

MANUAL ACCOUNTING Training Program



This training program is highly specialized training program with the duration of 32 Credit hours, where the program covers all the major areas of Accounting. Like After this training program you can be able to do work in any organization as an account officer or manager. This program comprehensively covers the basic, advance and digital accounting on computers.

Program also covers the preparation of B.COM

Program also prepare you for the preparation of ACCA Papers F2, F3

This highly specialized and concentrated Program is ideally suited to following individuals who are:

- Graduates & Under Graduated and Intermediate Pass Candidates and like to pursue a career in Accounting.
- Already working and interested to switch over to field in Accounting.
- Already work as an accountant and like to excel in terms of better position and compensation.
- Already working as an accountant in Companies and want to get the certification in International market.

Program is offered by: 3D Educators – Trainers & Consultants

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Program Details

Inauguration

The Training Program will be inaugurated by a senior member of 3DEducators

Program Schedule:

Financial Accounting	1 st Month
Advance Accounting	2 nd Month

About the Program Instructor

The Profile of Program Designers & Instructors is given below:

The “**MANUAL ACCOUNTING**” Program will be conducted the Senior Accounts Mangers who has Ten years experience in Accounting and Audits.

The Person are qualified and certified ACCA

At present, faculty is working at senior position in the good reputable multi located over the world. he has also involved in training and development for last fifteen years.

Program Syllabus

FINANCIAL ACCOUNTING

- | | |
|--|---------------------------|
| 1. Basic Accounting Concepts | 1st DAY |
| 2. Book Keeping | 1st DAY |
| a. Chart of Account | |
| b. Types of Vouchers | |
| c. General Ledger | |
| d. Preparation of Vouchers | |
| e. Posting of Vouchers in accounting books | |
| f. Posting in General Ledgers | |
| g. Analysis of General Ledger | |
| h. Posting the Balances in Trial Balance from Ledgers | |
| i. Monthly Adjustments | |
| j. Year end Adjustments | |
| 3. Control Accounts | 2nd DAY |
| a. Types of Subsidiary Ledgers | |
| b. Posting in subsidiary Ledgers | |
| c. Analysis of subsidiary Ledgers | |
| 4. Book of Prime Entries | 2nd DAY |
| a. Sales Day Book | |
| b. Sales Return Day Book | |
| c. Purchase Day Book | |
| d. Purchase Return Day Book | |
| e. Cash Book | |
| f. Petty Cash Book | |
| g. Journal | |
| 5. Accounting For Bad debts | 3rd DAY |
| a. Direct Method | |
| b. Provision Method | |
| 6. Sales Procedures | 3rd DAY |
| a. Sales Quotations | |
| b. Sales Order | |
| c. Delivery Order | |
| d. Invoicing | |
| e. Recording of Invoices in accounting book | |
| f. Accounting of Sales | |
| g. Provisions related to sales accounting (Accounts Receivable Control Account) | |
| h. Reports | |

- 7. Purchase procedure** 4th DAY
- a. Purchase Requisition
 - b. Purchase inquiry
 - c. Quotation
 - d. Comparative Statement from quotations
 - e. Purchase Order
 - f. Receiving of Material / Goods
 - g. Accounting of Purchases
 - h. Accounts Payable Control Account
- 8. Fixed Assets** 4th DAY
- a. Classification of Fixed Assets
 - b. Maintain Assets Register
 - c. Methods of Depreciation
 - d. Calculation of Depreciation
 - e. Landed Cost of Imported Fixed Assets
 - f. Disposal of Fixed Assets
 - g. Accounting of Depreciation
 - h. Accounting on Gain/Loss on Sale of Fixed Assets
- 9. Payroll** 5th DAY
- a. Types of Payroll
 - b. Preparation of Payroll
 - c. Designing of Balance Salary Structure
 - d. Deductions from payroll
 - e. Compensation Benefits
 - f. Provident Funds
 - g. Accounting Related to Payroll and Benefits
- 10. Preparation of Financial Statements** 6th, 7th & 8th DAY
- a. Profit & Loss Account
 - b. Balance Sheet
 - c. Cash Flow Statement
 - d. Statement of changes in Equity
 - e. Notes
- 11. Sales Tax** 9th DAY
- a. What is Sales Tax?
 - b. Sales Tax Registers
 - c. Accounting Related to Sales Tax
 - d. Sales Tax Returns (Practical Assignment)
- 12. Banking** 9th DAY
- a. Types of Bank Account
 - b. Types of Banking Instruments
 - c. Types of Letter of Credit (LC)
 - d. Overdraft

13. Bank Reconciliation

10th DAY

- a. Practical Assignment on Preparation on Bank Reconciliation
- b. Accounting Related to Bank Reconciliation

14. Others

10th DAY

- a. With holding Tax and Reports
- b. Prepaid Expenses
- c. Advertising Expenses
- d. Other Income
- e. Financial Charge

15. Practical Assignment

- a. Preparation of vouchers
 - i. Petty cash Voucher
 - ii. Receipt Voucher
 - iii. General Voucher
- b. Preparation of Trial Balance
- c. Preparation of Balance Sheets
- d. Preparation of Profit/Loss Account
- e. Computation of taxable income
- f. Computation of Tax Liability
- g. Accounting tax and Retained Earnings

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Advanced Accounting

1. Accounting Concepts 1st Day
 - + Business Entity Concept
 - + Prudence Concept
 - + Accruals Concept / Matching Concept
 - + Materiality Concept
 - + Timeliness Concept
 - + Consistency Concept
 - + Going Concern Concept

