or Swastik
(Computer Software)
(Competency Based Short Course)

Government of Nepal
Ministry of Labour, Employment and Social Security
Vocational & Skill Development Training Academy
Bhainsepati, Lalitpur
2020 January (2076 Push)

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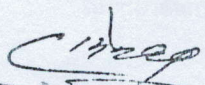
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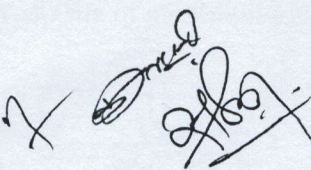
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1. Introduction

The competency based and market oriented curriculum for "Accounting Application Operator (FACT or Tally or Swastik)" is designed to produce employable workforce equipped with knowledge, skills and attitudes related to the accounting occupation. Once the trainees acquired the competencies they will have opportunity for wage employment and self-employment through which they will generate income for themselves and eventually contribute in the socio-economic development of the nation.

2. Aim

The main aim of this program is to produce employable human resources in Accounting Application operation who could provide financial application (computer software) services in the government, semi government and private organizations as well as also creates self employment opportunities.

3. Objectives

After completion of training, the trainees will be able to:

1. Maintain all kind of accounting, billing and balance sheet preparation and report generation through *Tally*, *Fact* and *Swastik* computer softwares
2. Apply *Tally* or *FACT* or *Swatik* software in all types of accountings.

4. Description

This curriculum is based on the job required to be performed by professional accountant or financial book keeper. The course is designed to equip trainees with basic knowledge and skills of the field on basic specific financing application handling. The lesson plans consists of common accounting features and specific application operation in different sections viz.: *Tally*, *Fact* or *Swastik* computer softwares which are being used by professional accountants in public and private offices. After the training, the graduates will be competent enough for maintaining all kind of accountings in a smart and professional manner.

5. Duration

The total duration of the course extends over 160 hours. It covers both the theory and practical hours of the lessons.

6. Target Group

The target group for this training program will be all interested individuals in the field of specific computer application; with educational prerequisite of minimum 12 (10+2) pass.

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7. Target location

The training can be organized in any part of the country.

8. Group Size

The group size of this training program will be maximum 20, provided all necessary resources to practice the tasks/competencies as specified in this curriculum.

9. Medium of Instruction

The medium of instruction for this program will be Nepali or English or both.

10. Pattern of Attendance

Trainee should have 90 percent attendance during the training period to get the certificate.

11. Focus of Curriculum

This is a competency-based curriculum. This curriculum emphasizes on competency performance. 75 percent time is allocated for the practical performance and remaining 25 percent time is for related technical (theoretical) knowledge. So, the main focus will be on performance of the specified competencies in the curriculum.

12. Entry Criteria

Individuals who meet the following criteria will be allowed to enter this curricular program:

- Minimum 12 (10+2) class pass in Business Management with ample knowledge of accounting system
- Nepali citizen
- Minimum of 18 years of age
- Should have basic knowledge of MS Windows, MS Word and Excel, Internet & Email handling
- Should pass entrance test.

13. Instructional Media and Materials

The following instructional media and materials are suggested for the effective instruction and demonstration.

• Printed Media Materials

Assignment sheets, Case studies, Handouts, Information sheets, Individual training packets, Procedure sheets, Performance Check lists, Textbooks etc.

• Non-projected Media Materials

Display, Models, Flip chart, Poster, Writing board etc.

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- **Projected Media Materials**
Opaque projections, Overhead transparencies, Slides etc.
- **Audio-Visual Materials**
Audiotapes, Films, Slide-tape programs, Video discs, Video tapes etc.
- **Computer-Based Instructional Materials**
(Computer-based training, Interactive video etc.).

14. Teaching Learning Methodologies

The methods of teachings for this program will be a combination of several approaches. Such as Illustrated Lecture, Group Discussion, Demonstration, Simulation, Guided practice, Practical experiences, Fieldwork and Other Independent learning.

- Theory: Lecture, Discussion, Assignment, Group work.
- Practical: Demonstration, Observation, Guided practice and Self-practice.

