

Curriculum for
POST GRADUATE DIPLOMA COURSE
in
ACCOUNTANCY
(WITH COMPUTRISED ACCOUNTS AND TAXATION)



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PREFACE

It was considered essential to develop the curriculum of Post Graduate Diploma Course in Accountancy (with Computerized 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 organizations, higher technological institutions and Polytechnics of the state were involved to update the curriculum of One Year Post Graduate Diploma Course in Accountancy (with Computerized Accounts and Taxation)

Experts from the field and higher educational institutions emphasized the need of making the curriculum more technology oriented and practice based on various soft- wares 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 Comp- user 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 analyzed and incorporated in the syllabus.

ACKNOWLEDGEMENTS

We gratefully acknowledge the guidance and contribution received from the following persons:

- i) Smt. S. Radha Chauhan , IAS, Additional Chief Secretary, Technical Education, Vocational Education & Skill Development Department, Govt. of UP for her exemplary vision and approach.
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- iv) Secretary, Board of Technical Education, UP for his support in this project of review curriculum.
- v) All the participants from industry/field organizations, engineering colleges, polytechnics and other technical institutions for their professional inputs during curriculum workshops.
- vi) Faculty/Subject Experts from different departments of U.P. Government polytechnics for content updating.
- vii) CDC Officer and other Concerning Staff of IRDT Kanpur for their support and assistance in the conduct of Curriculum workshops at different places.

(Coordinator)
IRDT

SALIENT FEATURES OF DIPLOMA PROGRAMME

- 1) Name of the Programme : Post Graduate Diploma in Accountancy (with computerized accounts and taxation)
- 2) Duration of the Programme : One year (Two Semesters)
- 3) Entry Qualification : Graduate in any Discipline
Prescribed by State Board of Technical Education, UP
- 4) Intake : 60 (or as prescribed by the Board)
- 5) Pattern of the Programme : Semester Pattern
- 6) Type of course : Full time Institutional.
- 7) Ratio between theory and : 45 : 55 (Approx.)

PROFILE DEVELOPMENT

The job of development of curriculum of One Year Post Graduate Diploma in Accountancy (With Computerized Accounts and Taxation) 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 up gradation 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/ Personnel's/ Teaching
2. The feedback previously received was not satisfactory so it was collected through mutual interaction with entrepreneurs, experts of the field and business organizations.
3. The feedback was analyzed in 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.
- Analyzing activities into knowledge and skill.
- Determining the course objectives.
- Deriving subjects of study from course objectives.
- Horizontal and vertical organization 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.

EMPLOYMENT OPPORTUNITIES

The Employment opportunities are available for diploma holders in Accountancy (with Computerized Accounts and Taxation) in following industries at various levels/positions:

- i) In Industries like
 - Fertilizer industry
 - Petroleum refinery and petrochemical industry
 - Oil and natural gas corporation
 - Cement plant
 - Cosmetic industry
 - Sugar industry
 - Mineral industry
 - Pulp and Paper industry
 - Polymer industry
 - Food industry
 - Agro industry
 - Pharmaceutical industry
 - Distilleries
 - Paint and dye industry
 - Rubber industry
 - Soap & detergent industry
 - Textile industry etc.
 - Pesticide industry
 - General processing industries
 - Glass industry
 - Ceramics industry
 - Automobile industry (paint shop and electroplating shop)

- (ii) Research Organizations like CSIR laboratories, Defense laboratories, Atomic energy establishments etc.

- (iii) Boards and Corporations.
- (iv) Entrepreneurs to small/tiny units
- (v) Academic Institutions (as technicians/instructors at all levels)

Post

1. Govt. Sector / Semi Govt. Sector

- Accountant
- Assistant Accountant
- Account Clerk
- Account Assistant
- Account Officer
- Assistant Account Officer

2. Private Sector

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

- Senior Accounts Manager
- Junior Accounts Manager
- Assistant Accounts Manager
- Manager Finance
- Accountants
- Account Assistants
- Account Clerk

3. LEARNING OUTCOMES OF DIPLOMA PROGRAMME

Learning Outcomes

After undergoing this programme, students will be able to:

