

**STUDY EVALUATION SCHEME FOR
ONE YEAR (TWO SEMESTER) POST GRADUATE DIPLOMA COURSE IN
ACCOUNTANCY (WITH COMPUTERISED ACCOUNTS & TAXATION)**

I Semester

Curriculum						SUBJECT	SCHEME OF EXAMINATION								
Periods Per Week							THEORY				PRACTICAL				
Lecture	Tutorial	Project	Lab	Work Shop	Total		EXAMINATION		Sess. Marks	Total Marks	EXAMINATION		Sessional Marks	Total Marks	Grand Total
						Dur (Hr.)	Marks			Dur	Marks				
10	2	-	-	-	12	1.1 Practice and Procedures of Business and Company Account	2:30	50	20	70	-	-	-	-	70
6	2	-	-	-	8	1.2 Cost Accountancy and Financial Management	2.30	50	20	70	-	-	-	-	70
6	2	-	-	-	8	1.3 Elements of Capital Market	2.30	50	20	70	-	-	-	-	70
6	2	-	-	-	8	1.4 Elements of Banking and Auditing	2.30	50	20	70	-	-	-	-	70
4	-	-	8	-	12	1.5 Computer Fundamentals and Application	2.30	50	20	70	3	60	30	90	160
32	8	-	8	-	48	TOTAL	-	250	100	350	-	60	30	90	440
Games/NCC/Social & cultural activity /Community development + discipline (15+10)														25	
Total														465	

Corrected and Approved By B.T.E. on Dated 04-05-2017

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						Dur (Hr.)	Marks			Dur	Marks				
10	2	-	-	-	12	2:30	50	20	70	-	-	-	-	70	
4	2	-	-	-	6	-	-	-	-	-	50	25	75	75	
4	-	-	18	-	22	-	-	-	-	3	60	30	90	90	
4	-	-	-	-	4	2:30	50	-	-	-	-	-	-	-	
-	4	-	-	-	4	-	-	-	-	-	50	25	75	75	
22	8	-	18	-	48	TOTAL									310
Games/NCC/Social & cultural activity /Community development + discipline (15+10)														25	
Total														335	
100% Carry Over of I Semester														465	
Grand Total														800	

NOTE:

1. Each session will be of 16 weeks
2. Effective teaching will be at least 14 weeks
3. Remaining periods will be utilized for revision etc.

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4. Each period will be of 50 minutes duration.
5. SI systems of units shall be used in each subject.
6. Student centred activities will comprise of various co-curricular activities like Seminar, extension lectures, field visits, NCC, NSS, Hobby clubs, Games and cultural activities.
7. Field visits and extension lectures shall be organized and managed well in advance at the institute level as per need.
8. 4 weeks structured & supervised, branch specific, task oriented industrial/field exposure to be organised during summer vacation. Students shall submit a report .There shall be 75 marks for this exposure .These marks shall be awarded by the practical examiner at the end of year (Examination marks: 50, Sess. marks: 25).
9. (*) It is compulsory to appear and to pass in examination, but awarded marks will not be Included for division and percentage of obtained marks.

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Main Features of The Curriculum

Title of The Course	:-	Post Graduate Diploma in Accountancy (with computerized accounts & taxation)
Duration of The Course	:-	One Years (Two Semester).
Pattern of The Course	:-	Semester System.
Intake of The Course	:-	60
Type of The Course	:-	Full Time Institutional.
Entry Qualification	:-	Graduate in any Discipline
Mode of Admission	:-	On the basis of merit of Joint Entrance Examination.

LIST OF EXPERTS

List of experts who contributed in the revision of the curriculum for The One Year Post Graduate Diploma in Accountancy (with computerized accounts and taxation) on dated 03.12.14 at I.R.D.T.U.P., Kanpur

1. Shri Vivak Singh Sachan Assistant Professor
C.S.J.M University., Kanpur
2. Dr. P.K.Awasthi Sr. Lecturer/Principal
Government Leather Institute, Kanpur
3. Dr. Toolika Saxena Assistant Professor
Step H.B.T.I., Kanpur
4. Shri Yogesh Kumar Assistant Director
R.V.T.I., Jaipur
5. Shri S.K.Singh Lecturer
A.I.T.H., Kanpur
6. Dr. Wajid Ali Janta Polytechnic, Jahangirabad
7. Shri Rakesh Kumar Lecturer,
A.I.T.H., Kanpur
8. Talat Nasreen Lecturer,
Ram Devi Ram Dayal Poly., Kanpur
9. Dr. Mohd. Shamim Ansari Lecturer, G.G.P., Gorakhpur
10. Shri Pankaj Yadav Professor
I.R.D.T, U.P.,
Kanpur

LIST OF EXPERTS(Semester System)

List of experts who contributed in the design and development of the curriculum in semester system for The One Year (Two Semester) Post Graduate Diploma in Accountancy (with computerized accounts and taxation)on dated 25.03.2015 at I.R.D. T. U.P., Kanpur

1. Dr. P.K.Awasthi Sr. Lecturer/Principal
Government Leather Institute, Kanpur
2. Dr. Toolika Saxena Assistant Professor
Step H.B.T.I., Kanpur
3. Shri Rakesh Kumar Lecturer,
A.I.T.H., Kanpur
4. Shri S.K.Singh Lecturer
A.I.T.H., Kanpur
5. Shri Raghvendra Singh Lecturer Govt. Poly. Orai
6. Dr. Mohd. Shamim Ansari Lecturer, G.G.P., Gorakhpur
7. Km. Kalpana Devi Assistant Prof., I.R.D.T., Kanpur

LIST OF EXPERTS

List of experts who contributed in the design and development of the curriculum in semester system for The One Year (Two Semester) Post Graduate Diploma in Accountncy (with computerized accounts and taxation)on dated 22.08.2016 at I.R.D. T. U.P., Kanpur

1. Dr. P.K.Awasthi Sr. Lecturer/Principal
Government Leather Institute, Kanpur
2. Dr. Toolika Saxena Assistant Professor
Step H.B.T.I., Kanpur
3. Dr. Wazid Ali Lecturer,
Janta Polytechnic, Jahangirabad
4. Shri S.K.Singh Lecturer
A.I.T.H., Kanpur
5. Dr. Mohd. Shamim Ansari Lecturer, G.G.P., Gorakhpur
6. Shri Gaurav Kishore Lecturer(IT),I.R.D.T.,U.P.Kanpur
7. Km. Kalpana Devi Assistant Prof., I.R.D.T., Kanpur

NEED ANALYSIS

It was considered essential to develop the curriculum of Post Graduate Diploma Course in Accountancy (with Computerised Accounts and Taxation) to accommodate new areas of technology as well as application of computer in the field of Accounts and Taxation. so as to make it more relevant to the need of the world of work.

A number of professionals representing various field organisations, higher technological institutions and Polytechnics of the state were involved to update the curriculum of One Year Post Graduate Diploma Course in Accountancy (with Computerised Accounts and Taxation)

Experts from the field and higher educational institutions emphasised the need of making the curriculum more technology oriented and practice based on various softwares as well.

