

DIPLOMA IN ACCOUNTING AND TAXATION

AC 11/03/2016
Item No. 4.1 (A)

SYLLABUS AND QUESTION

PAPER PATTERN

AT

CERTIFICATE COURSE

OF

DIPLOMA IN ACCOUNTING & TAXATION

Approved by UGC to Birla College with Effect
from the Academic Year 2015-2016.

(Under NOS and CBSGS)

DIPLOMA IN ACCOUNTING AND TAXATION

Syllabus and question paper pattern of
Certificate Course (3 months)

SKILL COMPONENTS

- Accountancy and Financial Management-1A
- Direct Tax – 1A
- Cost Accounting – 1A

GENERAL COMPONENTS

- Mathematics and Statistics -1A
- Business Communication-1A
- Business Economics paper – 1A
- Commerce paper -1A

DIPLOMA IN ACCOUNTING AND TAXATION

(CERTIFICATE COURSE- SUMMARY OF SYLLABUS)

1.1A.1.	Accountancy & Financial Management – 1A
1.1A.2	Direct Tax – 1A
1.1A.3	Cost Accounting -1A
1.1A.4	Mathematics and Statistics -1A
1.1A.5	Business Communication 1A
1.1A.6	Business economics paper – 1A
1.1A.7	Commerce paper - 1A

❖ **NOTE:-**

- 1A INCLUDES CERTIFICATE COURSE

DIPLOMA IN ACCOUNTING AND TAXATION

1.1A.1 Accountancy and Financial Management -1A

SYLLABUS FOR CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	Accounting standards issued by ICAI and Inventory valuation	05
1.1	Accounting standards : Concepts, benefits, procedures for issue of accounting standards AS-1; Disclosure of Accounting Policies a) Purpose b) Areas of Policies c) Disclosure of Policies d) Disclosure of Change in Policies e) Illustrations AS-2: Valuation of Inventories a) Meaning, Definition b) Applicability c) Methods of stock valuation as per AS-2 d) Disclosure in Final Account e) Explanation with Illustrations. AS-9: Revenue Recognition a) Meaning and Scope b) Transactions excluded c) Sale of Goods d) Rendering of Services e) Effects of Uncertainties f) Disclosure g) Illustrations	
2	Final Accounts	03
2.1	Expenditure a) Capital b) Revenue Receipts a) Capital b) Revenue	
2.2	Adjustment and Closing Entries	
2.3	Final accounts of manufacturing concerns (proprietary firm)	08

DIPLOMA IN ACCOUNTING AND TAXATION

QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 (* multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q-3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 short notes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

DIPLOMA IN ACCOUNTING AND TAXATION

1.1A.2 DIRECT TAX – 1A

SYLLABUS FOR CERTIFICATE COURSE

MODULE	CONTENTS	NO. OF LECTURES
1.	INTRODUCTION AND DEFINITION(SEC 2 & 3) Definition:- exhaustive and inclusive definition a) Person b) Assessment c) Assessee d) Income e) Assessment year f) Previous year	04
2.	BASIS OF CHARGE (SEC 4,5,6,7,8 & 9) Introduction—charge of income tax (sec. 4)—residential status of assessee—resident individual—nonresident individual—residential status of huf, firm , aop , company , other assessee—resident for different sources of income—scope of total income – income deemed to be received in India and to accrue or arise in India	06
3.	INCOME EXEMPTED FROM TAX (U/S 10) Introduction –incomes not included in total income	02
4.	SALARIES (SEC 15 TO 17) Introduction—basis of charge—definition of salary—different forms of salary—perquisites—profits in lieu of salary—deduction from salary—tax treatment of provident funds—computation of income from salaries	04

DIPLOMA IN ACCOUNTING AND TAXATION

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QUESTION TO BE SET : 04

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Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 (* multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 shortnotes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

DIPLOMA IN ACCOUNTING AND TAXATION

1.1A.3 Cost Accounting -1A SYLLABUS FOR CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	Introduction to Cost Accounting: a) Objective and scope of Cost Accounting b) Cost centers and Cost Units c) Cost classification for stock valuation, profit measurement, decision making and control d) Coding Systems e) Elements of Cost f) Cost behavior pattern, Separating the components of semi- variable cost g) Cost sheet, total cost and unit cost h) Reconciliation of costing profit & financial profit	08
2	Material Cost: (i) Procurement Procedures Store procedures and documentation in respect of receipts and issue of stock, stock verification Inventory Control- Techniques of minimum, maximum and reorder levels, Economic Order Quantity, ABC Classifications; Stock taking and perpetual inventory (ii) Inventory Accounting Simple practical problems based on – Calculation of EOQ Raw Material Turnover ratio Preparation of stock ledger and pricing of material cost based on FIFO and Weighted average cost and valuation of inventory	08

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QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 (* multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Theory Question	15 marks

❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Q.4 short notes can be asked , it is advisable to ask 05 shortnotes and the students may be expected to answer 03 out of them .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