- 1 Attain adequate proficiency in Business Accountancy.
- 2 Acquire working knowledge of office/commercial practices such as noting and drafting, accounting, maintenance of office records and handling of business correspondence.
- 3 Handle and maintain office equipment and Computer.
- 4 Communicate effectively in English on matters connected with Accounts and Taxation work.
- 5 Have an overview of Accountancy services
- 6 Acquire fundamentals of Taxation Procedures.
- 7 Acquire knowledge of Cost accountancy and Financial Management.
- 8 Use of computer and knowledge of Tally to prepare records on computers.
- 9 A student must have the knowledge of different types of pollution caused due to industrialization and construction activities, so as he may help in balancing of eco-system and control pollution by providing controlling measures.
- 10 They should be also aware of the environmental laws for effectively controlling the pollution of environment.

4. DERIVING CURRICULUM AREAS FROM LEARNING OUTCOMES OF THE PROGRAMME

The following curriculum area subjects have been derived from learning outcomes:

Sr.No.	Learning Outcome	Curriculum area/subject
1.	Attain adequate proficiency in Business Accountancy	Practices & Procedure of Business & Company Accounting
2.	Acquire working knowledge of office/commercial practices such as noting and drafting, accounting, maintenance of office records and handling of business correspondence.	Elements of Banking and Auditing
3.	Handle and maintain office equipment and Computer.	Computer Fundamentals and Application
4.	Communicate effectively in English on matters connected with Accounts and Taxation work.	Practice And Procedures of Tax Account
5.	Have an overview of Accountancy services	Elements of Banking and Auditing
6.	Acquire fundamentals of Taxation Procedures.	GST : Goods and Services Tax
7.	Acquire knowledge of Cost accountancy and Financial Management.	Cost accountancy and Financial Management
8.	Use of computer and knowledge of Tally to prepare records on computers.	Computerized accountancy and taxation
9.	A student must have the knowledge of different types of pollution caused due to industrialization and construction activities, so as he may help in balancing of eco-system and control pollution by providing controlling measures.	Environmental education and disaster management
10.	They should be also aware of the environmental laws for effectively controlling the pollution of environment.	Environmental education and disaster management

STUDY AND EVALUATION SCHEME FOR
Post Graduate Diploma Course In
ACCOUNTANCY
(WITH COMPUTRISED ACCOUNTS AND TAXATION)

FIRST SEMESTER:

Sr. No.	SUBJECTS	STUDY SCHEME			Credits	MARKS IN EVALUATION SCHEME								Total Marks of Internal & External
		<u>Periods/Week</u>				INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT					
		L	T	P		Th	Pr	Tot	Th	Hrs	Pr	Hrs	Tot	
1.1	Practices & Procedure of Business & Company Accounting	8	2	-	8	20	-	20	50	2 ½	-	-	50	70
1.2	Cost accountancy and Financial Management	6	2	-	6	20	-	20	50	2 ½	-	-	50	70
1.3	GST (Goods & Service Tax)	6	2	-	6	20	-	20	50	2 ½	-	-	50	70
1.4	Elements of Banking and Auditing	6	2	-	6	20	-	20	50	2 ½	-	-	50	70
1.5	Computer Fundamentals and Application	5	-	6	6	20	30	50	50	2 ½	60	3	110	160
1.6	#Student Centred Activities	-	-	2	1	-	25	25	-	-	-	-	-	25
TOTAL		31	8	8	33	100	60	160	250	-	60	-	310	465

Student Centred Activities will comprise of co-curricular activities like extension lectures, games, hobby clubs e.g. photography etc., seminars, declamation contests, educational field visits, N.C.C., NSS, Cultural Activities and self study etc.

