

Sukuna Multiple Campus
Sundarharaincha, Morang

Non-credit Courses

Basics of Computer
&
Professional Accounting Management (PAMC)

Approved by IQAC
Sukuna Multiple Campus
2076

Name of the course: **Basics of Computer (A non-credit course)**

Nature of the course: **Theory + Practical**

Distribution of the course: **Theory: 40 Points & Practical: 60 Points**

Teaching hours: **50 hrs.**

Course Description

This course principally links the academic knowledge with the practical application through technological skills. Considering that students need to be introduced with the basic knowledge and skill of computer and enable to use them at their practical life, this course has been offered. The focus of the course is practical with little focus on the theory.

Objectives of the Course

This course has been developed for attaining the following objectives:

1. To introduce fundamental hardware and software devices of the computers.
2. To add computer skills to the graduates of the campus so as to make them fit in the technological world context.
3. To link the academic course with the technological skills

Unit I: Fundamentals of Computer:5

- 1.1.Introduction
- 1.2.Input / Output & Processing (CPU)
- 1.3.Memory Device
- 1.4.Types of computers
- 1.5.Characteristics of Computer
- 1.6.History & Generation
- 1.7.Applications of Computer
- 1.8.Introduction to Motherboard Components: CPU (Processor), RAM (Memory),Hard Drive Connections, ROM Drives, Video Cards, Sound Cards.



Unit II: Windows Overview: 5

- 2.1 WordPad
- 2.2 Some Basic Terminology & Typing Skills
- 2.3 Desktop Settings & Control Panel
- 2.4 Ms. DOS


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2.5Ms. Paint

2.6Accessories & Multimedia

Unit III: Word processor:5

3.1Introduction

3.2Objectives

3.3Word Processing Basics

3.3.1 Opening Word Processing Package

3.3.2 Menu Bar

3.3.3 Using the Help

3.3.4 Using the Icons Below Menu Bar

3.4Opening and closing Documents

3.4.1 Opening Documents

3.4.2 Save and Save as

3.4.3 Page Setup

3.4.4 Print Preview

3.4.5 Printing of Documents

3.5Text Creation and manipulation

3.5.1 Document Creation

3.5.2 Editing Text

3.5.3 Text Selection

3.5.4 Cut, Copy and Paste

3.5.5 Spell check

3.5.6 Thesaurus

3.6Formatting the Text

3.6.1 Font and Size selection

3.6.2 Alignment of Text

3.6.3 Paragraph Indenting

3.6.4 Bullets and Numbering

3.6.5 Changing case

3.7Table Manipulation

3.7.1 Draw Table

3.7.2 Changing cell width and height

3.7.3 Alignment of Text in cell

3.7.4 Delete / Insertion of row and column

3.7.5 Border and shading

Unit IV : Spreadsheet: 5

4.1 Introduction

4.2 Objectives

4.3Elements if Electronic Spread Sheet



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- 4.3.1 Opening of Spread Sheet
- 4.3.2 Addressing of Cells
- 4.3.3 Printing of Spread Sheet
- 4.3.4 Saving Workbooks
- 4.4 Manipulation of Cells
 - 4.4.1 Entering Text, Numbers and Dates
 - 4.4.2 Creating Text, Number and Date Series
 - 4.4.3 Editing Worksheet Data
 - 4.4.4 Inserting and Deleting Rows, Column
 - 4.4.5 Changing Cell Height and Width
- 4.5 Formulas and function
 - 4.5.1 Using Formulas
 - 4.5.2 Function

Unit V : Presentation: 5

- 5.1 Introduction
- 5.2 Objectives
- 5.3 Basics
 - 5.3.1 Using PowerPoint
 - 5.3.2 Opening A PowerPoint Presentation
 - 5.3.3 Saving A Presentation
- 5.4 Creation of Presentation
 - 5.4.1 Creating a Presentation Using a Template
 - 5.4.2 Creating a Blank Presentation
 - 5.4.3 Entering and Editing Text
 - 5.4.4 Inserting and Deleting Slides in a Presentation
- 5.5 Preparation of Slides
 - 5.5.1 Inserting Word Table or An Excel Worksheet
 - 5.5.2 Adding Clip Art Pictures
 - 5.5.3 Inserting Other Objects
 - 5.5.4 Resizing and Scaling an Object
- 5.6 Presentation of Slides
 - 5.6.1 Viewing A Presentation
 - 5.6.2 Choosing a Set Up for Presentation
 - 5.6.3 Printing Slides and Handouts
- 5.7 Slide Show
 - 5.7.1 Running a Slide Show
 - 5.7.2 Transition and Slide Timings
 - 5.7.3 Automating a Slide Show