15. Follow up Provision

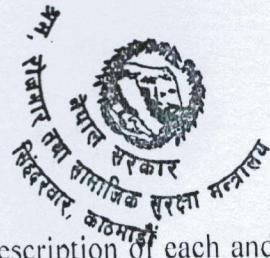
- **First follow up:** Six months after the completion of the program
- **Second follow up:** Six months after the completion of the first follow up
- **Follow up cycle:** In a cycle of one year after the completion of the second follow up for five years.

16. Students Evaluation

- Continuous evaluation of the trainees' performance is to be done by the related instructor/ trainer to ensure the proficiency over each competency under each area of the whole course.
- Related technical knowledge learnt by trainees will be evaluated through written or oral tests as per the nature in the institutional phase of training.
- Trainees must secure minimum marks of 60 (sixty) percent in an average of both theory and practical evaluations.
- The entrance test will be administered by the concerned training institute.

17. Trainers' Qualification (Minimum)

- Bachelor in Management with training in related accounting application
- Good communicative and instructional skills
- Three Years' experience in related field
- One month related accounting application training.



2. Demonstrate slowly with verbal description of each and every step in the sequence of activity of the task performance using question and answer techniques.
3. Repeat 2 for the clarification on trainees demand if necessary.
4. Perform fast demonstration of the task.

22. Practice the tasks through demonstration

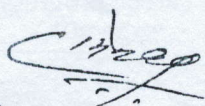
1. Provide opportunity to trainees to have guided practice.
2. Create environment for practicing the demonstrated task performance.
3. Guide the trainees in each and every step of task performance.
4. Provide trainees to repeat and re-repeat as per the need to be proficient on the given task performance.
5. Switch to another task demonstration if and only trainees developed proficiency in the task performance.

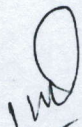
23. Other suggestions to the Trainer


1. Apply principles of skill training.
2. Allocate 20% time for theory classes and 80% time for task performance while delivering instructions.
3. Apply principles of learning relevant to the learners' age group.
4. Apply principles of intrinsic motivation.
5. Facilitate maximum trainees' involvement in learning and task performance activities.
6. Instruct the trainees on the basis of their existing level of knowledge, skills and attitude.

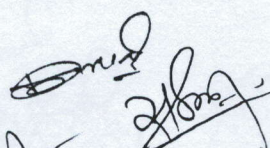
24. Certificate Requirements

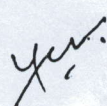
The training institute will provide the certificate of "Accounting Application Operator" to those trainees who successfully complete the prescribed course and conducted evaluation.



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25. Course Structure of Accounting Application Operator (Tally/Swastik/FACT)

S.NO.	Course Module	Nature	Theory (T)	Practical (P)	Total
1	Professional Accounting Concept	T/P	10	30	40
2	Tally Software	T/P	10	30	40
3	Government's Accounting System	T/P	10	30	40
4	Work Based Learning	P		40	40
Total			30	130	160

Or

S.NO.	Course Module	Nature	Theory (T)	Practical (P)	Total
1	Professional Accounting Concept	T/P	10	30	40
2	FACT Software	T/P	10	30	40
3	Government's Accounting System	T/P	10	30	40
4	Work Based Learning	P		40	40
Total			30	130	160

Or

S.NO.	Course Module	Nature	Theory (T)	Practical (P)	Total
1	Professional Accounting Concept	T/P	10	30	40
2	Swastik Software	T/P	10	30	40
3	Government's Accounting System	T/P	10	30	40
4	Work Based Learning	P		40	40
Total			30	130	160

26. Course Modules - Part 1: Professional Accounting Concept

This part is designed as a common module to all accounting applications as a prerequisite. Once the trainees acquire skills and knowledge of accounting system in business enterprises and government accounting system in Nepal, can select any accounting application for the efficient and prompt accounting system for the organization they will work in their career progression.



Specifically, it works as a foundation of financial management in order to conceptually proceed in the overall performance.

