

## ACCOUNTS FOR BEGINNERS

### **This course is suitable for candidates:**

- \* Who are not accounts literate and wish to join Tally For Beginners course
- \* Who know basics of accounts but want to refresh their accounting knowledge

- \* Accounting Equation
- \* Capital
  - ~ Working Capital
  - ~ Capital Employed
- \* Assets
  - ~ Types of Assets
  - ~ Non Current Assets (Fixed Assets)
  - ~ Current Assets
  - ~ Assets which are neither Fixed nor Current
- \* Liabilities
  - ~ Types of Liabilities
  - ~ Long Term and Short Term Liabilities
- \* Accounting Transactions and Types of Accounts
  - ~ Cash and Credit Transactions
  - ~ Types of Accounts
    - a.) Real Accounts
    - b.) Personal Accounts
    - c.) Nominal Accounts
- \* Important Documents used in Business
  - a.) Sales/Purchase Invoices
  - b.) Credit/Debit Notes
  - c.) Sales/Purchase Orders
  - d.) Statements of Accounts
  - e.) Delivery Note (DN)
  - f.) Goods Receipt Note (GRN)
  - g.) Various abbreviations used in the above documents with meaning

- \* System of Recording Accounting Data
  - a.) Single Entry System
  - b.) Double Entry System
- \* Advantages of Double Entry System
- \* Books of Accounts
  - a.) Sales Day Book  
(Sales Journal)
  - b.) Purchases Day Book  
(Purchases Journal)
  - c.) Sales Returns Day Book  
(Returns Inwards Day Book)
  - d.) Purchases Returns Day Book  
(Returns Outwards Day Book)
  - e.) Journal Proper
- \* Principle Books of Accounts  
(Books of Prime Entry)
  - a.) Sales Ledger
  - b.) Purchases Ledger
  - c.) General Ledger
- \* Cash Book - As Book of Original and Prime Entry
- \* Financial Reports
  - a.) Trial Balance
  - b.) Profit and Loss Account
  - c.) Balance Sheet
  - d.) Cash Flow Statement

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**Duration : 3 Weeks  
 Days : Mon - Fri  
 (1.5 hrs/day)  
 Course Fee : Tzs. 175,000/-**