2. International Accounting Standards (IAS) 2nd, 3rd, 4th DAY
 - + IAS 1
 - + IAS 2
 - + IAS 7
 - + IAS 8
 - + IAS 16
 - + IAS 18
 - + IAS 36
 - + IAS 37

3. Installment Sales 5th DAY
 - + Installment Sales V Hire Purchases
 - + Deferred Gross Profit
 - + Profit Percentage
 - + Realized Gross Profit
 - + Calculation of Defaulters (Loss OR Gain)

4. Branch Accounting 6th DAY
 - + Dependent Branch V Independent Branch
 - + Accounting For Dependent Branches
 - + Accounting For Independent Branches
 - + Reconciliation

5. Accounting For Issue Of Shares & Debentures 7th DAY
 - + Par Value
 - + Market Value
 - + Cash Dividends
 - + Stock Dividends
 - + Shares V Debentures
 - + Treatment of Premium on Redemption
 - + Treatment of Loss On Redemption

6. Accounting by Bank 8th DAY
 - + General Journal Entries in Banks
 - + Accounts Maintained By Banks
 - + Registers Kept by Banks

7. Financial Statement Analysis Ratio 8th DAY
 - + Current Ratio
 - + Quick Ratio
 - + Debtors Turnover Ratio

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- ✚ Inventory Turnover Ratio
- ✚ Working Capital



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Students who are unable to appear for the final exam are required to submit a written application stating the reason for not appearing for the exam. 3D Educators reserves the right to approve or deny such applications. If approved, the student will be allowed to sit for the exam within one month. Failure to do so, the student will be resubmit the examination fee and sit the future schedule exam. Without passing of the exams no certification will be awarded.



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ONLINE LIVE CLASSES FACILITY AVAILABLE

- Instructor Led Training
- Real Time Presentations
- Interactive Classes
- Complete Notes and Other Stuff shall be provided through our Secure Student Login Member's Area
- For Online Live Classes, you may please download the Admission Form through our website <http://www.3deducators.com>. Fill it properly and attached the required document along with Picture and send back to info@3deducators.com with scanned fee submitted voucher in the bank.
- For Pakistan you may submit the fee at any MCB Branch with the title of "3D EDUCATORS-TRAINERS & CONSULTANTS".
- If you are outside Pakistan then you may transfer via Bank to Bank or any western union, Fast Track, Money Gram or else International Transfer Body.
- After Admission, if you don't have GMAIL Account then you are requested to kindly make one GMAIL Account and shared it info@3deducators.com. Then further correspondence shall be made by our institute official.
- Extra Bandwidth Charges shall be incurred.
- If you are outside country or city then extra courier charges shall be incurred for Certificate.

PRECAUTIONARY MEASURES

- ✓ During Classes, you are requested to make sure that you are in isolated room, where no noise should be there except your voice.
- ✓ Kindly Switch Off your Cell Phone during the class, because it will disturb the quorum of class.
- ✓ If you have taken the admission in the course online, ethically it is recommended and suggested that you only avail this facility.
- ✓ Recording of Lectures are not allowed at your end.

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This world is emerging and growing in the 21st Century very rapidly because of latest and remarkable technologies and its advancement. Due to advancement of technology, we 3D EDUCATORS offer Live Interactive class sessions.

3D EDUCATORS believe on Information Technology and its systems. Now you can also avail this facility at your home.



DISTANCE NOT MATTER

You can join in the live classes Sessions of **3D EDUCATORS – TRAINERS & CONSULTANTS** from anywhere of the world.

CONTACT US:

9221-34141329

9221-34857148

0333-2402474

0322-2083032

info@3deducators.com

<http://www.3deducators.com>

(Get the Admission Form)

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MANAGEMENT

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FINAL CERTIFICATION AWARDED BY IMRTC – USA

SAMPLE CERTIFICATE

**CERTIFICATE
OF EXCELLENCE**

IMRTC USA Recognized

CERTIFICATION



This is to Certify That
Mr. Danny Jones Wales
*has successfully met the certification requirements as outlined in
IMRTC content and the policies adopted thereunder; hereby grants the certification of*

Certified OHSAS 18001 Lead Implementation

Student ID: IM864532201

Date of Commencement: May 4, 2014

Date of Ending: July 4, 2014



Cheryzel Rhodes

Principal of Institute

Director Affiliations and Official Affairs

INTERNATIONAL MANAGEMENT RESEARCH & TECHNOLOGY CONSORTIUM

Address: 2 Amy Avenue, Edison NJ 08817 NEW JERSEY - United States of America

Chapter ID: AS2933770

Partnership ID: AS5588322_Pakistan

Verification@imrtc.org

CERTIFICATE OF AUTHORIZATION



**CERTIFICATE
OF AUTHORIZATION**

IMRTC USA Recognized

CERTIFICATE OF AUTHORIZATION



This is to Certify That IMRTC Authorized

3D EDUCATORS - TRAINERS & CONSULTANTS

*to work as Training & Research Partner in capacity of
PARTNER THROUGH PAKISTAN CHAPTER
for the scope of activity shown below in accordance with the applicable rules of
the IMRTC. The use of this certification and the authority granted by this
Certificate of Authorization are subject to the provision of agreement set
forth in the application.*

*The validity of this certificate is for Two Years from the date of Issuance
and will increase according to the performance
Issuance Date: 16 Aug 2015*

Cheryyel Rhodes

Director Affiliations and Official Affairs



Chapter ID: AS2933770

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Address: 2 Amy Avenue, Edison NJ 08817 NEW JERSEY - USA, <http://www.imrtc.org>

Partnership ID: AS5588322_Pakistan

Partnerships@imrtc.org

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