Experts from the field were of the view that the curriculum should be broad based in nature so as to provide larger base of employment flexibility in functioning. This course is already being offered by the "Institute of Computer Accountant of India", "National Institute of Finance and Accounts" and " Indian Institute of Chartered Accountants" and many other private institutions.

The emphasis was to make the students more skill oriented to face the challenges of practical life. Keeping in view the above requirements , course objectives were decided and for the achievement of these objectives, the subject areas with necessary knowledge and skill components were analysed and incorporated in the syllabus.

PROFILE DEVELOPMENT:

The job of development of curriculum of One Year Post Graduate Diploma in Accountancy (With Computerized Accounts and Taxtion) was undertaken by the Institute of Research Development and Training U.P., Kanpur to make it more job-oriented and need-based. Changes and developments on account of technological upgradation in machine and material have been taken into consideration in the development of curriculum. The input qualification for the course is Graduate in any discipline with Joint Entrance Examination.

Following steps were taken in the revision of curriculum :

1. An instrument for getting information about job potential/job opportunities manpower assessment both present and projected was designed and sent to various Accounts offices/Chartered Accountants/Personnels/ Teaching
2. The feed back previously received was not satisfactory so it was collected through mutual interaction with entrepreneurs, experts of the field and business organisations.
3. The feed back was analysed in a workshop and course outline was formulated.
4. The detailed course contents were developed in a workshop by mutual interaction among experts of the field and industry.
5. Effort has been made to increase placement potential by introducing new subject areas in the curriculum.

The following logical sequence has been adopted in the revision of curriculum.

- Listing job potential and activities done in various jobs.
- Analysing activities into knowledge and skill.
- Determining the course objectives.
- Deriving subjects of study from course objectives.
- Horizontal and vertical organisation of curriculum.
- Detailing of course content for each subject.

- Formulation of study and evaluation scheme.
- Determination of resource input in terms of human resource (Staff requirement), physical resources (space, equipment) and information resources (Books, Magazines Video films, slides etc.)

It is hoped that this curriculum if implemented in right spirit in polytechnics will produce competent and right type of middle level man power for Accountancy and related field.

I. JOB POTENTIAL/JOB OPPORTUNITIES:

The following are the job opportunities available for diploma holders of One Year Post Graduate Diploma Course in Accountancy (with Computerised Accounts and Taxation)

1. Govt. Sector / Semi Govt. Sector

- 1.1 Accountant
- 1.2 Assistant Accountant
- 1.3 Account Clerk
- 1.4 Account Assistant
- 1.5 Account Officer
- 1.6 Asstistant Account Officer

2. Private Sector

Malls, Hospitals, Nursing Homes, Schools, Colleges, Different Industries, Service Sectors, Insurance Companies, Banks, Finance Companies, Chartered Accountant's offices.

Post

- 2.1 Senior Accounts Manager
- 2.2 Junior Accounts Manager
- 2.3 Assistant Accounts Manager
- 2.4 Manager Finance
- 2.5 Accountants
- 2.6 Account Assistants
- 2.7 Account Clerk

II COURSE OBJECTIVES:

1. At the end of the course the students should be able to
 - 1.1 Attain adequate proficiency in Bussiness Accountancy.
 - 1.2 Acquire working knowledge of office/commercial practices such as noting and drafting, accounting, maintenance of office records and handling of business correspondence.
 - 1.3 Handle and maintain office equipment and Computer.
 - 1.4 communicate effectively in English on matters connected with Accounts and Taxation work.
 - 1.5 have an overview of Accountancy services.
 - 1.6 acquire fundamentals of Taxation Procedures.
 - 1.7 acquire knowledge of Cost accountancy and Financial Management.
 - 1.8 use of computer and knowledge of Tally to prepare records on computers.

1.1 PRACTICE AND PROCEDURE OF BUSINESS & COMPANY ACCOUNT

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10 2 -

Objectives :

To Gain working knowledge of the Practice and Procedure of business and company account in their application to different practical situations.

Sr.No	Topic	Lecture	Tutorial
1	Business Accounts	70	14
2	Company Accounts	70	14
	TOTAL	140	28

Detailed contents

A. BUSINESS ACCOUNTS :

1. INTRODUCTION TO ACCOUNTING SYSTEM :

Meaning and definition of accounting, objectives of accounting , concept of book keeping, Branches of accounting, Accrual basics and cash basic of accounting, Accounting principles, Accounting concept and conventions.

2. ACCOUNTING EQUATION AND DOUNLE ENTRY SYSTEM :

Concept of accounting equation, concept of transaction analysis, classification of account (real, personal and nominal), meaning and definition of single and double entry system, advantages and limitation of double entry system, concept of

accounting terminologies, types of business transactions (cash, credit, barter and paper transactions).

3. CONCEPT OF JOURNAL SUBSIDIARY BOOKS :

Meaning of journal, format of journal, rules and debit and credit, rules of journalizing with numerical, concept and format of cash book, petty cash book, other subsidiary books like purchase book, sales book, purchase return book, sales return book, B/R book, B/P book.

4. CONCEPT OF ACCOUNTING MECHANISM :

Meaning and definition of ledger, Need and importance of ledger, Rules of posting with numerical, Meaning of trail balance, Objectives and methods of preparing trail balance, concept of suspense account, Disclosed and undisclosed error in trail balance, Rectification of errors in trial balance.

5. CONCEPT OF FINAL ACCOUNT :

Meaning of final accounts, Meaning and format of manufacturing, Trading, Profit and loss accounts and balance sheet, Numerical practice of without adjustments, Final A/c, Numerical practice of with adjustments final account .

6. BANK RECONCILIATION STATEMENT AND DEPRECIATION :

Bank Reconciliation Statement :

Meaning, Need, Preparation of BRs when cash or pass book balance is given.

Depreciation :

Meaning, need, causes, objectives, methods of charging depreciation by straight line and diminishing balance method

B. COMPANY ACCOUNTS :

1. ACCOUNTING STANDARDS:

Introduction, meaning, significances, need, scope and compliance of accounting standards, Accounting standards in India, Accounting standard board, Procedure of issuing accounting standards, Indian and International Accounting standards.

2. COMPANAY FINAL ACCOUNTS :

Introduction, Preparation and presentation of company final accounts, Forms and contents of company balance sheet, Profit and loss a/c and Profit and loss appropriation account, Numerical practice of preparing company final accounts.

3. COMPANY LIQUIDATION ACCOUNTS :

Meaning of liquidation, Methods of winding up of companies, Statement of affairs, Dificiency/surplus account, Liquidators final statement of account.

4. VALUATION OF GOODWILL AND SHARES :

Valuation of goodwill, Methods of valuing goodwill, Meaning and features of goodwill.

Meaning of valuation of share, Need for valuation of share, Methods of valuing share.

5. COMPANY ACCOUNTINF FOR SHARES :

Meaning of share and types of shares, Issue of share at par, Issue of share at premium, Issue of share at

discount, Calls in arrear, Calls in advance, Forfeiture of share and their re-issue, Bonus issue and share.

