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## Institute of Cooperative Management, Rajpur, Dehradun

<b>Course Title</b>	:	Maintenance of Books of Account & Balance Sheet Preparation for PACS
<b>Course Objective</b>	:	To acquaint the participants in maintenance of various books of Account, Registers and ledgers and their relations. State the various heads of General Ledger, their sources, significance and use in the preparation of financial statements. Explain the flow of accounting from preparation of vouchers to generation of final accounts. Demonstrate the writing of books of Account
<b>Course Contents</b>	:	Rules of Book Keeping. Various Heads of Account, registers their purposes & utility. Different types of vouchers & preparation of vouchers for different types of transactions. Maintaining General Ledger, Steps involved in posting in different ledger, Preparing Trial Balance & case exercise. Types of Financial Statements & preparation of Financial Statements. Posting in General Ledger & Preparation of Trial Balance. Demonstrate how to record Trading Account, Profit & Loss Account & Balance Sheet.
<b>Methodology</b>	:	Lectures, case exercise and practice sessions on maintenance of various Books of Account of PACS & Gramin Bachat Kendra
<b>Level of Participants</b>	:	Secretary & Accountant of PACS
<b>Course Capacity</b>	:	30 Participants
<b>Course Duration</b>	:	5 Days/ 20 Sessions
<b>Books of Account/ Documents required</b>	:	<b>Documents Related to PACS:</b> Last Year Balance Sheet, Last year's Verified Report, Statements of Bank Account/Passbook, Working Statement, Cash Book, General Ledger, Dead Stock Register, Voucher/Bill File. <b>Documents Related to Gramin Bachat Kendra :</b> Cash Book, General Ledger, Supplementary Book, Balance Book



**Institute of Cooperative Management, Dehradun**  
**S.T. Course on maintenance of Books of Account & Balance Sheet Preparation for PACS**  
**Day-to-Day Schedule**

Day	Session	Topic	Session Objectives & Area of Coverage
		Registration & Inauguration	
DAY 1	I & II	Rules of Book Keeping, Various Heads of Account, Basic Records, Registers, Daybook, Ledgers and Control Registers maintained by PACS their purpose & utility.	Explain Basic Accounting Concept, Fundamental Principles and Recording of transactions in books of accounts.  Explain Various Records Maintained by PACS, their purpose & Utility through demonstration as well.
	III & IV	Different types of vouchers & preparation of vouchers for different types of transactions. Interest Calculation.	Explain various types of vouchers, Debit or payment voucher, Creditor Receipt voucher, Journal voucher and preparation for different types of transactions, through exercises. Interest Calculation
DAY 2		Recap	Recap of important learning of Previous Day
	I	Maintaining General Ledger, Logical Accounting Steps (voucher preparation, voucher authorization, disbursement/collection, voucher entry, general ledger posting)	State the various General Ledger heads, their sources & Steps involved in posting in different ledger through exercises.
	II	Preparing Trial Balance its Demonstration & Exercises.	Modalities involved in Preparing Trial Balance its Demonstration and practice through exercises.
	III & IV	Various Financial Statements & preparation of Financial Statements of PACS, Error Rectification.	Explain significance of financial Statements (Trial balance, Trading Account, Profit & loss Account) its utility & steps involved in the preparation of financial statements. Error Rectification.
DAY 3		Recap	Recap of important learning of Previous Day
	I & II	Posting in Trading Account, Profit & Loss Account. Calculation of Depreciation.	Demonstrate how to post in Trading Account, Profit & Loss Account & practice through exercises. Depreciation Calculation.
	III & IV	Posting in Balance Sheet.	Demonstrate how to post in Balance Sheet, case exercises on Balance Sheet Preparation.
DAY 4		Recap	Recap of important learning of Previous Day
	I & II	Maintenance of Documents Related to Gramin Bachat Kendra: Cash Book, General Ledger, Supplementary Book, Balance Book.	Practice on maintenance of various Books of Account of PACS & Gramin Bachat Kendra.
	III & IV	Understanding/ analysis/ Reading of Balance sheet/PL account, Preparation of Annual Report	Various items of Assets & Liabilities, ratios, their analysis and correlation.
DAY		Recap	Recap of important learning of Previous

5			Day
	I & II	Analysis of Balance Sheet, accessing financial health of PACS.	Case exercise on analysis of Balance sheet/ PL account
	III & IV	Action Planning, Evaluation, Valediction and Feed Back.	