SECOND SEMESTER:

Sr. No.	SUBJECTS	STUDY SCHEME			Credits	MARKS IN EVALUATION SCHEME								Total Marks of Internal & External
		Periods/Week				INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT					
		L	T	P		Th	Pr	Tot	Th	Hrs	Pr	Hrs	Tot	
2.1	Practice And Procedures of Tax Account	10	2	-	10	20	-	20	50	2 ½	-	-	50	70
2.2	Project in accountancy(viva)	-	-	6	3		25	25	-	-	50	-	50	75
2.3	Computerized accountancy and taxation	4	-	16	10	-	30	30	-	-	60	3	60	90
2.4	Environmental education and disaster management+	4	-	-	2	-	-	-	50	2 ½	-	-	-	-
2.5	Field Exposures	-	4	-	1	-	25	25	-	-	50	-	50	75
2.6	#Student Centered Activities	-	-	2	1		25	25	-	-	-	-	-	25
TOTAL		18	6	24	27	20	110	130	50	-	110	-	210	335

Student Centred Activities will comprise of co-curricular activities like extension lectures, games, hobby clubs e.g. photography etc., seminars, declamation contests, educational field visits, N.C.C., NSS, Cultural Activities and self study etc.

+ Qualifying Pape

	II Semester	Total	335
100% Carry Over of I Semester			465
		<u>Grand Total</u>	<u>800</u>

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.
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 organized 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 included for division and percentage of obtained marks.

1.1 PRACTICE AND PROCEDURE OF BUSINESS & COMPANY ACCOUNT

L	T	P
8	2	-

RATIONALE

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

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- Recognize commonly used financial statements, their components and how information from business transactions flows into these statements
- Demonstrate progressive learning in the elements of managerial decision making, including planning, directing and controlling activities in a business environment.
- Demonstrate knowledge of preparation of Financial Statements and or financial schedules in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information as well.

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 DOUBLE 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 transitions (cash, credit, barter and paper transitions).

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, Deficiency/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 ACCOUNTING 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.

RECOMMENDED BOOKS

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 & Narang Company Accounts; Kalyani Publishers, f4 K.L. Daryaganj, New Delhi-110 002.
5. J.R. Monga Fundamentals of Corporate Accounting; Mayoc Paperbacks, A-95, Sector 5, Noida-201 301.

Websites for Reference:

1. <http://www.gst.gov.in/>
2. <https://www.incometaxindia.gov.in/>
3. <http://comtax.up.nic.in/main.htm>

4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
(A) Business Accounts		
1	12	5
2	12	10
3	12	10
4	12	10
5	11	5
6	11	10
(B) Company Accounts		
1	12	10
2	12	10
3	12	5
4	12	10
5	11	5
6	11	10
Total	140	100

1.2 COST ACCOUNTING AND FINANCIAL MANAGEMENT

L T P
6 2 -

RATIONALE

Cost accounting are ascertainment of cost, fixation of selling price, proper recording and presentation of cost data to management for measuring efficiency and for cost control and cost reduction, ascertaining the profit of each activity, assisting management in decision making.

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- Describe how cost accounting is used for decision making and performance evaluation.
- Explain the basic concept of cost and how costs are presented in financial statements.
- Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.
- Analyse the basic cost flow model and be able to assign costs in a job cost system.

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
- (ii) Utilisation of labour, direct and Indirect labour charging of labour cost, identifying labour hour
- (iii) Efficiency rating procedures.
- (iv) Remuneration systems and incentive schemes,
- (v) 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:

(iii) 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. 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

8. 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

RECOMMENDED BOOKS

1. Khan Cost Accounting & Financial Management, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
2. Khan & Jain Cost Accounting, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
3. Khan & Jain Management Accounting and Financial Analysis for CA Final, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
4. Khan & Jain Theory & Problems in Financial Management, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com

Websites for Reference:

1. <http://www.gst.gov.in/>
2. <https://www.incometaxindia.gov.in/>
3. <http://comtax.up.nic.in/main.htm>
4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
1	14	15
2	14	10
3	14	15
4	14	10
5	14	10
6	14	10
7	14	15
8	14	15
Total	112	100

1.3 GST (Goods & Service Tax)

L T P
6 2 -

RATIONALE

To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST).

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- To make students understand the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.
- To make the students understand the concept of Supply along with the rules related to time, place and value of supply.
- To help the students to understand the compliance related to documentation under the new indirect tax regime.