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Unit VI:Email creation and use

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- 6.1 Introduction
- 6.2 Objectives
- 6.3 Basics of E-mail
- 6.4 Using E-mails
 - 6.4.1 Opening Email account
 - 6.4.2 Mailbox: Inbox and Outbox
 - 6.4.3 Creating and Sending a new E-mail
 - 6.4.4 Replying to an E-mail message
 - 6.4.5 Forwarding an E-mail message
 - 6.4.6 Sorting and Searching emails

Unit VI:Internet, WWW and web browsers: 5

- 7.1 Introduction
- 7.2 Objectives
- 7.3 Internet
- 7.4 World Wide Web (WWW)
- 7.5 Web Browsing Software's
 - 7.5.1 Popular Web Browsing software's
- 7.6 Search Engines
 - 7.6.1 Popular Search Engines / Search for content
 - 7.6.2 Accessing Web Browser
 - 7.6.3 Using Favorites Folder
 - 7.6.4 Downloading Web Pages
 - 7.6.5 Printing Web Pages
- 7.7 Understanding URL
- 7.8 Surfing the web

Unit VII: Miscellaneous 10

- 9.1 PDF
 - 9.1.1 Creating PDF files
 - 9.1.2 Converting word files to pdf.
 - 9.1.3 Plagiarism and avoidance of plagiarism
- 9.2 Formatting and partition hard disk.
- 9.3 Making a Bootable USB stick
- 9.4 Installing Windows
 - 9.4.1 Walkthrough installing Windows 10, Windows 7 / 8
 - 9.4.2 Imaging: create a Windows system Image
 - 9.4.3 How to Backup/Restore your Windows partition with the bootable image disk
- 9.5 Basic photo editing software



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- 9.6 Basic Audio/Video editing
- 9.7 Teaching tools basics: Google classroom and Smart board
- 9.8 Introduction to Education apps
- 9.9 Introduction to Science apps
- 9.10 Introduction to Business apps

[Each unit includes Practical Work and Assignment]

Evaluation System

Written Examination 40 (Theoretical) Internal
 Assignments and Project works 50 (Practical) External+ Internal
 Attendance10 (Internal)

(No certificate is awarded to the students who score below 50 marks in aggregated form)

Grade system: 50-60 B
 61- 80 A
 81- 100 A+

The campus will award Non-credit course certificate along with the graduation certificate.



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Name of the course: **Professional Accounting Management Course (PAMC)**

Nature of the course: **Theory + Practical**

Distribution of the course: **Theory: 40 Points & Practical: 60 Points**

Teaching hours: **50 hrs.**

Course Description

This course intends to familiarize students with different dimensions of professional accounting management with enrichment of required practical skills through Pre-Service Training (Internship). The course contains Introduction of Accounting, Banking and current practice of Nepalese Banking Sector, Types of Expenditures and Provisions of Income Tax, Inventory Management, Preparation of Final Account, Taxation Theory and Practice in Nepal, Project Proposal Writing, E-Accounting and Emerging Issues in Financial Sectors.

Objectives of the Course

The course has been developed for attaining the following objectives:

1. To prepare a competitive and capable Human Resource related to Banking and Account related jobs.
2. To provide students with theoretical knowledge and practical skills required for Nepalese Business and financial organizations.
3. To make students able to operate basic accounting software.
4. To prepare students for writing project proposals.
5. To familiarize the students with current issues and emerging issues in Nepalese Financial Sector.

