



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
***(Statutory Body under an Act of Parliament)***

**CIRCULAR**

**Ref. No: BOS/02-04/14-15**

**Dated: Kolkata, 26th April, 2014**

**Sub: Implementation of Revised Syllabus on 100-hours Computer Training for CMA  
Intermediate Course**

The Council of the Institute in its 286th Meeting held on March 30, 2014 at the Headquarters of the Institute, has approved the **implementation of Revised Syllabus of 100-hours Compulsory Computer Training for students appearing from December 2014 term of Examination. The contents of the Revised Syllabus is appended below as Annexure I.**

**Pursuant to such approval, it is hereby notified to all concerned that the contents specified in this revised syllabus shall have to be followed for imparting computer training for all students and shall be applicable from December 2014 term of Examination. This is applicable for students pursuing Courses under both Syllabus 2008 and Syllabus 2012, subject to exclusions specified.**

***Exclusions:***

The following students are excluded from the ambit of Training under Revised Syllabus:

- (i) who have already completed the 100-hours of Computer Training ( as per earlier syllabus) shall be exempted from undergoing Training under this Revised Syllabus ;
- (ii) who have already commenced the 100-hours Computer Training ( as per earlier syllabus) shall also be exempted from undergoing Training under this Revised Syllabus, subject to submission of list of such students, by the concerned Regional Council/Chapter, mentioning the registration and name of such students, with a declaration that such students are presently undergoing the 100-hours Compulsory Computer Training under old syllabus of computer training.
- (iii) who are presently undergoing the 100-hours Compulsory Computer Training from any Institution/Organization duly authorized by the Directorate of Studies, other than Regional Council/Chapter of the Institute, shall also be exempted from undergoing Training under this Revised Syllabus.

Further notified that, Study material of Revised Syllabus on 100-hours Computer Training has been prepared to ensure proper coverage and also to bring about uniformity in teaching methodology. Students who would be undergoing the training under Revised Syllabus of Computer Training shall be provided with a printed hard copy of the Study Material as a part of their CMA Intermediate Course. However, for administrative convenience, the distribution may be made separately through the respective Regional Council/Chapter.

*The Soft copy of the Study Material will also be made available through the website of the Institute to all concerned for their advance information.*

Regional Councils/Chapters/ Authorised Computer Training Centres are to ensure strict compliance of this contents.

A format for issuance of Computer Training Completion Certificate shall also be circulated and the Certificate shall have to be issued in the specified format only, under seal and signature of the authorized personnel in the respective Regional Council/Chapter/Authorized Computer Training Centre.

All concerned are hereby requested to note this circular and facilitate to make a proper and wide publicity to meet the concern of stakeholders on the stated subjects.

**This shall be applicable for such students who would be registered to the CMA Intermediate Course w.e.f.1st May,2014 and onwards, until further notification to this effect.**

*This issues with an approval of the competent authority.*

**CMA Chiranjib Das**  
**Joint Director, Head - Academics Department ( Board of Studies)**  
**Secretary to the Board of Studies Committee**