Unit 1: Professional Accounting Concepts

(Common for all accounting applications)

Theory: 10 hrs, Practical: 30 hrs

S.NO.	Skills	Related Knowledge
1	Explain accounting terminologies	Definitions of accounting Meanings Importance
2	Explain debit credit rules	Definition of credit Definition of debit Types of rules Importance of rules
3	Explain nature of business	Definitions Types Nature
4	Maintain Books of accounting	Definitions Types Importance
5	Prepare voucher and invoice	Process Merits
6	Prepare adjustment entries	Process Merits
7	Post ledgers	Process Merits
8	Prepare financial statements	Process Merits
9	Prepare salary account	Process Merits
10	Prepare fixed assets account	Process Merits
11	Prepare inventory account	Process Merits
12	Prepare taxation account	Process Merits

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27. Course Modules - Part 2 (A): Tally (ERP) Application

This module is designed to prepare trainees to apply Tally (Enterprise Resource Platform = ERP) application for all kind of accounting system in the organization the training graduate will join as his/her profession as an accountant.

Unit 2: Tally (ERP) Accounting Application

		Theory: 10 hrs, Practical: 30 hrs
S.NO.	Skills	Related Knowledge
1	Install Tally (Enterprise Resource Platform) application	Features of application Brand Procedure Functions
2	Create company -edit -display -shutdown	Process Types Functions Merits Demerits
3	Create chart of accounting -groups -ledger -categories -cost center -edit -display	Process Types Functions Merits Demerits
4	Perform accounting Voucher entries -payment voucher -receipt voucher -journal voucher -sales voucher -purchase voucher -contra voucher	Definition Process Types Functions Merits Demerits
5	Extract report -trial balance -balance sheet -profit and loss account -cash flow -receive and payment -daybook -cash and bankbook -ledgers -transaction list -budget and control -bank reconciliation	Definition Process Types Functions Merits Demerits

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6	Perform inventory report -group -items -godaun -units -voucher entries (supply and consumption) Extract Reports of: -Stock summary -Stock age -Godoun -item	Definition Process Types Functions Merits Demerits
7	Perform payroll accounting -create departments -create positions -create staff detail -create data entry -create voucher entry	Definition Process Types Functions Merits Demerits
8	Generate invoice (billing) -create sub-ledgers -prepare invoice	Process Types Functions Merits Demerits
9	Import and export tally data -import data -export date -print outputs (report, vouchers, payroll, daybook etc)	Process Types Functions Merits Demerits
10	Backup and restore tally data -backup tally data -restore tally data	Process Types Functions Merits Demerits
11	Conduct depreciation accounting -define rate -define assets	Process Types Functions Merits Demerits
12	Apply short cut keys	Process Types Functions

Note: Follow the user manual of the related accounting application.


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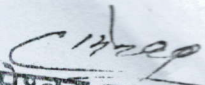
28. Course Module - Part 2 (B): Swastik Accounting Application

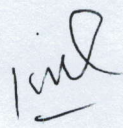
The module is designed to prepare trainees to apply Swastik Application in the organization they will work in future as their professional career as an accountant. The purpose of the module is to prepare trainees to handle the accounting system effectively and efficiently by applying Swastik Accounting Application in following lessons.


Unit 3: Swastik Accounting Application

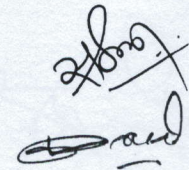
Theory: 10 hrs., Practical: 30 hrs.

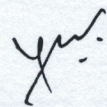
S.No.	Skills	Related Knowledge
1	Introduce with the features of application	<ul style="list-style-type: none">• Power and simplicity• Flexibility• Sales and purchase• Air tight security
2	Perform Financial Accounting <ul style="list-style-type: none">• Cash / Bank Voucher, Journal, Credit Note and Debit Note Entry• Cash Book, Bank Book, Cash Bank Checklist, Bank Reconciliation• Final Accounts – Both in T and Horizontal formats• Profit & Loss and Balance Sheet on Date of Date basis.• Interest Calculations, Both on Balance and Document wise.• Cash Flow, Net Position of Fund and Sub-ledger Analysis• Ledger Report – Account Group Wise, Sub Group Wise and Sub Ledger wise• Ledger / Sub-ledger wise Analysis System.• Multi Company Merged Ledger, Trial Balance, PL and BS• Document Printing	<ul style="list-style-type: none">• Definitions• Process• Importance• Merits and demerits



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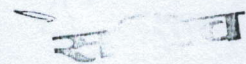


