

A.C. 11/03/16

UNIVERSITY OF MUMBAI
No. UG/13 of 2016-17

CIRCULAR:-

The Principals of the affiliated Colleges in Commerce and the Heads of recognized Institutions concerned are hereby informed that the approved in the Academic Council at its meeting held on 11th March, 2016 **vide** item No. 4.2 and subsequently approved by the Management Council at its meeting held on 11th March, 2016 **vide** item No.07 and that in accordance therewith, in exercise of the powers conferred upon the Management Council under Section 54 (1) and 55 (1) of the Maharashtra Universities Act, 1994 and the Ordinances 6318 and 6319 and Regulations 9038 & 9039 and the syllabus as per the Credit Based Semester and Grading System of Diploma in Accounting & Taxation has been introduced, which is available on the University's web site (www.mu.ac.in) and that the same has been brought into force with effect from the academic year 2015-16.

MUMBAI – 400 032

8th June, 2016

To,

[Signature]
2/6/16
REGISTRAR

The Principals of affiliated Colleges in Commerce and the Heads of recognized Institutions concerned.

A.C/4.2 /11/03/2016

M.C/7/11/03/2016

No. UG/13 -A of 2016-17 MUMBAI-400 032 8th June, 2016

Copy forwarded with compliments for information to:-

- 1) The Dean, Faculty of Commerce,
- 2) The Controller of Examinations,
- 3) The Co-Ordinator, University Computerization Centre.

[Signature]
2/6/16
REGISTRAR

PTO..

AC-11.03.16

Cover Page

AC 11.03.16
Item No. 4.2

UNIVERSITY OF MUMBAI



Syllabus for Approval

O 6318

O 6319

R 9038

R 9039

Sr. No.	Heading	Particulars
1	Title of the Course	Diploma in Accounting and Taxation
2	Eligibility for Admission	XII Pass from any stream
3	Passing Marks	40 out of 100 (60:40 pattern) (Separate passing for internal and external exam)
4	Ordinances / Regulations (if any)	-
5	No. of Years / Semesters	2 years and 4 semester
6	Level	R.G./U.G./Diploma/Certificate (Strike out which is not applicable) *There is certificate course, advance certificate and Diploma in I year, Advance Diploma in II year and in III year students be admitted in T.Y.B.Com / B.VOC as per UGC guidelines.
7	Pattern	Yearly / Semester (Strike out which is not applicable)
8	Status	New / Revised (Strike out which is not applicable)
9	To be implemented from Academic Year	From Academic Year 2015-2016

Date: 12/01/2016

Name of BOS Chairperson: CA C.D. Phadke

Birla College, Kalyan

(For community college, BOS is formed at College level.)

Mobile No.-09869102010

Signature:

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

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

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

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 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 COMMUNICATION , Letters of Inquiry, Complaints, Sales etc. Project : How To Write An E-Mail	03 02

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 (* 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.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.

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)

1.1B.1.	Accountancy & Financial Management – 1B
1. 1B.2	Direct Tax – 1B
1. 1B.3	Cost Accounting -1B
1. 1B.4	Mathematics and Statistics -1B
1. 1B.5	Business Communication 1B
1. 1B.6	Business economics paper – 1B
1. 1B.7	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.	Departmental Final Accounts 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.	Accounting for Hire Purchase 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	Stock Valuation	03
	Valuation of closing stock as per FIFO and weighted average cost method	

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

DIPLOMA IN ACCOUNTING AND TAXATION

❖ 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

1.1B.2. DIRECT TAX – 1B

SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	INCOME FROM HOUSE PROPERTY (SEC 22 TO 27) 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.	PROFITS AND GAIN OF BUSINESS AND PROFESSION (SEC 28 TO 44) 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

DIPLOMA IN ACCOUNTING AND TAXATION

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.

DIPLOMA IN ACCOUNTING AND TAXATION

1.1B.3. Cost Accounting – 1B

SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	Labour Cost: 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..	Overheads: 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

DIPLOMA IN ACCOUNTING AND TAXATION

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

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>MATHEMATICS:- SHARES AND MUTUAL FUNDS</p> <p>SHARES :-</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>STATISTICS:-</p> <p>Measure Of Dispersion:-</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.

DIPLOMA IN ACCOUNTING AND TAXATION

1.1B.5. BUSINESS COMMUNICATION-1B

SYLLABUS FOR ADVANCE CERTIFICATE COURSE

Module	Topics	No. of Lectures
1.	BARRIERS TO COMMUNICATION ; Physical, Semantic, Language, Socio- Cultural And Psychological. How To Overcome This Barriers? (Project : Case Study Of Semantic Barriers)	03 03
2.	WRITING SKILL: 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

DIPLOMA IN ACCOUNTING AND TAXATION

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

DIPLOMA IN ACCOUNTING AND TAXATION

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.