1) INTRODUCTION OF GST

History, Meaning, Concept, Current levies: State tax or Central Tax, Highlights of Gst, Taxes likely to be subsumed under gst, Taxes not likely to be subsumed under gst

2) REGISTRATION UNDER GST

Threshold limit, Mandatory registration conditions, Types of registration, Tax structure under GST, Goods not covered under GST, Tax rate structured

3) GST WITH TALLY ERP9

Enable Statutory features, Creation of Stock Item under GST, Creation Ledger under GST, Enable Single rate, Enable Multiple rate, Tax Analysis, Voucher printing with GST

4) TRANSACTIONS UNDER GST

Intra-state Supply, Inter-state supply, Purchase from Composition dealer, Purchase from unregistered dealer, SEZ, Export and import, Exempt goods, Nil rated goods, MRP, Mixed Supply, Services

5) GST REPORTS

Shown of GSTR, GST payment, Input tax Credit, Reverse charge Mechanism, Types of GST return files with dates

RECOMMENDED BOOKS

1. GST Audit Manual with Annual Return, Pooja Patwari
2. GST Master Guide, Vivek Laddha & Pooja Patwari
3. A Sneak Peek into GST : GST Your Friend, Anupma Aggarwal & Raj Kumar S Adukia

Websites for Reference:

1. <http://www.gst.gov.in/>
2. <https://www.incometaxindia.gov.in/>
3. <http://comtax.up.nic.in/main.htm>
4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
1	22	10
2	22	10
3	23	30
4	23	30
5	22	20
Total	112	100

1.4 ELEMENTS OF BANKING AND AUDITING

L	T	P
6	2	-

RATIONALE

Identify the environment and organizational structure of banks; recognize governmental regulation of the banking industry; identify bank financial statements; identify bank auditing, bank operations, deposit systems, and accounts

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- The purpose of an audit is to render an opinion as to the fair presentation of the financial statements.
- Will have a basic understanding of generally accepted auditing standards, audit reporting
- Differentiate between auditing and accounting.

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. Audit Sampling and analytical Review Procedures:

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

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

10. Company Audit:

Audit of Shares, Qualification and disqualification of AUDTOs, 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

11. Audit Report:

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

12. Audit of Special Companies :

Audit of Educational Institutions , Hotels, Clubs Hospitals Government Companies

RECOMMENDED BOOKS

1. Gurusamy Banking Theory law & Practice, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@mcgraw-hill.com
2. Gurusamy Financial Services and Systems, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@mcgraw-hill.com
3. Haag Management Information Systems(SIE), McGraw- Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@ mcgraw-hill.com
4. Hanif Advanced Accounting (vol I & II) for CA Professional Competence Examinations, McGraw- Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com

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3. <http://comtax.up.nic.in/main.htm>
4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Allotted (%)
1	10	10
2	9	5
3	9	5
4	10	10
5	10	10
6	10	10
7	9	10
8	9	5
9	9	10
10	9	10
11	9	10
12	9	5
Total	112	100

1.5 COMPUTER FUNDAMENTALS AND APPLICATION

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

L T P
5 - 6

RATIONALE

Literacy in computer language with practical working and solve day to day problems with fast and efficient time.

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- Use technology ethically, safely, securely, and legally.
- Identify and analyse computer hardware, software, and network components.
- Efficient working on MS-Word, MS-Excel, MS-PowerPoint.
- Install, configure, and remove software and hardware

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.
9. 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, Troubleshooting 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.
1. 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, Changing 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 symbols, 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 envelopes and labels.

Using shapes and drawing toolbar.

Working with more than one window in MSWord.

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.

Retrive data with MS - Query : Cerate 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.