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3	<p>Perform Manufacturing Inventory</p> <ul style="list-style-type: none"> • Bill of Material System to define Raw material details for Finished Goods • Finished Goods Receipt and Return • Inventory Issue on the basis of BOM • Cost Centre wise Inventory Issue. • Assembly Management System at the Time of Sales / Purchase • Auto Inventory Issue on the basis of BOM • Auto Production Voucher on the basis of Sales. • Cost Centre wise Inventory Consumption Report • Production / Consumption Report on the basis of Cost Centre, Product, Product Group and Sub Group Wise. • Cost Centre Ledger Report 	<ul style="list-style-type: none"> • Definitions • Process • Importance • Merits and demerits
4	<p>Create accounts of receivable and payable</p> <ul style="list-style-type: none"> • All Customer / Vendor Report on the basis of Area, Agent, Account Group and Sub Group Wise • Customer / Vendor Ledger with Product, Adjustment, Credit Note details • Party Ledger in Multiple Currencies. • Customer / Vendor Outstanding Report with Credit Limit, Over Limit, Credit Days Over Days • Customer / Vendor Ageing with Fixed and Variant Slab option • Customer / Vendor Reconciliation System • Customer / Vendor – Receipt / Payment Register • Customer / Vendor – Debit / Credit note Register • Customer Analysis Report. 	<ul style="list-style-type: none"> • Definitions • Process • Importance • Merits and demerits
5	<p>Produce MIS Reports</p> <ul style="list-style-type: none"> • Cash Flow / Net Position of Funds • Product wise / Customer Wise Gross Profitability. • Monthly / Daily- Sales / Purchase Comparison Reports • Monthly Ledger Analysis Report. • Sales / Purchase Analysis reports • Profit & Loss / Balance sheet on Date to Date basis. • Multi Company Merged Ledger, PL and Balance Sheet • Cost Centre wise Consumption Analysis. 	<ul style="list-style-type: none"> • Definitions • Process • Importance • Merits and demerits
6	<p>Develop Flexible Billing System</p> <ul style="list-style-type: none"> • Document Designer with Font, Size and Image • Flexible Tax Group Defining and Billing • Tax / Retail Invoicing System • Inclusive / Exclusive Tax Billing system. 	<ul style="list-style-type: none"> • Definitions • Process • Importance • Merits and demerits



	<ul style="list-style-type: none">• Flexible Billing Terms – Product / Bill Wise• Billing Terms Calculation on Quantity / Bill• Predefined Invoice Design.	
7	Carry out Document Printing <ul style="list-style-type: none">• Cash, Journal, Debit and Credit Note• Sales Order, Challan, Invoice, Return & Expiry/Breakage Return• Purchase Order, GRN, Invoice, Additional Invoice, Return, Expiry/Breakage Return• Stock Adjustment, Godown Transfer and Expiry Breakage Transfer• Inventory Issue, Return, Finished Goods Receipt and Return Cash, Journal, Debit and Credit Note• Sales Order, Challan, Invoice, Return & Expiry/Breakage Return• Purchase Order, GRN, Invoice, Additional Invoice, Return, Expiry/Breakage Return• Stock Adjustment, Godown Transfer and Expiry Breakage Transfer• Inventory Issue, Return, Finished Goods Receipt and Return	<ul style="list-style-type: none">• Process• Importance• Merits and demerits
8	Prepare VAT/ Tax Reports <ul style="list-style-type: none">• Flexible Tax Group defining and Tagging in Product• Vat Calculation on MRP, Inclusive and Exclusive• Sales / Purchase Vat Register• Credit / Debit Note Register• Sales / Purchase Vat Register – Rate Wise Summary• Vat Computation Report• Sales / Purchase Tax Summary• Vat Summary Report• RTI, RT XI and DIX reports	<ul style="list-style-type: none">• Process• Importance• Merits and demerits
9.	Create House Keeping System <ul style="list-style-type: none">• Data Backup• Data Restore• Data Export to desired path (Date wise)• Data Import from Another Company / desired path (Date wise)• Document Renumbering for all Entry Modules• Missing Number Report – for all Entry Modules• Delete Stale Master – for delete unused Masters• Auditors Lock & Unlock System	<ul style="list-style-type: none">• Process• Importance• Merits and demerits