6. COMPANY ACCOUNTING FOR DEBENTURES :

Meaning of debenture, Types of debentures, Issue of debenture at premium, Issue of debenture at Par, Issue of debenture at discount, Calls in arrear and advance on debentures, Redemption of debentures, Interest on debentures, Loss on issue of debentures.

7. COMPUTERISED ACCOUNTING SYSTEM :

Accounting information system, Designing of accounting reports, Advantages of computerized accounting system, Meaning of computerized accountance system, Application of computers in accounting in pay roll processing, Transaction recording, Ledger, Trail Balance, Financial statement, Comparision of manual and computerized accounting system.

1.2 COST ACCOUNTING AND FINANCIAL MANAGEMENT

L T P
6 2 -

Objectives:

To understand the basis concepts and process used to determine product costs.

To be able to interpret cost accounting statements.

To be able to analyses and evaluate information for cost ascertainment, planning, control and decision making.

Sr.No	Topic	Lecture	Tutorial
1	Introduction to cost Accounting	8	3
2	Material And Material Control	8	3
3	Labour and Labour Control	8	3
4	Direct Expenses, Indirect Expenses and overheads	8	3
5	Unit costing	4	2
6	Contract and Job Costing	8	2
7	Process Costing	8	2
8	Introduction to marginal Costing and break ever Analysis:.	8	3
9	Introduction to standard costing and variance Analysis	8	2
10	Ratio Analysis	8	2
11	Cash Flow and fund flow	8	3
	TOTAL	84	28

Detailed Contents:

1. Introduction to cost Accounting:

Objectives and scope of cost accounting, cost centre and cost units, cost classification for stock valuation, coding system, elements of cost, cost behavior pattern, separating components of Semi-variable cost, variable cost and fixed cost Installation of a costing systems, Relationship of

cost Accounting with financial accounting and Management accounting and financial management.

2. Material And Material Control:

(A) Material Cost:

Procurement procedures, Store procedure and documentations in respect of receipts and issue of stock, stock verification.

(B) Inventory Control:

Objectives, forms, functions of inventories
Techniques of fixing of Minimum, Maximum and reorder levels, economic order quantity, ABC classification, stocktaking and perpetual inventory.

(C) Consumption ;

Identification with products of cost centers, basis for consumption entries in financial accounts, monitoring consumption.

(D) Inventory Accounting :-

Process of Inventory accounting

3. Labour and Labour Control:

(i) Attendance and payroll procedures, overview of statutory requirement, overtime, idle time, and incentives, Labour turnover

(iii) Utilisation of labour, direct and Indirect labour charging of labour cost, identifying labour hour

(iv) Efficiency rating procedures.

(v) Remuneration systems and incentive schemes,

(vii) Labour productivity, time recording

4. Direct Expenses, Indirect Expenses and Overheads:

Sub- Contracting - control on material movement, identification with the main product or Service.

(i) Functional Analysis :
Factory, administration, Selling, distribution, research and development.

(ii) Behavioral Analysis :
Fixed, variable, semi variable and step cost.

Overheads:

(i) Factory overhead, administrative overheads, and selling and distribution overheads, Control of overhead, overhead cost and management problem

5. Unit costing :-

Meaning of unit costing , methods of unit costing, preparation of cost sheet and production A/c.

6. Contract and Job Costing:

Introduce to contract accounts, accounting for material, accounting for plant used in a contract, contract work certified, work uncertified.

7. Process Costing :

Introduction of process costing, process loss, abnormal gains and losses, equivalent units, inter, process profit, Joint products and by products.

8. Introduction to marginal Costing and break even Point Analysis:.

Marginal Costing Introduction, meaning, comparison with absorption costing, contribution, break, even-analysis and profit volume, ratio, Margin of safety

9. Introduction to standard costing and variance Analysis.

Meaning and definition of standard costing, various type of standards, setting of standards, basic concepts of material and labour standards and various Analysis. Standard costing and Budgetary control

10. Ratio Analysis:

Meaning of Ratio, Classification of Ratio, Ratio Analysis for performance evaluation and financial health, application of ratio analysis in decision making, Advantages and Disadvantages

11. Cash Flow and fund flow.:

Introduction to cash flow and fund flow, classification of cash flows, cash flow statement preparation and usefulness, fund flow statement preparation and usefulness. Sources and uses of fund, distinction between fund flow and cash flow statement

1.3 ELEMENTS OF CAPTIAL MARKET

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6 2 -

Level of Knowledge: working Knowledge:

Objectives:

Sr.No	Topic	Lecture	Tutorial
1	Topic 1	10	5
2	Topic 2	8	3
3	Topic 3	8	3
4	Topic 4	10	5
5	Topic 5	8	2
6	Topic 6	8	2
7	Topic 7	8	2
8	Topic 8	8	2
9	Topic 9	8	2
10	Topic 10	8	2
	TOTAL	84	28

Detailed Contents:

1. INTRODUCTION TO FINANCIAL SYSTEM AND MARKETS :

Meaning, Functions, Components of Financial System, Financial Institutions, Organised and Unorganised Sector, Types of Financial Market, Captical Market - Meaning, Objectives, Functions, Distinction between Captical Market and Money Market, Fee Based Advisory Services- Merchant Banking, Credit Rating, Stock Broking.

2. CAPTICAL MARKET (PRIMARY MARKET) :

Introduction, Meaning, Importance, Components of Captical Market, Captical Market Instruements, Kinds of Ownership Securities, Equity shares, Preference

shares, Differred Shares, No Par Stock/Shares, Shares with differential Rights, Sweat Equity, Debentures, Types of debentures, Marketing of securities.

3. **CAPITAL MARKET (PRIMARY MARKET INTERMEDIARIES) :**

Introduction, Underwriters, Forms of underwriters, Role of under writers, SEBI's Guidelines on Underwriting, Underwriting of Agencies in India, Bankers to an issue, Broker to an Issue, Portfolio Managers.

4. **CAPITAL MARKET (STOCK EXCHANGES) :**

Introduction, Meaning, Characteristics, Functions of Stock Exchange, Listing of Securities, Procedure for Dealing at Stock Exchange, Functionaries of Stock Exchanges - Jpbbers, Brokers, Duty to Investors, General obligation and Responsibilities, Suspensions or Cancellation, Model Agreement, Bull, Bear, Stag, Lam Duck, Factors Influencing Prices on Stock Exchanges, SEBI's Role in stock exchange, Major Stock Exchanges in India, Methodology for calculating stock market index.

5. **CAPTICAL MARKET (DEPOSITORY SYSTEM AND DEMATERIALISATION):**

Meaning, Constitutents of depository system, Depository, NSDL, CDSL, Dematerialisation of shares, Rematerialisation of shares, Electronic settelement of trade, Freezing of DEMAT A/c, Advantages of depository system, The depositiories ACT 1996, Certificate of commencement of business by depositories.

6. **CONTROL OF CAPITAL ISSUE : SEBI :**

Introduction, SEBI ACT, Purpose of the SEBI ACT, The Management of the Board, Powers and Functions of SEBI, Penalty and Adjudication, SEBI guidelines for issue of securities, Eligibility norms for companies issuing securities, limitations of SEBI.