RECOMMENDED BOOKS

1. Fundamentals of Computer by V Rajaraman; Prentice Hall of India Pvt. Ltd., New Delhi
2. Information Technology for Management by Henry Lucas, Tata McGraw Hills, New Delhi
3. Computers Fundamentals Architecture and Organisation by B Ram, revised Edition, New Age International Publishers, New Delhi
4. Computers Today by SK Basandara, Galgotia publication Pvt Ltd. Daryaganj, New Delhi.
5. Internet for Every One by Alexis Leon and Mathews Leon; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi
6. A First Course in Computer by Sanjay Saxena; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi

Websites for Reference:

1. <http://www.gst.gov.in/>
2. <https://www.incometaxindia.gov.in/>
3. <http://comtax.up.nic.in/main.htm>
4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
1	5	10
2	5	5
3	5	5
4	5	5
5	6	10
6	6	10
7	5	10
8	5	5
9	6	5
10	5	5
11	5	10
12	6	10
13	6	10
Total	70	100

II SEMESTER

2.1 PRACTICE AND PROCEDURE OF TAX ACCOUNTS

L	T	P
10	2	-

RATIONALE

Students will be able to demonstrate substantial knowledge of various tax laws, cases, rulings, regulations, and other government pronouncements, collectively referred to as “the authority.”

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- Students will demonstrate problem solving expertise in advanced financial reporting topics including financial statement analysis.
- Students will demonstrate a mastery of auditing theory, its impact on contemporary auditing practice, and how it relates to external and internal users.
- Students will demonstrate a mastery of accounting theory, its impact on contemporary accounting practice, and how it relates to external and internal users.

Detailed contents

1. BASIC KNOWLEDGE OF TAXATION:

Basics of Taxation System in India, Types of Tax and Categories, Meaning and Difference between Direct and Indirect Taxes, Meaning and Definition of Important Terms related to Tax system. Basics of TDS, VAT and Service Tax.

2. BASIC CONCEPTS, TAX PLANNING AND MANAGEMENT OF INCOME TAX :

Meaning of income tax, components of income tax law, taxability criteria for income tax, concepts agricultural income, assessee, demed assessee, assessee in default, person, assessment year, previous year, income, computation of gross total income (GTI), total income, latest rate of income tax, tax planning tax evasion, tax adoidance, different between tax evasion and tax avoidance.

3. RESIDENTIAL STATUS AND TAX LIABILITY:

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

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. DEDUCTIONS FORM 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.

6. 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.

RECOMMENDED BOOKS

1. Direct Taxes:

1. Dr. V.K. Singhania : Students' Guide to Income-tax;
Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and : Systematic Approach to
Income-tax Ravi Gupta and Sales-tax; Bharat
Law House, New Delhi.
3. B.B. Lai : Direct Taxes-Practice and
Planning; Konark Publishers Pvt. Ltd., Delhi.
4. Dr. H.C. Mehrotra and : Direct Taxes (with tax planning); Dr.
S.P. Goyal Sahitya Bhawan, Agra.
5. Sharad Bhargava : Income-tax for
Students Mashbra
Industries (P) Ltd.,
New Delhi.

//. Indirect Taxes:

1. V.S. Datey : Indirect Taxes-Law and Practice; Taxmann Publications, New Delhi.
2. V. Balachandran : Indirect Taxes; Sultan Chand & Sons, New Delhi.
3. J.K. Jain & Anand Jain : Law of Central Sales Tax in India; Anand Prakashan, Jaipur.

Websites for Reference:

1. <http://www.gst.gov.in/>
2. <https://www.incometaxindia.gov.in/>
3. <http://comtax.up.nic.in/main.htm>
4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
1	28	20
2	28	20
3	28	10
4	28	10
5	28	20
6	28	20
Total	168	100

2.2 PROJECT WORK IN ACCOUNTANCY

L	T	P
4	2	-

RATIONALE

Project Work aims at developing innovative skills in the students whereby they apply in totality the knowledge and skills gained through the course work in the solution of particular problem or by undertaking a project. In addition, the project work is intended to place students for project oriented practical training in actual work situation for the stipulated period.

LEARNING OUTCOMES

After undergoing the project work, the students will be able to:

- Apply in totality the knowledge and skills gained through the course work in the solution of particular problem or by undertaking a project.
- Develop understanding regarding the size and scale of operations and nature of field-work in which students are going to play their role after completing the courses of study
- Develop understanding of subject based knowledge given in the classroom in the context of its application at work places.
- Develop firsthand experience and confidence amongst the students to enable them to use and apply polytechnic/institute based knowledge and skills to solve practical problems related to the world of work.
- Develop abilities like interpersonal skills, communication skills, positive attitudes and values etc.
- Assemble/fabricate and test an electronics gadget.