DIPLOMA IN ACCOUNTING AND TAXATION

AC 11/03/2016
Item No. 4.2 (C)

SYLLABUS AND QUESTION

PAPER PATTERN

AT

DIPLOMA 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 Diploma Course (3 months)

SKILL COMPONENTS

- Accountancy and Financial Management-2
- Direct Tax - 2
- Cost Accounting - 2

GENERAL COMPONENTS

- Mathematics and Statistics-2
- Business Communication-2
- Business Economics paper – 2
- Commerce paper -2

DIPLOMA IN ACCOUNTING AND TAXATION

DIPLOMA in ACCOUNTING AND TAXATION

(SUMMARY OF SYLLABUS)

(DIPLOMA IN ACCOUNTING AND TAXATION)	
1.2.1	ACCOUNTING & FINANCIAL MANAGEMENT-2
1.2.2	DIRECT TAX -2
1.2.3	COST ACCOUNTING -2
1.2.4	MATHEMATICS AND STATISTICS-2
1.2.5	BUSINESS COMMUNICATION - 2
1.2.6	BUSINESS ECOCOMICS PAPER – 2
1.2.7	COMMERCE PAPER – 2

DIPLOMA IN ACCOUNTING AND TAXATION

1.2.1 Accountancy and Financial Management-2

SYLLABUS

Module	Topics	No. of Lectures
1	Accounting from Incomplete Records	08
	Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	
2	Consignment Accounts	08
	Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)	
3	Branch Accounts	08
	Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method	
4	Accounting with the use of Accounting Software	08
	Introduction Preparation of books and trial balance with the use of accounting Software	

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Q-2	Full length question or	15 marks
Q-2	Full length question	15 marks
Q-3	Full length question	15 marks

DIPLOMA IN ACCOUNTING AND TAXATION

Q-3	Or Full length question	15 marks
Q-4	Full length question	15 marks
Q-4	Or 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

1.2.2. DIRECT TAX – 2

SYLLABUS

MODULE	CONTENTS	No.
1	Capital Gains (S. 45 , 48 –50 , 54)	10
	Basis of charge –there must be a capital asset –capital asset must be transferred –date of transfer within previous year –how capital gains are computed –full value of consideration –expenditure on transfer –actual cost of acquisition –deemed cost of acquisition –cost of improvement –indexed cost –capital gain in certain special cases –capital gain on sale of residential house –illustrations .	
2	Income From Other Sources (S. 56 –59)	7
	Introduction –basis of charge –deductions –expenses disallowed –recovery against earlier deductions –exempt incomes –worksheet /rapid revision – Illustrations.	
3	Deductions From Gross Total Income (S. 80A ,S. 80B ,S. 80C ,S. 80CCC ,80D ,80DD ,80E & S. 80U)	5
	Introduction –gross total income –deductions V/S exemptions –principles of deduction –deductions in respect of savings –contribution to pension funds –medical insurance premium paid –maintenance of handicapped dependant –interest on loan for higher education –deduction for handicapped resident individual –worksheet /rapid revision –illustrations .	
4	Computation Of Total Income	10
	How to compute total income –Worksheet 10.1: Computing Total Income – illustrations.	

QUESTION PAPER PATTERN

DIPLOMA IN ACCOUNTING AND TAXATION

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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

1.2.3 Cost Accounting – Introduction and Basic Concepts-2

SYLLABUS

Module	Topics	No.of Lectures
1	Contract costing:	12
	Progress payments, retention money, contract accounts, accounting for material , accounting for tax deducted at source by the contractee , accounting for plant used in contract , treatment of profit on incomplete contracts , contract profit and balance sheet entries . Note –simple practical problems.	
2	Process costing :	12
	Process loss , abnormal gains and losses , joint products and by products. Excluding equivalent units inter-process profit. Note –simple practical problems based on process costing and joint and by products.	
3	Introduction to marginal costing :	08
	Marginal costing meaning , applications , advantages, limitations , contribution , breakeven analysis and profit volume graph. Note –simple practical problems based on marginal costing excluding decision making.	