7. **RESERVE BANK OF INDIA AND COMMERCIAL BANKS :**

Introduction, Constitution, Organisation and Management, Function of RBI, Monetary Policy/Credit creation and control, Introduction, Meaning, Definition and functions of commercial banks, Management of commercial banks, Management of nationalized banks, Scheduled bank, Non-scheduled banks, Indian Bank, Private sector banks, New phases in private sector banking, Foreign bank, Sources and employment of funds, Investment policy of commercial banks.

8. **INSURANCE SECTOR :**

Introduction, Definitions of insurance, Principles of insurance, Kinds of insurance, Difference between insurance and assurance, Rationale for opening up of insurance sector to private sector, Life insurance, General insurance, IDRA.

9. **INVESTMENT TRUST AND MUTUAL FUNDS :**

Meaning and introduction of investment trust, Types of investment trust, Future of investment trust in India, Meaning, Concept of mutual funds, Types of mutual fund, Advantages of mutual funds, Problems of mutual fund in India.

10. **FOREIGN CAPITAL AND INVESTMENT :**

Need for foreign capital, Source of foreign capital, Forms of foreign capital, Foreign Direct Investment,

Euro issues, NIR investments in India, Modes of NIR investments, NRI deposits.

1.4 ELEMENTS OF BANKING AND AUDITING

L T P
6 2 -

Objectives :

To develop an understanding of the Regulation of registered companies and various provisions of the Indian company Law. (ii) To provide conceptual understanding of Banking procedures.

Sr.No	Topic	Lecture	Tutorial
1	Banking System & Concept	5	2
2	Bank and Banking System	5	2
3	Accounts operated by the Banker	5	2
4	Negotiable Instruments	6	2
5	Advance Banking	6	2
6	Auditing Concepts Engagement Documentation and need for Audit	6	2
7	Auditing Evidence	6	2
8	Internal Control With Computerised Environment	9	3
9	Audit Sampling and analytical Review Procedures	6	2
10	Audit of Payment and Receipts, Purchase Sales, Assets and Liabilities	9	3
11	Company Audit	6	2
12	Audit Report	6	2
13	Audit of Special Companies	9	2
	TOTAL	84	28

Detailed Contents:

1. Banking System & Concept:

Structure and Development of Banking system in India, structure and Development of Banking Law in

India, Reserve Bank of India, function of RBI,
Problems of Indian Banking system

2. Bank and Banking System:

Meaning, definition, and functions of Bank, Type of Bank- commercial Banks, Industrial bank, Agricultural bank, Foreign exchange bank Central Bank, Co-operative bank, IDBI, Export

3. Accounts operated by the Banker:

Opening and operations of Different Bank Accounts, DEMAT Account opening and operation process.

4. Negotiable Instruments :

Definition of Cheque, Type of cheques, characteristics of cheque, DD. PO, LC and Bank Guarantee. Negotiable Instruments - Bill of exchange, Promising Note

5. Advance Banking/ e-Banking:

1. E- Banking, Mobile Banking, Plastic money usage (Debit and Credit cards) preparation of loan project, I-banking.

2. Working Capital Financing

6. Auditing Concepts Engagement Documentation and need for Audit

7. Auditing Evidence:

Audit procedures for obtaining evidence, Sources of evidence, Reliability of Audit evidences, method of obtaining audit evidence, physical verification, documentation, Direct confirmation, Re -Computation,

Analytical Review Techniques, Representation by management.

8. Internal Control With Computerised Environment:

Elements of Internal Control Review documentation, Evaluation of internal control System Internal control Questionnaire, Internal Control check List, Tests of control, application of concept of materiality and audit risk, Concept of Internal Audit, Internal Control and Computerised environment Approaches to Auditing in Computerised environment.

9. Audit Sampling and analytical Review Procedures:

Types of Sampling, Test checking, techniques of test checks, Analytical review procedures.

10. Audit of Payment and Receipts, Purchase Sales, Assets and Liabilities:

11. Company Audit:

Audit of Shares, Qualification and disqualification of AUDTOrs, Appointment of Auditors, Removal of Auditors, Legal position of Auditors, Powers of and duties of auditors, Branch Audit, Joint Audit , Special Audit, Reporting Requirement under the companies Act, 1956. Power of central government to direct special audit

12. Audit Report:

Qualifications, Disclaimer, Adverse opinion, Disclosures, Reports and Certificates.

13. Audit of Special Companies :

Audit of Educational Institutions , Hotels, Clubs Hospitals Government Companies

1.5 COMPUTER FUNDAMENTALS AND APPLICATION

(Common with One Year Post Graduate Diploma In Retail Management & Marketing and Sales Management)

L T P
4 - 8

RATIONALE

Information technology has great influence on all aspects of our life. All our work places and the living environment are being computerized. In order to prepare certificate holders to work in these environments, it is essential that they are exposed to various aspects of information technology such as understanding the concept of information technology and its scope; operating a computer; use of various tools of MS Office; Desk Top Publishing and Using Internet, etc. from the broad competency profile of diploma holders. This exposure will enable the students to enter the world with confidence, live in these environments in a harmonious way and contribute to the productivity.

NOTE :

- Teaching of theory should be dovetailed with practical work, There will be a theory examination also.
- The following topics may be taught in the laboratory along with the practical exercises

DETAILED CONTENTS

1. Information Technology - Its concept and scope
2. Elements of computer system, computer hardware and software data- numeric data, alpha numeric data; program, processing.
3. Computer organization, block diagram of computer, CPU, memory.
4. Input Devices; Keyboard, Mouse, etc. Output Device : VDU and Printer, Scanner, Plotter.
5. Secondary storage; Magnetic disk - tracks and sectors, optical disk (CD and DVD memory), primary and secondary memory: RAM, ROM, PROM, etc., Capacity; device controllers, serial port, parallel port, system bus.
6. Service like file opening and closing; memory management; device management and input- output (I/O) management with respect of windows.

7. Installation concept and precautions to be observed while installing the system and software.
8. Introduction about operating system such as MS DOS and Windows.
8. Special features, various applications of MS Word and MS-Excel.
10. About the internet - Server types, connectivity (TCP/IP, Shell); Application of internet like e-mail and browsing.
11. Various Browsers like WWW(World Wide Web); Hyperlinks; HTTP (Hyper Text Transfer Protocol); FTP (File Transfer Protocol).
12. E-Commerce : Overview of e-commerce, Security issues in e-commerce.
13. Mail and Message System : e-mail, document and picture transmission, Voice mail, Teleconferencing, Trouble shooting in e-mail.

LIST OF PRACTICALS

1. Given a PC, name, its various components and list their functions.
2. Identification of various parts of a computer and peripherals.
3. Practice in installing a computer system by giving connection and loading the system software and application software.
4. Installation of DOS and simple exercises on TYPE, REN, DEL, CD, MD, COPY, TREE, BACKUP commands.
5. Exercises on entering text and data (Typing Practice).
6. Installation of Windows 98, 2000, etc.
- I. Features of windows as an operating system :

 Start; Shutdown and restore; Creating and opening on the icons; Opening, Closing and sizing the windows; Using elementary job commands like- creating, saving, modifying, renaming, finding and deleting a file; Creating and operating on a folder; Changing setting like, date, time, color (background and fore ground); Using short cuts; Using on-line up
- A. MS Word :

 File Management : opening, Creating and saving a document,

Locating files, Copying contents in some different file(s),
Protecting files, Giving password protection for a file.