GENERAL GUIDLINES

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

1. Tally (Latest Version)
2. Wings (Latest Version)
3. Busy (Latest Version)

In following suggested topics –

- Advanced inventory Pay roll Accounting
- Tax Accounting (GST, 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 - 16

RATIONALE

Computer based Advanced financial accounting using latest version software packages like Tally, Wings, Busy. Tally is an accounting package which is used for learning to maintain accounts

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- Able to maintain the records and report in Tally
- Fetching the reports
- Help in decision making
- Understand the current position of a business

DETAILED CONTENTS

1. *Accounting in Computerized Environment:*

An overview of Computerized Accounting Systems, Features and Significance
Concepts of grouping of Accounts
Codification of Accounts
Maintaining the Hierarchy of Ledgers
Accounting Packages and consideration of their selection
Generating Accounting Papers

2. *Start up:*

Tally overview
Tally installation
up grading tally
Language set up
Multilingual operation
Staring Tally

3. *Basic Financial Accounting :*

Accounting Concepts
Company Creation
Chart of Accounts
Account Masters
Voucher Entry
Single Mode Voucher Entry
Account Voucher Printing
Display

Accounts Master Lists
Accounts Voucher Lists
Day book Summaries
Columnar Account voucher Register
Trial Balance
Final Accounts
Reports Printing
Multi Account Reports printing
Moving to new financial year

4. *Advanced financial Accounts:*

Advanced Accounting features
Cost category & cost centre
Voucher types & classes
Bank reconciliation
Budget and scenarios
Foreign Currency
Queries

5. *Data Maintenance :*

Security
Export of Tally Data
Import of tally data
Tally XML
Tally ODBC
Internet Connectivity

6. *Basic inventory :*

Inventory master
Inventory voucher
Invoicing
Inventory Reports
Invoice Register
Inventory reports
Invoice Register
Sales Purchase Analysis
Stock Journal Reports.

7. *Advanced inventory:*

Advanced Inventory Features
Price List
Discount
Excise Duty
Export Invoice
Batch Details
Godown
Delivery Challans
Orders.

Invoice voucher class
Point of sales
Job Costing
Manufacturing

8. **Taxation:**

Tax deducted at source (TDS)
Tax Collected at source (TCS)
GST (Goods and Service Tax)
CGST (Central Goods and Service Tax)
SGST (State Goods and Service Tax)
IGST (Interstate Goods and Service Tax)

RECOMMENDED BOOKS

1. Namrata Aggarwal Comdex Tally 9.0 (Dreamtech), Wiley-India Pvt Ltd, 4435-36/7, Ansari Road , Dariyaganj, New Delhi 110002, Tel 91- 11-43630000, Fax 91-11-23275895
E-mail csupport@wileyindian.com

2. Vikas Gupta Encyclopedia of Comdex Financial Accounting with Tally w/CD (Dreamtech),, Wiley-India Pvt Ltd, 4435- 36/7, Ansari Road , Dariyaganj, New Delhi 110002, Tel 911-43630000, Fax 91-11-23275895 E-mail csupport@wileyindian.com

3. Namrata Aggarwal Financial Accounting on Computers using Tally , (Dreamtech), Wiley-India Pvt Ltd, 4435-36/7, Ansari Road , Dariyaganj, New Delhi 110002, Tel 91- 11-43630000, Fax 91-11-23275895 E-mail csupport@wileyindian.com

Websites for Reference:

1. <http://www.gst.gov.in/>
2. <https://www.incometaxindia.gov.in/>
3. <http://comtax.up.nic.in/main.htm>
4. <https://finmin.nic.in/>
5. <https://financialservices.gov.in/>
6. <https://www.icai.org/>
7. <https://www.icai.org/post/bos-knowledge-portal>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
1	7	20
2	7	10
3	7	20
4	7	10
5	7	10
6	7	10
7	7	10
8	7	10
Total	56	100

2.4 ENVIRONMENTAL EDUCATION & DISASTER MANAGEMENT

L T P
4 - -

RATIONALE

An Environmental Studies major will be able to critically examine all sides of environmental issues and apply understanding from disciplines such as history, economics, psychology, law, literature, politics, sociology, philosophy, and religion to create informed opinions about how to interact with the environment

LAERNING OUTCOME

After undergoing the subject, students will be able to:

- Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
- Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
- Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.