Course Details

Chapter – 1: Introduction of Accounting

- Introduction of Accounting
- Rules for Transactions
- System of Book Keeping
- System of Accounting
- Basic Accounting Concepts
- Components of Financial Statements
- Practical Case Studies
- Basic Accounting Terms
- Classification of Assets & Liabilities
- Principles of Debit and Credit
- Golden Rules of Accounting
- Significance of Usage of Debit and Credit
- Practical Case Studies



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Chapter – 2: Banking and current practice of Nepalese Banking sector

- Introduction
- Types of Bank
- Types of Bank Accounts
- Types of Cheques
- Examples of Banking & Financial Transactions
- Types of Bank Credit Facilities
- Bank Reconciliation Statement
- Bank Reconciliation Process
- Preparation of BRS
- Practical Case Studies

Chapter – 3: Types of Expenditure and Provision of Income tax

- Meaning of Capital and Revenue Expenditure
- Accounting Treatment of Expenditures
- Meaning and Examples of Revenue Expenditures
- Meaning and Examples of Capital Expenditures
- Meaning and Examples of Deferred Revenue Expenditures
- Provisions as per Income Tax Act, 2058 for the Accounting Treatment of Capital Expenditure
- Depreciation Accounting
- Practical Case Studies

Chapter – 4: Inventory Management

- Meaning of Inventory
- Types of Inventory
- Recording of Inventories
- System of Inventories
- Valuation of Inventories
- Practical Case Studies



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Chapter – 5: Preparation of Final Account

- Meaning of Final Accounts
- Components of Financial Statements
- Elements of Trading and P/L Account
- Elements of Balance Sheet

- Preparation of Final Accounts
- Practical Case Studies

Chapter – 6: Taxation in Nepal

A. Income tax

- Introduction
- Registration Procedures
- Assets Under Income Tax Act, 2058
- Taxable Income
- Computation of Taxable Income
 - Business
 - Employment
 - Investment
- Threshold Limit and Rate of Tax
- Tax Liability for Profit from Non- Business Chargeable Assets
- Payment of Tax
- Withholding and Installments
- Provisions as to Books of Accounts
- Returns of Income
- Income Tax Assessment
- Administrative Review and Appeal
- Tax Refund Procedures
- Fees, Interest, Penalties and Offences
- Accounting under Income Tax Act
- Live Cases with Solutions (Numerical Exercises)



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B. Value added tax (VAT)

- Introduction, Concept and Definition of VAT
- Procedure for Registration of Business Organizations under VAT
- Determination of VAT Chargeable Price and Rate of VAT
- Accounting and Control under VAT Laws
- Preparation and Issue of Invoices and Brief Tax Invoices Preparation and Issue of Debit Notes and Credit Notes Maintenance of Purchase Book, Sales Book, Debit Notes and Credit Notes Register
 - Maintenance of Stock Register
 - VAT Accounts and Reconciliation with Financial Accounts

- Maintenance of VAT Accounts and Records under Computerized System
- Others: Treatment and Record of Used Assets and Free of Cost Receipts and Issues etc.
- Filing Monthly Return (Self -Assessment) with VAT Office
- VAT Set -off, Payment and Refund Procedure
- Imposition of Penalties under the VAT Laws
- Appeal against the Order of VAT Officers
- Live Cases with Solutions (Numerical Exercises)
- Solutions to Typical Issues Related to VAT Accounting.

Chapter – 7: Project Proposal Writing

- Why proposals fail
- Why proposals succeed
- Context analysis
- Problem analysis
- Stakeholder analysis and engagement
- Setting objectives
- Defining a strategy
- Building the logical framework
- How to organize ideas in writing
- Planning the proposal
- Extended practical Chapter and feedback



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Chapter – 8: Accounting Software (Tally)

- Fundamentals of Accounting
- Accounting software
- Meaning of accounting and company creation
- Ledger Account and Crating voucher
- How to modify company details
- Features of the company
- Cost category and cost center
- Creating of Godown, Stock Maintain
- Budget, Price List
- Introduction of F-11 and F-12
- Profit and loss Account-Balance Sheet
- VAT (Value Added Tax) Calculation and introduction

- TDS (Tax Deducted Sources) Calculation and introduction

Chapter – 9: Emerging issues in Financial Sector

- AML/CFT Compliance
- Nepal Financial Reporting Standards
- Budget Speech and its impact on industry
- Monetary and Fiscal Policy

Chapter – 10: On the Job training (internship: Focusing on financial management job)

[Each unit includes Practical Work and Assignment]

Evaluation System

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