Page Setup : Setting margins, Tabs setting, ruler, Identing.

Editing a Document : Entering text, Cut, Copy, Paste using
tool-bars.

Formatting a Document : Using different fonts, changing font
size and colour, Chanding the appearance through
bold/italic/underlined, Highlighting a text changing case,
using subscript and superscript, Using different underline
methods.

Aligning of text in a document, justification of document,
Inserting bullets and numbering.

Formatting paragraph, Inserting page breaks and column
breaks.

Using of headers, Footers : Inserting footnote, End note,
USE of comments.

Inserting date and time, Special symboles, Importing graphic
images, Drawing tools.

Tables and Borders : Creating a table, Formatting cells, Use
of different borders styles, Shading in tables, Merging of
cells, Partition of cells, Inserting and deleting a row in a
table.

Print preview, Zoom, Page set up, Printing option.

Using Find and replace option.

Using tools like -Spell Check, Help, Use of macros, Mail
merge, Thesaurus word content and statistics, Printing
envelops and lables.

Using shapes and drawing toolbar.

Working with more than one window in MS Word.

How to change the version of the document from one window OS
to another.

Conversion between different text editors, Software and MS
Word.

B. MS Excel :

Starting Excel, Ope worksheet, Enter, Edit, Data, Formulas
to calculate values, Format data, Creat chart, Printing
chart, Save worksheet, Switching from another spread sheet.

Menu Commands : Create, Format charts, Organise, Manage

data, Solving problem by analyzing data, Exchange with other application. Programming with MS-Excel, Getting information while working.

Work Book : Managing workbooks (Creating, Open, Close, Save), Working in work books, Selecting the cells, Choosing commands, Data entry techniques, Formula creating and links, Controlling calculation, Working with arrays.

Editing a worksheet, Copying, Moving cells, Pasting, Inserting, Deletion cells, Rows, Columns, Find and Replace text, Numbers of cells, Formatting worksheet.

Creating A Chart : Working with chart types, Changing data in chart, Formatting a chart, Use chart to analyze data.

Using a list to organize data, Sorting and Filtering data in list.

Retrieve data with MS - Query : Create a pivot table, Customising a pivot table, Statistical analysis of data.

How to change view of worksheet, Outlining a worksheet, customise workspace, using templates to create default workbooks, Protecting work book.

Exchanging data with other application : Linking and embedding, Embedding objects, Linking to other applications, Import, Export document.

C. Internet and Its Application :

Log in to internet. Navigation for seeking information on internet. Down loading information from internet. Sending and receiving e-mail - Creating a message, Creating an address book, Attaching a file with e-mail message, Receiving a message, Deleting a message. E-mail- Creating e-mail account with different user mails, How to operate voice mail.

II SEMESTER

2.1 PRACTICE AND PROCEDURE OF TAX ACCOUNTS

L T P
10 2 -

Objectives:

To impart knowledge of the Basic principles underlying the substantive provisions of Income tax laws to the students.

To equip students with application of principles and provisions of Income tax Laws in computation of Income and taxation of a person under various heads of Income and their assessment procedure.

Sr.No	Topic	Lecture	Tutorial
1	Topic 1	14	3
2	Topic 2	14	3
3	Topic 3	14	3
4	Topic 4	14	3
5	Topic 5	14	3
6	Topic 6	14	3
7	Topic 7	14	3
8	Topic 8	14	3
9	Topic 9	14	2
10	Topic 10	10	1
11	Topic 11	4	1
	TOTAL	140	28

Detailed contents

1. **BASIC CONCEPTS, TAX PLANNING AND MANAGEMENT OF INCOME TAX :**

Meaning of income tax, components of income tax law, concepts agricultural income, assessee, deemed assessee, assessee in default, person, assessment year, previous year, income, gross total income, total income, latest rate of income tax, tax planning tax evasion, tax avoidance, different between tax evasion and tax avoidance.

2. **RESIDENTIAL STATUS AND TAX LIABILITY :**

Residential status, Residential status of an individual, Hindu undivided family, Firm or association of persons, Companies, Scope of total income on the basis of residence or incidence of tax.

3. **INCOME EXEMPT FROM TAX :**

Meaning of exempted income, Income exempt for all assessee, For employees, For institutions and firms.

4. **COMPUTATION OF INCOME UNDER THE HEAD OF SALARY :**

Basic of charge, Meaning of salary, Rule of salary, Definition of salary, Tax treatment, Allowances, Perquisites, Provident fund, Types of provident funds.

5. **INCOME FROM HOUSE PROPERTY :**

Basic of charge, Rules for charging income under house property, Computation of income from house property, For let out house property, Determination of gross annual value, Annual value, Income from house property for self occupied house property, Deductions.

6. **COMPUTATION OF PROFITS AND GAINS OF BUSINESS OR PROFESSION :**

Basic of charge, Rules of chargeability, Computation of taxable, Profit of business or profession, Admissible deductions, Expenses, Expressly Disallowed.

7. **DEDUCTIONS FROM GROSS TOTAL INCOME AND ASSESSMENT OF INDIVIDUALS :**

Deduction from gross total income under sec 80 C to 80 V, Assessment of individuals, Computation of total income, Computation of tax.

8. **FILLING OF RETURNS AND E-FILLING AND TDS/TCS :**

Filling of returns, PAN, Compulsorily used of PAN, Latest formate of returns, Manual returns, E-filling of returns, Types of returns, TDS, Collection of Tax at source.

9. **VALUE AIDED TAX :**

Meaning, Background and justification of VAT, Benefits of VAT, Need for introducing VAT, Merits and demerits of VAT, Input Tax Credit, Variants of VAT, Different modes/methods of computations of VAT, VAT administrative procedures adopted by states.

10. **SERVICE TAX :**

General provisions relating to service tax, Concept and general principles of service tax, Service provider and service receiver, Value of taxable service, Exemption from service tax, Classification of service, Procedure of service tax, Payment of service tax and filling of returns.

11. Goods and Service Tax (GST)- An Introduction.

2.2 PROJECT WORK IN ACCOUNTANCY

L	T	P
4	2	-

Each student is required to prepare a project using any popular Accounting software packages, like.

Tally (Latest Version)

Wings (Latest Version)

Or Busy (Latest Version)

In following suggested topics -

Advanced inventory

Pay roll Accounting

Tax Accounting (CST, VAT, Service Tax, TDS, TCS)

Point of Sales

Data Maintenance

Manufacturing

Financial Accounting

Job costing

e- Commerce

2.3 COMPUTERISED ACCOUNTANCY AND TAXATION (PRACTICAL)

L T P
4 - 18

Objective

Computer based Advanced financial accounting using latest version software packages like Tally, Wings ,Busy.