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.

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.

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.

NOISE POLLUTION :

Sources of noise pollution, its effect and control.

RADISACTIVE POLLUTION :

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

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.

RECOMMENDED BOOKS

1. Environmental and Pollution Awareness by Sharma BR; Satya Prakashan, New Delhi.
2. Environmental Protection Law and Policy in India by Thakur Kailash; Deep and Deep Publications, New Delhi.
3. Environmental Pollution by Dr. RK Khitoliya; S Chand Publishing, New Delhi
4. Environmental Science by Deswal and Deswal; Dhanpat Rai and Co. (P) Ltd. Delhi.
5. Engineering Chemistry by Jain and Jain; Dhanpat Rai and Co. (P) Ltd. Delhi.
6. Environmental Studies by ErachBharucha; University Press (India) Private Ltd., Hyderabad.
7. Environmental Engineering and Management by Suresh K Dhamija; S K Katariaand Sons, New Delhi.
8. E-books/e-tools/relevant software to be used as recommended by AICTE/ NITTTR, Chandigarh.

Websites for Reference:

<http://swayam.gov.in>

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Periods)	Marks Alloted (%)
1	12	20
2	11	20
3	11	20
4	11	20
5	11	200
Total	55	100

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 at-least 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.	Principal'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.	@ Sqm	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 1 100 facility)

[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 dependin g upon availabili ty 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 for lab should be established 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.

ANNEXURE I- QUESTIONNAIRE

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

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

8. 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

9. 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.

10. Mention the capabilities/ Qualities looked for while recruiting 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 organization Yes/ No can contribute towards improvement of curriculum in above field.

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)

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. Description of any emergency and its correspondence .

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

1. 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.
2. To launch and sustain functional literacy programmes.
3. To train the rural youth in different trades/skills.
4. Training by innovating and improving the efficiency of house hold gadgets.
5. 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.
6. 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.
7. 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.
8. Training and demonstration of new agricultural implements, house hold gadgets and appliances of non conventional energy.
9. To help the rural youth in preparing project reports to set up industrial units and entrepreueurial development.
10. 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 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

- Shri Vivak Singh Sachan Assistant Professor
C.S.J.M University., Kanpur
- Dr. P.K.Awasthi Sr. Lecturer/Principal
Government Leather Institute, Kanpur
- Dr. Toolika Saxena Assistant Professor
Step H.B.T.I., Kanpur
- Shri Yogesh Kumar Assistant Director
R.V.T.I., Jaipur
- Shri S.K.Singh Lecturer
A.I.T.H.,
Kanpur
- Dr. Wajid Ali Janta Polytechnic, Jahangirabad
- Shri Rakesh Kumar Lecturer,
A.I.T.H.,
Kanpur
- Talat Nasreen Lecturer,
Ram Devi Ram Dayal Poly., Kanpur
- Dr. Mohd. Shamim Ansari Lecturer, G.G.P., Gorakhpur
- Shri Pankaj Yadav Profes
sor
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

- Dr. P.K.Awasthi Sr. Lecturer/Principal
Government Leather Institute, Kanpur
- Dr. Toolika Saxena Assistant Professor
Step H.B.T.I., Kanpur
- Shri Rakesh Kumar Lecturer,
A.I.T.H.,
Kanpur
- Shri S.K.Singh Lecturer
A.I.T.H.,
Kanpur
- Shri Raghvendra Singh Lecturer Govt. Poly. Orai
- Dr. Mohd. Shamim Ansari Lecturer, G.G.P., Gorakhpur
- 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 Accountancy (with computerized accounts and taxation) on dated 22.08.2016 at I.R.D. T. U.P., Kanpur

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