QUESTION PAPER PATTERN

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Q-2	Full length question or	15 marks

DIPLOMA IN ACCOUNTING AND TAXATION

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
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DIPLOMA IN ACCOUNTING AND TAXATION

1.2.4 MATHEMATICS AND STATISTICS TECHNIQUES –2

SYLLABUS

[A] MATHEMATICS

Module	Contents	No. of lectures
1	Functions, Derivatives and Their Applications	07
	<p>a. Concept of real functions :- constant function, linear function, x_n, e_x, a_x, $\log x$. Demand, Supply, Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point.</p> <p>b. Derivative of functions:</p> <p>i. Derivative as rate measure, Derivative of x_n, e_x, a_x, $\log x$.</p> <p>ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. Second order derivatives.</p> <p>iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand. Maxima and Minima for functions in Economics and Commerce. (Examination Questions on this unit should be application oriented only.)</p>	
2	Interest and Annuity	07
	<p>a. Interest: Simple Interest, Compound Interest (Nominal & Effective Rate of Interest),. Calculations involving upto 4 time periods.</p> <p>b. Annuity: Annuity Immediate and its Present value, Future value. Equated Monthly Installments (EMI) using reducing balance method & amortization of loans. Stated Annual Rate & Affective Annual Rate Perpetuity and its present value. Simple problems Involving up to 4 time periods.</p>	

[B] STATISTICS

3	Bivariate Linear Correlation and Regression	07
	<p>a. Correlation Analysis: Meaning, Types of Correlation, Determination of Correlation: Scatter diagram, Karl Pearson's method of Correlation Coefficient (excluding Bivariate Frequency Distribution Table) and Spearman's Rank Correlation Coefficient.</p> <p>b. Regression Analysis: Meaning, Concept of Regression</p>	

DIPLOMA IN ACCOUNTING AND TAXATION

	equations, Slope of the Regression Line and its interpretation. Regression Coefficients (excluding Bivariate Frequency Distribution Table), Relationship between Coefficient of Correlation and Regression Coefficients , Finding the equations of Regression lines by method of Least Squares.	
4	Time series and Index Numbers	06
	a. Time series: Concepts and components of a time series. Representation of trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Squares Method (Linear Trend only).	

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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

DIPLOMA IN ACCOUNTING AND TAXATION

❖ 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

1.2.5. BUSINESS COMMUNICATION-2

SYLLABUS

Module	Contents	No. of lectures
1	Presentation Skills	04
	1. Presentations – (to be tested in tutorials only) 4 Principles of Effective Presentation Effective use of OHP Effective use of Transparencies How to make a Power-Point Presentation	
2	Group Communication	15
	1. Interviews – 5 Group Discussion Preparing for an Interview Types of Interviews – Selection, Appraisal, Grievance, Exit 2. Meetings -- 4 Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants Drafting of Notice, Agenda and Resolutions 3. Conference – 3 Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing 4. Public Relations – 3 Meaning Functions of PR Department External and Internal Measures of PR	
3	Business Correspondence	08
	1. Trade Letters – 10 Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]	

DIPLOMA IN ACCOUNTING AND TAXATION

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Q-4	Full length question Or	15 marks
Q-4	Full length question	15 marks

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DIPLOMA IN ACCOUNTING AND TAXATION

1.2.6 BUSINESS ECONOMICS - PAPER 2

SYLLABUS

Module	Content	No.of lectures
1	MARKET STRUCTURE	09
	Short-run and long-run equilibrium of a firm and Industry under perfect competition – Sources of monopoly – Short-run and long-run equilibrium of a firm under monopoly – Features: Monopolistic Competition and Oligopoly – Case studies	
2	PRICING PRACTICES AND MARKET FAILURE	09
	Pricing Practices: Price Discrimination, Dumping, Marginal-cost pricing, Cost-plus pricing, Multiple-product pricing. Market Failure: Concept of market failure and inefficiency (Productive and allocative inefficiency using PPC) – Causes of market failure (Public goods, Market power, Externalities , Information asymmetry and Equity) – Government intervention and market efficiency – Case studies	
3	Capital Budgeting	09
	Capital Budgeting: Meaning and Importance- Investment Criteria: Pay Back Period Method, Net Present Value Method, and Internal Rate of Return Method - Case Studies.	

DIPLOMA IN ACCOUNTING AND TAXATION

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DIPLOMA IN ACCOUNTING AND TAXATION

1.2.7 COMMERCE PAPER – 2

SYLLABUS

Module	Contents	No. of lectures
1	CONCEPT OF SERVICES :	03
	1 Introduction : Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian context. 2 Marketing Mix : - Consumer expectations, Services Mix,- Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people.	
2	RETAILING :	03
	1 Introduction : Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers. 2 Retail Scenario : Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing.	
3	RECENT TRENDS IN SERVICE SECTOR :	10
	1 ITES Sector : Concept and scope of BPO, KPO, LPO and ERP. 2 Banking and Insurance Sector : ATM, Debit & Credit Cards, Internet Banking – Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India. 3 Logistics : Net working – Importance – Challenges.	
4	E-COMMERCE	11
	1 Introduction : Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce. 2 Types of : Basic ideas and Major activities of B2C, E-Commerce B2B, C2C. 3 Present status: Transition to E-Commerce in India, of E-Commerce E-Transition Challenges for Indian in India : Corporates; on-line Marketing Research.	

DIPLOMA IN ACCOUNTING AND TAXATION

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