## Revised Syllabus of 100-hours Compulsory Computer Training for CMA Intermediate Course

<b>1. Computer Fundamentals-</b> <ul style="list-style-type: none"> <li>• Introduction to Computer</li> <li>• Computer System <ul style="list-style-type: none"> <li>-Essentials and part of computers to run the system</li> <li>-Memory, Input-Output Devices</li> </ul> </li> </ul>	<b>2 hours</b>
<b>2. Operating System-</b> <ul style="list-style-type: none"> <li>• Introduction, Overview</li> <li>• Windows Operating System</li> </ul>	<b>2 hours</b>
<b>3. MS-Word-</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Document – creation, editing, printing</li> <li>• Making Tables</li> <li>• Spell Check and Grammar Check</li> <li>• Finding ,Replacing and Proofing Text</li> <li>• Bullets &amp; Numbering</li> <li>• Tabs</li> <li>• Paragraph Formatting</li> <li>• Page Formatting</li> <li>• Insertion of Page no; Header and Footer</li> <li>• Mail Merge</li> <li>• Security Features in MS Word</li> <li>• Checking and Removing Virus</li> <li>• Converting word document to web document, PDF Files</li> </ul>	<b>4 hours</b>
<b>4. MS Excel-</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Creating a workbook</li> <li>• Using sheets in a workbook</li> <li>• Editing, Copying, Formatting Data</li> <li>• Cell Referencing, Ranges</li> <li>• Application of Auto/Advance Filter, Sorting, Subtotal</li> <li>• Mathematical, Logical, Statistical and Financial function</li> <li>• Application of V/H look up and validation</li> <li>• Creating Macros</li> <li>• Pivot Tables and Charts</li> <li>• Project on preparation of MIS Report</li> </ul>	<b>18 hours</b>
<b>5. MS PowerPoint</b> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Opening a presentation</li> <li>• Adding Slides</li> <li>• Fonts, styles, effect, alignment, text direction</li> <li>• Background Themes and Styles</li> <li>• Tables, Charts, Graphs</li> <li>• Clip Art/Scanned Object</li> <li>• Project on preparation of Power point presentation</li> </ul>	<b>8 hours</b>

<p><b>6. MS Access</b></p> <ul style="list-style-type: none"> <li>• Overview of Access</li> <li>• What is Access used for</li> <li>• Access Basics</li> <li>• Data Compiling in Access</li> <li>• Different Objects of MS Access</li> <li>• Tables ; Queries ; Forms; Reports</li> <li>• Database Concepts-Data, DBMS,RDBMS</li> </ul>	<b>8hours</b>
<p><b>7 Accounting Package-Tally ERP 9</b></p> <ul style="list-style-type: none"> <li>• Features of Tally ERP 9</li> <li>• Creation, Modification and Deletion-Company, Group, Ledger</li> <li>• Security Control, Back-up and Restore Process</li> <li>• Accounting Vouchers and Inventory Entries</li> <li>• Financial Statement</li> <li>• Budgeting</li> <li>• RATIO Analysis</li> <li>• Cash Flow Analysis</li> <li>• Cost Centre-Creation and Allocation</li> <li>• VAT, CST, SERVICE TAX, TDS-Accounting Entry in Tally ERP</li> <li>• Payroll processing through tally payroll</li> <li>• Company Merging and Splitting</li> <li>• Reports in Tally ERP</li> <li>• Export/Import of data</li> </ul>	<b>30 hours</b>
<p><b>8. Web Technology</b></p> <ul style="list-style-type: none"> <li>• Basic Concept of Internet</li> <li>• Services and Languages used in Internet</li> <li>• Types of Internet Connection, Address, Protocol, Browsers</li> <li>• Difference between Internet, Intranet, Extranet, www</li> </ul>	<b>4 hours</b>
<p><b>9. e-filing-</b></p> <ul style="list-style-type: none"> <li>• e-TDS, e-TCS</li> <li>• Individual and corporate Return</li> <li>• Annual Return of a Company</li> <li>• e-payment of Direct and Indirect Taxes</li> <li>• On line Application of PAN</li> <li>• Documentation and e-filing of PF/ESI</li> <li>• ACES (Automation of Customs, Excise &amp; Service Tax)- Returns</li> <li>• VAT Return filling</li> </ul>	<b>14 hours</b>
<p><b>10. XBRL Taxonomy</b></p> <ul style="list-style-type: none"> <li>• Concept of XBRL Costing Taxonomy</li> <li>• Taxonomy and Tagging Concept</li> <li>• Process of preparation of Instant Documents</li> </ul>	<b>6 hours</b>
<p><b>11. ERP</b></p> <ul style="list-style-type: none"> <li>• Concept of ERP</li> <li>• Application</li> </ul>	<b>2 hours</b>
<p><b>12. Digital signature and verification of electronic record</b></p>	<b>2 hours</b>