

**DIPLOMA IN ACCOUNTING AND TAXATION**

**AC 11/03/2016**  
**Item No. 4.2 (B)**

**SYLLABUS AND QUESTION**

**PAPER PATTERN**

**AT**

**ADVANCE 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 Advance Certificate Course (3 months)**

### **SKILL COMPONENTS**

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

### **GENERAL COMPONENTS**

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

# DIPLOMA IN ACCOUNTING AND TAXATION

(Advance Certificate Course- Summary of Syllabus)

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

❖ **NOTE:-**

➤ 1B INCLUDES ADVANCE CERTIFICATE COURSE

# DIPLOMA IN ACCOUNTING AND TAXATION

## 1.1B.1.Accountancy and Financial Management -1B

### SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	<b>Departmental Final Accounts</b> Meaning Basis of Allocation of Expenses and Income/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and profit and Loss Account and Balance Sheet	08
2.	<b>Accounting for Hire Purchase</b> Meaning Calculation of Interest Accounting for Hire Purchase Transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	05
3	<b>Stock Valuation</b> Valuation of closing stock as per FIFO and weighted average cost method	03

### 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

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## ❖ 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.

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## 1.1B.2. DIRECT TAX – 1B

### SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	<b>INCOME FROM HOUSE PROPERTY ( SEC 22 TO 27 )</b> Introduction—Basis Of Charge—Annual Value Of House Property—Income From House Property Let Out—Income From Self Occupied House Property—Deduction Under The Head Income From House Property—Set Off And Carry Forward Of Loss—Amount Not Deductable—Recovery Of Unrealized Rent For A.Y. 2001-02 Or Earlier Years—Recovery Of Unrealized Rent Of A.Y.2002-03 And Subsequent Years—Arrears Of Rent Received	08
2.	<b>PROFITS AND GAIN OF BUSINESS AND PROFESSION ( SEC 28 TO 44 )</b> Introduction—Provisions—Basis Of Charge—How To Compute Income From Profits And Gains Of Business And Profession—Deductions—General Expenditure—Expenditure On Advertisement—Amounts Not Deductable—Expenses Or Payments Not Deductable In Certain Circumstances—Certain Deduction To Be Allowed Only On Payment Basis—Procedure To Compute Income From Business Or Profession—Set Off Of Business Loss.	08

### 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	15 marks

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Q-4	Or Theory Question	15 marks
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## ❖ 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.

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## 1.1B.3. Cost Accounting – 1B

### SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	<b>Labour Cost:</b> i. Attendance and payroll procedures, overview of statutory requirements, overtime, idle time and incentives ii. Labour turnover iii. Utilization of labour, direct and indirect labour, charging of labour cost, identifying labour hours with work orders or batches or capital jobs iv. Efficiency rating procedures v. Remuneration and incentives schemes Simple practical problems based on- Preparation of labour cost statement	08
2..	<b>Overheads:</b> Functional Analysis- Factory, Administration, Selling, Distribution, Behavioral analysis- Fixed, Variable, Semi- Variable – Cost Simple practical problems based on- Departmentalization and apportionment of primary overheads,	08

### 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



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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.

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## Syllabus For Advance Certificate Course For General Component

### 1.1B.4 MATHEMATICS AND STATISTICS-1B

#### SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	<p><b>MATHEMATICS:- SHARES AND MUTUAL FUNDS</b></p> <p><b>SHARES :-</b></p> <p>Concept Of Shares, Face Value, Market Value , Dividend , Equity Shares , Preferential Shares , Bonus Shares , Simple Examples</p> <p>Mutual Funds :- Simple Problems On Calculation Of Net Income After Considering Entry Load , Dividend , Change In Net Asset Value (N. A.V) And Exit Load. Averaging Of Price Under The Systematic Investment Plan (S.I.P)</p>	06
2.	<p><b>STATISTICS:-</b></p> <p><b>Measure Of Dispersion:-</b></p> <p>Range, Quartile Deviation, Mean Deviation From Mean Standard Deviation And There Relative Measures. (Concept Of Shift Of Origin And Change Of Scale Are Not To Be Done).</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 .
- 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.

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## 1.1B.5. BUSINESS COMMUNICATION-1B

### SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	<b>BARRIERS TO COMMUNICATION ;</b> Physical, Semantic, Language, Socio- Cultural And Psychological. How To Overcome This Barriers? (Project : Case Study Of Semantic Barriers)	03  03
2.	<b>WRITING SKILL:</b> Parts , Structure,, Layout. Principles Of Effective Letter Writing. Job Application , Inquiry Letter / Quotation Writing Sales Letter , Consumer Grievance Petition, Right to Information Letter(RTI Act)	04  03

### 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 .
- 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.

## 1.1B.6 BUSINESS ECONOMICS – 1B

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## SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	Producers Equilibrium- Return To Scale- Economies Of Scale- Case Studies	07
2.	Theory Of Cost:- Cost Concept : Economics And Accounting Cost, Fixed And Variable Cost , Opporunity Cost- Behaviour Of Cost Curves: Short Run And Long – Producers Surplus.	06

### 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 .
- 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 student

### 1.1B.7 COMMERCE PAPER – 1B

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## SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	<u>Objective:</u> - A. To Make Students Aware About Recent Trends In Business. B. To Develop Understanding About Entrepreneurship And Qualities Of Entrepreneur Liberalization, Globalization, Privatization. C. Types And Competencies Of Entrepreneur. D. Problems Of Women Entrepreneur.	09         04

### 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 .
- 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.