1. Accounting in Computerized Environment:

- 1.1 An overview of Computerized Accounting Systems, Features and Significance
- 1.2 Concepts of grouping of Accounts
- 1.3 Codification of Accounts
- 1.4 Maintaining the Hierarchy of Ledgers
- 1.5 Accounting Packages and consideration of their selection
- 1.6 Generating Accounting Papers

2. Start up:

- 2.1 Tally overview
- 2.2 Tally installation
- 2.3 up grading tally
- 2.4 Language set up
- 2.5 Multilingual operation
- 2.6 Staring Tally

3. Basic Financial Accounting :

- 3.1 Accounting Concepts
- 3.2 Company Creation
- 3.3 Chart of Accounts
- 3.4 Account Masters
- 3.5 Voucher Entry
- 3.6 Single Mode Voucher Entry
- 3.7 Account Voucher Printing
- 3.8 Display

- 3.9 Accounts Master Lists
- 3.10 Accounts Voucher Lists
- 3.11 Day book Summaries
- 3.12 Columnar Account voucher Register
- 3.13 Trial Balance
- 3.14 Final Accounts
- 3.15 Reports Printing
- 3.16 Multi Account Reports printing
- 3.17 Moving to new financial year

4. *Advanced financial Accounts:*

- 4.1 Advanced Accounting features
- 4.2 Cost category & cost centre
- 4.3 Voucher types & classes
- 4.4 Bank reconciliation
- 4.5 Budget and scenarios
- 4.6 Foreign Currency
- 4.7 Queries

5. *Data Maintenance :*

- 5.1 Security
- 5.2 Export of Tally Data
- 5.3 Import of tally data
- 5.4 Tally XML
- 5.5 Tally ODBC
- 5.6 Internet Connectivity

6. *Basic inventory :*

- 6.1 Inventory master
- 6.2 Inventory voucher
- 6.3 Invoicing
- 6.4 Inventory Reports
- 6.5 Invoice Register
- 6.6 Inventory reports
- 6.7 Invoice Register
- 6.8 Sales Purchase Analysis
- 6.9 Stock Journal Reports.

7. *Advanced inventory:*

- 7.1 Advanced Inventory Features
- 7.2 Price List
- 7.3 Discount
- 7.4 Excise Duty
- 7.5 Export Invoice
- 7.6 Batch Details
- 7.7 Godown
- 7.8 Delivery Challans
- 7.9 Orders.
- 7.10 Invoice voucher class
- 7.11 Point of sales
- 7.12 Job Costing
- 7.13 Manufacturing

3 *Taxation:*

- 3.3 Tax deducted at source (TDS)
- 3.4 Tax Collected at source (TCS)
- 3.5 Value Aided Tax (VAT)
- 3.6 Central Sales & Excise Duty
- 3.7 Service Tax

2.4 ENVIRONMENTAL EDUCATION & DISASTER MANAGEMENT

L T P
4 - -

RATIONALE:

A diploma student must have the knowledge of different types of pollution caused due to industrialisation and construction activities, so as he may help in balancing of eco-system and control pollution by providing controlling measures. They should be also aware of the environmental laws for effectively controlling the pollution of environment. The topics are to be taught in light of legislation Para-3.

TOPIC WISE DISTRIBUTION OF PERIODS:

SL. NO.	TOPIC	L	T	P
1.	Introduction	6		
2.	Pollution	4		
2.1	Water Pollution	8		
2.2	Air Pollution	8		
2.3	Noise Pollution	4		
2.4	Radio Active Pollution	6		
2.5	Solid Waste Management	6		
3.	Legislations	4		
4.	Environmental Impact Assessment	4		
5.	Disaster Management	6		
TOTAL		56	-	-

DETAILED CONTENTS

1. INTRODUCTION :

- Basics of ecology, Ecosystem, Biodiversity Human activities and its effect on ecology and eco system, different development i.e. irrigation, urbanization, road development and other engineering activities and their effects on ecology and eco system, Mining and deforestation and their effects.
- Lowering of water level , Urbanization.

- Biodegradation and Biodegradability, composting, bio remediation, Microbes .Use of biopesticides and biofungicides.
- Global warning concerns, Ozone layer depletion, Green house effect, Acid rain,etc.

2. POLLUTION :

Sources of pollution, natural and man made, their effects on living environments and related legislation.

2.1 WATER POLLUTION :

- Factors contributing water pollution and their effect.
- Domestic waste water and industrial waste water. Heavy metals, microbes and leaching metal.
- Physical, Chemical and Biological Characteristics of waste water.
- Indian Standards for quality of drinking water.
- Indian Standards for quality of treated waste water.
- Treatment methods of effluent (domestic waste water and industrial/ mining waste water), its reuse/safe disposal.

2.2 AIR POLLUTION :

Definition of Air pollution, types of air pollutants i.e. SPM, NOX, SOX, CO, CO₂, NH₃, F, CL, causes and its effects on the environment.

- Monitoring and control of air pollutants, Control measures techniques. Introductory Idea of control equipment in industries i.e.

- A. Settling chambers
- B. Cyclones
- C. Scrubbers (Dry and Wet)
- D. Multi Clones
- E. Electro Static Precipitations
- F. Bog Fillers.

- Ambient air quality measurement and their standards.
- Process and domestic emission control
- Vehicular Pollution and Its control with special emphasis of Euro-I, Euro-II, Euro-III and Euro IV.

2.3 NOISE POLLUTION :

Sources of noise pollution, its effect and control.

2.4 RADISACTIVE POLLUTION :

Sources and its effect on human, animal, plant and material, means to control and preventive measures.

2.5 SOLID WASTE MANAGEMENT :

Municipal solid waste, Biomedical waste, Industrial and Hazardous waste, Plastic waste and its management.

3. LEGISLATION :

Preliminary knowledge of the following Acts and rules made thereunder-

- The Water (Prevention and Control of Pollution) Act - 1974.
- The Air (Prevention and Control of Pollution) Act - 1981.
- The Environmental Protection (Prevention and Control of Pollution) Act -1986. Rules notified under EP Act - 1986 Viz.
 - # The Manufacture, Storage and Import of Hazardous Chemical (Amendment) Rules, 2000
 - # The Hazardous Wastes (Management and Handling) Amendment Rules, 2003.
 - # Bio-Medical Waste (Management and Handling) (Amendment) Rules, 2003.
 - # The Noise Pollution (Regulation and Control) (Amendment) Rules, 2002.

Municipal Solid Wastes (Management and Handling) Rules, 2000.

The Recycled Plastics Manufacture and Usage (Amendment) rules, 2003.

4. ENVIRONMENTAL IMPACT ASSESSMENT (EIA) :

- Basic concepts, objective and methodology of EIA.
- Objectives and requirement of Environmental Management System (ISO-14000) (An Introduction).

5. DISASTER MANAGEMENT :

Definition of disaster - Natural and Manmade, Type of disaster management, How disaster forms, Destructive power, Causes and Hazards, Case study of Tsunami Disaster, National policy- Its objective and main features, National Environment Policy, Need for central intervention, State Disaster Authority- Duties and powers, Case studies of various Disaster in the country, Meaning and benefit of vulnerability reduction, Factor promoting vulnerability reduction and mitigation, Emergency support function plan.