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<ul style="list-style-type: none"> • Entry Log Register -- User Wise / Voucher Date Wise / Action Date Wise • Audit Trial Reports for Modification and Delete Log • Year Ending • Combo Item Utility • Auto Inventory Issue on the Basis of FG Receipt 	
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Note: Follow the User's Manual of the related accounting application

29.Course Module - Part 2 (C): FACT Accounting Application

The module is designed to prepare trainees to apply FACT Accounting Application in the organization as they will work in future as their professional career as an accountant. The purpose of the module is to prepare trainees to handle the accounting system effectively and efficiently by applying FACT Accounting Application in following lessons:

Unit 4: FACT Accounting Application

Theory: hrs 10, Practical: 40 hrs

S.No.	Skills	Related Knowledge
1	Introduce with FACT Application <ul style="list-style-type: none"> • Online update • No duplicate entries • Real time computing power • Great speed • Multi-currency • 24 month accounting period • History of transaction • Multi-user document • Multiple bank accounts • Multiple warehouse • Consolidated accounts • Multiple company report • Data import • Document designer • Auto numbering • Powerful fraud detection system • Updates and upgrades • Intellective technology • System requirement 	<ul style="list-style-type: none"> • Definition • Feature • Importance • Demerits
2	<ul style="list-style-type: none"> • Install FACT Application • Single user • Windows NT • Novel Netware • Windows 9x peer to peer 	Definition Feature Importance Demerits



3	Create user accounts with passwords for each <ul style="list-style-type: none"> • User name • Security group • Password • Days • Post dated entries • Modification of D/Os • Language selection 	Definition Feature Importance Demerits
4	Define system controls <ul style="list-style-type: none"> • Starting date • Ending dates • Installing date • No code mode • Account code type • Vendor code 	Definition Feature Importance Demerits
5	Create PL and cash book <ul style="list-style-type: none"> • Profit and loss account • Cash book number • Contra account • Unrealized gain and loss account (bank) • Bank Balance below minimum • New method for exchange gain loss 	Definition Feature Importance Demerits
6	Create Stock system <ul style="list-style-type: none"> • Opening stock a/c (profit/loss) • Closing a/c (profit/loss) • Stock below minimum 	Definition Feature Importance Demerits
7	Create sales system <ul style="list-style-type: none"> • Trade debtors a/c (master control) • Sales a/c (master control) • Sales return a/c (master control) • Sales a/c (unbilled delivery order) • Sales debtors a/c (unbilled delivery order) • Trade debtors a/c (gain /loss) • Unrealized gain/loss a/c 	Definition Feature Importance Demerits
8	Prepare Invoice <ul style="list-style-type: none"> • Number • Ledger code • Sign • Category • VAT • Profitability • Excise including MRP • Formula • Suppress 	Definition Feature Importance Demerits
9	Develop purchasing system	Definition



	<ul style="list-style-type: none"> • Trade creditors (master control) • Purchases a/c (master control) • Purchases return a/c (master control) • Purchases a/c (unrealized delivery orders) • Trade creditors a/c (unrealized gain/loss) • Unrealized gain/loss a/c • Invoice terms 	Feature Importance Demerits
10	Perform Miscellaneous <ul style="list-style-type: none"> • Activate audit trail • Activate auto complete • Product discount • Customer credit control • Currency • Sales tax code • Code percentage • Stock valuation • Account • State central • Form • Type • Register title • Reports printing 	Definition Feature Importance Demerits
11	Set system configuration <ul style="list-style-type: none"> • Activate flush • Date time in report • Date formats • Language • Network type • Number formats 	Definition Feature Importance Demerits
12	Install new account <ul style="list-style-type: none"> • Create company a/c • Open a company • Modify a company • Delete a company • Restoration • Initials • Data disk drive • Name of a/c • Address • Start name • Income tax number • Install AR/AP • Install sample data 	Definition Feature Importance Demerits
13	Specify report footer <ul style="list-style-type: none"> • Report footer • printing 	Process Importance Demerits