DIPLOMA IN ACCOUNTING AND TAXATION

GENERAL COMPONENT

1.1A.4 MATHEMATICS AND STATISTICS- 1A

SYLLABUS FOR CERTIFICATE COURSE

MODULE	CONTENTS	NO. OF LECTURE
1.	<p>MATHEMATICS:- Permutation and Combination : Factorial Notation, Fundamental Principles of counting, Permutation as arrangement, Simple example, combination as selection, Simple example, relation between ${}^n C_r$ and ${}^n P_r$, Examples on commercial application of permutation and combination. Linear Programming : Sketching of graph, linear equation, $Ax+By+C= 0$, linear inequalities . Mathematical formulation of linear programming problems upto 3 variables.</p>	07
2.	<p>STATISTICS:- Introduction, Meaning, Scope Limitation Of Statistics. Basic Statistical Concept:- Population Sample, Variable , Attribute , Parameters, Statistics Collection Of Data :- Primary And Secondary, Sample And Census Survey (Concept Only), Tabulation Of Data Up To Three Characteristics (Simple Example) MEASURES ON CENTRAL TENDENCY :- Arithmetic Mean , Weighted Mean, Combine Mean , Median Mean, Mode, Quartiles (No Examples On Missing Frequency).</p>	07

DIPLOMA IN ACCOUNTING AND TAXATION

QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Full length question or Full length question	15 marks
Q-2	Full length question or Full length question	15 marks
Q-2	Full length question	15 marks
Q- 3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.
- Q.4 short notes can be asked , it is advisable to ask 05 short notes and the students may be expected to answer 03 out of them .

DIPLOMA IN ACCOUNTING AND TAXATION

1.1A.5. BUSINESS COMMUNICATION -1A

SYLLABUS FOR CERTIFICATE COURSE

UNIT	CONTENT	NO . OF LECTURES
1.	CONCEPT OF COMMUNICATION: Meaning, Definition, Process, Need, Feedback.	02
2.	COMMUNICATION SKILL; THE FOUR COMMUNICATION SKILLS (LSRW) How To Make Communication Effective?	02
3.	CHANNELS OF COMMUNICATION: Formal And Informal –Vertical, Horizontal, Diagonal, Grapevine. Project : Dialogue Writing	03 02
4.	METHODS AND MODES OF COMMUNICATION; METHODS – Verbal And Non -Verbal, Characteristics Of Verbal Communication, Characteristics Of Non -Verbal Communication,. Business Etiquette Modes – Telephone Communication , SMS Communication, Facsimile Communication (Fax) , VIDEO CONFERENCE , E- MAIL COMMUNITION , Letters of Inquiry, Complaints, Sales etc. Project : How To Write An E-Mail	03 02

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QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions (* multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q-3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
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DIPLOMA IN ACCOUNTING AND TAXATION

1.1A.6 BUSINESS ECONOMICS – 1A

SYLLABUS FOR CERTIFICATE COURSE

MODULE	CONTENT	NO. OF LECTURES
1.	DEMAND ANALYSIS:- Demand Function And Determinants Of Demands- Concept And Importance Of Elasticity Of Demand: Income , Cross And Promotional- Consumer Surplus- Demand Forecasting: Meaning , Significance- Case Studies	07
2.	THEORY OF PRODUCTION:- Production Function Short Run And Long Run – Iso-Quants	07

QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 (* multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q-3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ NOTE:-

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.

DIPLOMA IN ACCOUNTING AND TAXATION

1.1A.7 COMMERCE PAPER – 1A

SYLLABUS FOR CERTIFICATE COURSE

Module	Contents	No. Of Lectures
1.	Objective :- 1). To familiarize With Basic Concept Of Business . 1.1). INTRODUCTION TO BUSINESS Meaning, Features, Scope, Functions And Significance Of Business . Traditional And Modern Concepts Of Business. 1.2). Objectives Of Business Meaning, Definition And Classification Of Objectives.	09
2.	Objective :- 2). To Develop Knowledge And Understanding Of Business Environment. 2.1). INTRODUCTION :- Meaning, Concept And Importance Of Business Environment. 2.2). CONSTITUENTS OF BUSINESSENVIRONMENT.	05

QUESTION PAPER PATTERN

MAXIMUM MARKS : 60

QUESTION TO BE SET : 04

DURATION : 2 HOURS.

ALL QUESTIONS ARE COMPULSORY CARRYING 15 MARKS EACH.

Q-1	Objective questions A) sub question to be asked 10 and to be answered any 08 B) sub question to be asked 10 and to be answered any 07 (* multiple choice/ true or false/ match the columns, fill in blanks)	15 marks
Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q-3	Full length question Or	15 marks
Q-3	Full length question	15 marks
Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

❖ **NOTE:-**

- Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks .
- Attempt be made to cover all the topics . As far as possible , options may be given within the same module so that no module is skipped by the students.