Main feature and function of National Disaster Management Frame Work, Disaster mitigation and prevention, Legal Policy Frame Work, Early warning system, Human Resource Development and Function, Information dissemination and communication.

2.5 FIELD EXPOSURE

L	T	P
-	4	-

1. To send students to various reputed Govt./Semi- Govt./Corporations, Industries and other commercial establishments like Malls, Hospitals, Finance Companies etc.

2. To impart training in various fields of Personnel Deptt., Accounts and General office works in actual practice.

3. The training should be imparted only in those offices where the modern office devices (computers and latest version of various applicable softwares) are being used.

4. 2 periods for field exposure have been provided for organising course oriented, group discussion, mock presentation, uses of audio video system, seminars, one to one debate, etc. 20 Sessional marks allotted for field exposure will be awarded to students based on performance on above exercises.

5. The duration of training will be of atleast 4 weeks time during summer vacations.

STAFF STRUCTURE

ONE YEAR(TWO SEMESTER) P.G.DIPLOMA IN ACCUNTANCY (WITH COPUTERISED ACCOUNTS AND TAXATION)

Intake of the Course 60
Pattern of the Course Semester Pattern

Sl. No.	Name of Post	No.
1.	Principal	1
2.	H. O. D.	1
3.	Lecturer accountancy	3
4.	Computer Operator (Common With P.G.D.C.A.)	1
5.	Instrument Mechanic	1
6.	Steno Typist	1
7.	Accountant/Cashier	1
8.	Store Keeper	1
9.	Class IV	6
10.	Sweeper	1 (Part Time)

Note :

1. The post of Lecturer accountancy (two Posts) are already present in the department.
2. Services of other discipline staff of the Institute may be utilized if possible.
3. Qualifications of Staff : as per service rules.
4. Committe felt that the above posts should be created and filled immediately for proper implementation of curriculum.

SPACE REQUIREMENT

No. M 2

[A] Administrative Block

1.	Prinicipal's room	1	30
2.	Steno room	1	6
3.	Confidential room	1	10
4.	Reception Lounge	1	25
5.	Main Office	1(.25 Sqm./Student)	
6.	Library (common with other disciplines)	1	150
7.	Common room	3	150
	A. Boys Common Room	1	50
	B. Girls Common Room	1	50
	C. Staff Common Room	1	50
8.	Class rooms	2	120
9.	Store (100+0.1xStudent Population)	1	109
10.	Confrence Room	1	75
11.	Head of Department Room	1	15
12.	Lecturer Room	(10 Sqm./Lecturer)	
13.	Confidential Office for Examination work	1	25
14.	Estate Office (Security,Campus,Services)	1	25

[B] Academic Block

Sl.No.	Detail of Space	No.	@ Sq.m	Floor Area Sq.m.
1.	Class Room	1	60	60
2.	Computer lab	1	60	60
3.	Service Shop	1	15	15

[C]. Common Facilities

1.	Dispensary	1	75
2.	Canteen, Cooperative Store,Bank Extension Centre, Postal Services etc.	1	150
3.	Parking space		
	A. Cycle Stand	(1 Sqm./Cycle For 25% Students)	
	B. Scooter Stand	(3 Sqm./Scooter For 25% Students)	
	C. Car Garage	(15 Sqm./ Car)	
	D. Bus Garage	(55 Sqm./ Bus)	
4.	N.C.C. block	1	(2 Sqm/Student)

5. Guest room (with 2 guest rooms and service facility) 1 100

[D]. Residential Facilities

- | | | |
|-----------------------------|---|----------------------------------------------------------------------|
| 1. Hostel for students | 1 | for 50% boys & 100% girls students to be provided in seperate block) |
| 2. Staff quarters | | |
| Principal | 1 | Type IV |
| HOD/Warden | 2 | Type IV |
| Sr. Lect./Lect. | 2 | Type IV |
| Technical/Ministerial staff | 4 | Type II |
| Class IV | 6 | Type I |
| 3. Play ground (common) | 1 | 1500-2500 Sqm depending upon availability of land |

Priority to be given in following order

(1)

- a. Administrative Building
- b. Labs
- c. Workshop
- d. Over head Tank
- e. Boundary Wall
- f. Principal Residence
- g. Fourth Class Quarters (2/3)

(2)

- a. Hostel
- b. Students Aminities

(3)

- Residences of employee

LIST OF EQUIPMENT

1. Only those of the equipment given below which are essentially required for performing the practicals mentioned in the curriculum and are not available in the institute are to be procured by the institutions.
2. "Machine/Equipments/Instruments of old BTE list which are not included below are to be retained in the Lab/Shop for Demonstration purpose but not to be demanded fresh for purchase."
3. A separate computer application lab should be established for Accountancy department.

A COMPUTER ACCESSORIES

1. Computers	20	8,00,000.00
2. Printers (Laser-1, Dot Matrix-1 Ink Jet-1)	3	80,000.00
3. Computer Furniture	LS	3,00,000.00
4. Miscellaneous items	LS	1,00,000.00
5. Software (Tally, Busy, Wings)	LS	1,50,000.00
6. Air Conditioner	4	1,30,000.00

LEARNING RESOURCE MATERIAL:

(Not to be procured, if available for other courses)

1.	Overhead Projector with screen	1	--	20000
2.	35 m.m. Slide cum Film Projector	1	--	50000
3.	Audio Cassette Recorder	1	--	15000
4.	V.C.R. with Monitor & Accessories	1	--	35000
5.	Photography Camera for Production of slide and film strips, 35 mm still camera dark room equipment.	1		100000
6.	Mathematical Typewriter	1	--	7000
7.	Cutting, Binding & Stitching equipment.	1	--	30000

* Fresh purchase of these equipments is not recommended. However if these equipments have already been purchased they will be retained and used for demonstration purpose. Facility of demonstration may be extended to other institutions also.

INSTITUTE OF RESEARCH, DEVELOPMENT AND TRAINING U.P. KANPUR -208002

SUBJECT: Questionnaire for ascertaining the job potential and activities of **One year P.G. diploma holder in Accountancy (with computerized accounts and taxation)**

PURPOSE: To design and develop One Year Post Graduate diploma curriculum in Accountancy (with computerized accounts and taxation)

NOTE: 1. Please answer the questions to the points given in the questionnaire.
2. Any other point or suggestion not covered in this questionnaire may be written on a separate paper and enclosed with the questionnaire.