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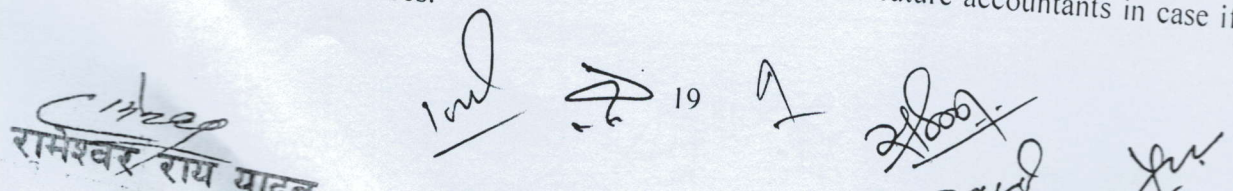


<ul style="list-style-type: none"> • Document writer and user program • Design/program name • Defaults • Account/printer selection • Account /printer/ driver maintenance 	Definition Feature Importance Demerits
15 Define document numbering scheme <ul style="list-style-type: none"> • Case I-case iv • Document • User • Category • Mode • Length (prefix, suffix, body, total length) 	Definition Feature Importance Demerits
16 Create General Ledger A/C <ul style="list-style-type: none"> • Coding structure • Coding system • Creating a ledger • Viewing general ledger 	Definition Feature Importance Demerits
17 Define General Ledger A/C <ul style="list-style-type: none"> • General ledger code • P &L or Balance sheet • P &L groups • Sub groups • Cash /Bank book • Currency • Cash/bank code • Initial • Cash book • Bank's minimum balance • Alt GL code • Opening balance of general ledger • Creation of salesman/ agent 	Definition Feature Importance Demerits

Note: Follow the User's Manual of the related accounting application.

30.Course Modules - Part 3: Government's Accounting System (Common for all applications)

This module is designed as a common module to the trainees using any accounting application, so that the trainees will have ample of skills and knowledge of accounting system of Government of Nepal (GoN). The purpose of the module is to prepare the future accountants in case if they join the government offices.



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Unit 5: Government's Accounting (Common for all Applications)

Theory: 10 hrs, Practical: 30 hrs

S.No.	Skills	Related Knowledge
1	Perform GoN Accounting -create bank cash book -create budget sheet -create expenditure statement -create Office of Auditor General (OAG) Forms	Definition Process Types Functions Merits Demerits

31. Work Based Learning (Common for all applications)

The module is designed to provide ample of opportunity to trainees to expose in the real world of work as integral part of the course requirement before they will be certified. The trainees will be placed in business enterprises or government offices under the close supervision of the supervisor and practiced the accounting application they have learnt in training institutions. The module is common to all trainees who have undergone through any accounting application.

Unit 6: Work Based Learning (Common for all applications)

Theory: N/A, Practical: 40 hrs

S.No.	Skills	Related Knowledge
1	Work Based Learning (practice in the real situation under supervisor)	

32. Physical Facilities & Norms

The theory class rooms should have at least area of 10 square feet per trainee and in the workshop it should be at least of 30 square feet per trainees. All the rooms and laboratory should be well illuminated and ventilated with following facilities:

- Well-equipped computer lab with adequate space 1 (No.)
- Well-furnished class room with adequate space 1 (No.)
- Office room equipped with modern facilities 1 (No.)
- Principal room equipped with modern facilities 1 (No.)
- Two Toilets (Male and Female)
- Canteen
- Store
- Entertainment facilities



33. Equipment and Tools (For 20 trainees group) & Norms

Description	Quantity	Tentative cost (per Item as per current market price)
Desk Top Computer (with latest technology)	20 pcs	Nrs 45,000/
Printer (laser printer, normal)	2 pcs	Nrs 30,000/
Tally, Fact, Swastik Applications (Software)	1 set each	Nrs. 50,000/
Vacuum Cleaner (at least of 1200 watt)	1 pc	Nrs 6000/

34. Consumable Training Materials (For 20 trainees group) & Norms

Description	Quantity	Tentative Cost per item (as per current market price)
Pen Drive	20 pcs	Nrs 400/
Application User's Manual (print out)	20	Nrs 150
Modem, Network Card, Cable, Connector.	As necessary	

1/11/2009

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