1. Name of the organisation: _____

2. Name & Designation of the officer _____
filling the questionnaire _____

3. Name of the department/section _____

4. Important functions of the _____
department/section _____

5. Number of diploma holder employees _____
under your charge in the area of _____
Accountancy

6. Please give names of modern machines/ latest softwares handled by a P.G. diploma holder in computerized accountancy.

- | | | |
|----|----|----|
| 1. | 2. | 3. |
| 4. | 5. | 6. |

7. What proficiencies are expected from a P.G. diploma holder in computerized accountancy.

- | | | |
|----|----|----|
| 1. | 2. | 3. |
| 4. | 5. | 6. |

8. Mention the approximate percentage of the following desired in P.G. Diploma teaching.

- | | |
|--------------------------|--------|
| 1. Theoretical knowledge | -----% |
| 2. Practical knowledge | -----% |
| 3. Skill Development | -----% |

9. Do you think " on the job training" / Industrial training should form a part of curriculum. (Yes/ No)

if yes then

- (a) Duration of training -----
- (b) Mode of training
1. Spread over different semesters
 2. After completion of course
 3. Any other mode

10. What mode of recruitment is followed by your organisation.

1. Academic merit
2. Written test
3. Group discussion
4. Interview
5. On the job test.

11. Mention the capabilities/ Qualities looked for while recruiting P.G. diploma holder in computerised Accountancy.

- | | |
|----------------------------------------|-------|
| (a) Technical knowledge | ----- |
| (b) Practical skill | ----- |
| (c) Etiquettes and behaviour | ----- |
| (d) Aptitude | ----- |
| (e) Health habit and social background | ----- |
| (f) Institution where trained | ----- |

12. Does your organisation have any system for the survey of proficiencies of employees in the field of computerised Accountancy. Yes/No

13. Does your organisation conduct field survey to know users views regarding. Yes/No

1. Knowledge component in the employees of commercial practice field.
 2. Effect of climatic conditions
 3. Any other
- If yes ; Please give brief account of each.

14. Which type of assignment do you suggest for an entrepreneur in computerised Accountancy.
15. In which types of organisations can a P.G. diploma holder in computerised Accountancy work or serve.

1	2	3
4	5	6

16. Job prospects for the P.G. diploma holder in computerised accountancy, the next ten years in the state/ country.
17. In your opinion what should be the subjects to be taught to a P.G. diploma student in computerised Accountancy.

Theory	Practical
--------	-----------

18. Kindly mention particulars regarding topics/areas which should be given more emphasis in the curriculum .

Theory	Practical
--------	-----------

19. Kindly state whether your organisation can contribute towards improvement of curriculum in above field. Yes/ No
If yes : Please give names of experts in your organisation to whom contact.

20. Kindly give your valuable suggestions for being considered at the time of finalisation of curriculum.

21. What changes in technologies are to be incorporated in the development of curriculum in computerised Accountancy.

(Signature)

Kindly mail the above questionnaire duly filled to:-

Kalpana Devi
Asstt. Professor
Institute of Research, Development & Training, U.P.

Govt. Polytechnic Campus
Kanpur-208002

e-mail: architectvikask@rediffmail.com

(Please note that all information in this survey is confidential
for the use of curriculum design only)

ANNEXURE II- SUMMER TRAINING SCHEDULE

The students will work and focus their attention during the training on the following points which will be incorporated by them in their reports.

1. Name & Address of the unit
2. Date of
 - i. Joining.
 - ii. Leaving.
3. Nature of Industry
 - i. Product.
 - ii. Services.
 - iii. Working Hrs.
4. Sections of the unit visited and activities there in.
5. Details of machines/Tools & instruments used in working in the section of the unit visited.
6. Work procedure in the section visited.
7. Specifications of the Office automation equipments used.
8. Work of repair and maintenance of office automation equipments cell.
9. Details of the special sophisticated instruments used in the industry with details of care taken in their handling.
10. Checking and Inspecting procedure of equipments and their details.
11. Discription of any emergency and

its correspondance .

12. Visit of units store, Manner of keeping store items, Their receiving & distribution.
13. Safety measures on work place & working conditions in general - comfortable, convenient & hygeinic.

ANNEXURE III

For Community Development work two 15 days camps will be organised during the session in identified villages. The students shall stay in the camps and under the supervision of concerned faculty members shall undertake/execute the assigned works in the following fields.

1. To launch and sustain funtional literacy programmes.
2. To train the rural youth in different trades/skills.
3. Training by innovating and improving the efficiency of house hold gadgets.
4. To control and reduce pollution effecting the social fabric of rural life i.e.
 - Construction of Soak Pits and Sanitary Latrines, Tree Plantation, Social Forestry, Installation of Smokeless Chulhas.
5. To disseminate information on sources of non conventional energy. Installation and maintenance of Solar Street Lights, Solar Photovoltaic Pumps, Wind Mills, Bio Gas Plants etc shall be undertaken.
6. Transfer of appropriate Technology/Demonstration of cheap houses by use of locally available material, treatment of mud walls innovation of mud floor, treatment of thatch roofs etc shall be taken with provisions for training to the villagers.
7. Training and demonstration of new agricultural implements, house hold gadgets and appliances of non conventional energy.
8. To help the rural youth in preparing project reports to set up industrial units and entrepreueorial development.

9. All community polytechnics shall render repair and maintenance of agricultural implements, appliances of non conventional energy, household gadgets etc and train the rural youth in such skills.

LIST OF RECOMMENDED BOOKS

ACCOUNTANCY , COST & MANGAEMENT ACCOUNTANCY

1. M.C. Shukla,
T.S. Grewal &
S.C. Gupta Advanced Accounts Vol. II; S. Chand & Company
Ltd., Ram Nagar, New Delhi-110 055.
2. R.L Gupta & Company Accounts; Sultan Chand & Sons, 23, Dary; M. Radhaswamy
Ganj, New Delhi-110 002.
3. S.N. Maheshwari Corporate Accounting; Vikas Publishing House (Pvt.
Ltd., 576, Masjid Road, Jangpura, New Delhi-110 014
4. S.P. Jain & Company Accounts; Kalyani Publishers, f4 K.L. Narang
Daryaganj, New Delhi-110 002.
5. J.R. Monga Fundamentals of Corporate Accounting; Mayoc
Paperbacks, A-95, Sector 5, Noida-201 301.
6. M.Y. Khan & Management Accounting; Tata McGraw Hil P.K. Jain
Publishing Co. Ltd., New Delhi.
7. C.T. Horngren Cost Accounting - A Managerial Emphasis; Pearsor
Education Asia, 482, F.I.E. Patparganj, Delhi-110092
8. M.N. Arora : Cost Accounting; Vikas Publishing House (P) Ltd.
New Delhi.
9. S.N. Maheshwari Cost and Management Accounting; Sultan Chand &
Sons, New Delhi.
10. S.P. Jain & Cost and Management Accounting; Kalyan K.L. Narang
Publishers, New Delhi.
11. I.M. Pandey Management Accounting; Vikas Publishing House (P
Ltd>, New Delhi.

12. V.K. Saxena & CD. Vasnist Cost and Management Accounting; Sultan Chand 6 Sons, New Delhi.
13. N.K. Agrawal Cost Accounting; Shuchita Prakashan (P) Ltd. Allahabad.
14. Atkinson, Banker, Kaplan & Young : Management Accounting; Pearson Education Asia 482, F.I.E. Patparganj, Delhi-92.
15. Goyal Accountancy for Class XI, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@ mcgraw-hill.com.
16. Goyal Accountancy for Class XII, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@ mcgraw-hill.com
17. Gurusamy Banking Theory law & Practice, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@ mcgraw-hill.com
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