

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

Curriculum						SUBJECT	SCHEME OF EXAMINATION								
Periods Per Week							THEORY				PRACTICAL				
Lecture	Tutorial	Project	Lab	Work Shop	Total		EXAMINATION		Sess. Marks	Total Marks	EXAMINATION		Sessional Marks	Total Marks	Grand Total
						Dur (Hr.)	Marks			Dur	Marks				
4	2	-	-	-	6	1. Fundamentals of Bussiness Accounting	2:30	50	20	70	-	-	-	-	70
4	2	-	-	-	6	2. Practice and Procedures of Taxation	2:30	50	20	70	-	-	-	-	70
3	1	-	-	-	4	3. Advanced Bussiness Accountancy	2:30	50	20	70	-	-	-	-	70
3	1	-	-	-	4	4. Cost Accountancy and Financial Management	2:30	50	20	70	-	-	-	-	70
3	-	-	-	-	3	5. Basics of Banking and Auditing	2:30	50	20	70	-	-	-	-	70
-	2	-	-	-	2	6. Project in Accountancy	2:30	50	20	70	-	-	-	-	70
2	-	-	-	-	2	7. Environmental Education and Disaster Management (*)	2:30	50*	-	-	-	-	-	-	-
2	-	-	6	-	8	8. Computerised Accountancy	-	-	-	-	2:00	50	20	70	70
1	-	-	4	-	5	9. Computerised Tax Accountancy	-	-	-	-	2:00	50	20	70	70
2	-	-	6	-	8	10. Fundamentals of Computer and Information Technology	-	-	-	-	2:00	50	20	70	70
-	-	-	-	-	-	11. Field Exposure	-	-	-	-	-	50	20	70	70
24	8	-	16	-	48	TOTAL	-	300	120	420	-	200	80	280	700

Games/NCC/Social & cultural activity /Community development + discipline (30+20)

50

NOTE:

1. Each session will be of 32 weeks
2. Effective teaching will be at least 25 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 compromise of various co-curricular activities like Seminar, extension lectures, field visits, NCC, NSS, Hobby clubs, Games and cultural activities.
7. Field visits and extension lectures shall be organized and managed well in advance at the institute level as per need.
8. 4 weeks structured & supervised, branch specific, task oriented industrial/field exposure to be organised during summer vacation. Students shall submit a report .There shall be 70 marks for this exposure .These marks shall be awarded by the practical examiner at the end of year (Examination marks: 50, Sess. marks: 20).
9. (*) It is compulsory to appear and to pass in examination, but awarded marks will not be Included for division and percentage of obtained marks.

CONTENTS

S.NO.	PARTICULARS	PAGE NO.
	Study and Evaluation Scheme.	1
	List of Contents.	2
	Main Features of the Curriculum.	3
	List of Experts.	4
	Need Analysis.	5
	Profile Development.	6 - 7
I	Job Potential/Job Opportunity	8
II	Course Objectives.	9
III	Detailed Course Contents.	

Theory subjects

1.	Fundamentals of Business Accounting	10 - 12
2.	Practice & Procedures Of Taxation	13 - 16
3.	Advanced Business Accountancy	17 - 18
4.	Cost Accountancy and Financial Management	19 - 22
5.	Basics of Banking and Auditing	23 - 25
6.	Project in Accountancy	26
7.	Environmental Edu. & Disaster Management	27 - 30

Practicals

8.	Computerised Accountancy	31 - 33
9.	Computerised Tax Accountancy	34 - 36
10.	Fundamentals of Computer & Information Tech.	37 - 38
11.	Field Exposure	39

X.	Staff Structure.	40
XI.	Space Requirement.	41 - 42
XII.	List of Equipment.	43
	Learning Resource Material	44
	Annexure-I Questionnaire.	45 - 47
	Annexure-II Summer Training Schedule	48
	Annexure-III	49
	Recommended Books	50 - 56

Main Features of The Curriculum

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

LIST OF EXPERTS

List of experts who contributed in the design and development of the curriculum for The One Year Post Graduate Diploma in Accountancy (with computerized accounts and taxation)

1. Shri Nanhe Singh Lecturer CSE deptt.,
H.B.T.I., Kanpur
2. Dr. P.K.Awasthi Sr. Lecturer/Principal
Government Leather Institute, Kanpur
3. Ms. Kiran Shukla Management Faculty
UPTEC, The Mall, Kanpur
4. Ms. Roli Srivastava Management Faculty
UPTEC, The Mall, Kanpur
5. Shri S.K.Singh Lecturer
A.I.T.H., Kanpur
6. Shri L.S. Yadav Head of Deptt., Computer Application,
Govt. Polytechnic, Kanpur
6. Shri Kamlesh Tiwari Lecturer, Computer Engg.
Govt. Polytechnic Kanpur
8. Shri Kumar Computer Programmer,
Government Leather Institute, Kanpur
9. Smt. Sushma Gaur Director,
I.R.D.T, U.P.,
Kanpur
10. Shri Vikas Kulshreshtha Asstt. Prof.
I.R.D.T, U.P.,
Kanpur

NEED ANALYSIS

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

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

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

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

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

PROFILE DEVELOPMENT:

The job of development of curriculum of One Year Post Graduate Diploma in Accountancy (With Computerized Accounts and 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 upgradation in machine and material have been taken into consideration in the development of curriculum. The input qualification for the course is Graduate in any discipline with Joint Entrance Examination.

Following steps were taken in the revision of curriculum :

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

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

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

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

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

I. JOB POTENTIAL/JOB OPPORTUNITIES:

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

1. Govt. Sector / Semi Govt. Sector

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

2. Private Sector

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

Post

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

II COURSE OBJECTIVES:

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

1. FUNDAMENTALS OF BUSINESS ACCOUNTANCY

Level of Knowledge : Working Knowledge

Objectives :

To Gain working knowledge of the principals and procedures of Accounting their application to different practical situations.

To gain the ability to solve simple problems and cases relating to sole proprietor ship, partnership and companies .

Sr.No	Topic	Lecture	Tutorial
1	Introduction to accounting System	8	4
2	Accounting Concepts	8	4
3	Accounting Equation & Transaction Analysis	8	4
4	Introduction of Single and Double Entry System	8	4
5	Concepts of Journal & Subsidiary books	12	6
6	Concepts of Accounting mechanism	12	6
7	Concepts of final Accounts	16	8
8	Financial Statement of Not for profit organisation	12	6
9	Bank Reconciliation statement depreciation Accounting	16	8
	TOTAL	100	50

Detailed contents

1. Introduction to accounting System :

1.1 Meaning & Definition of Accounting

- 1.2 Objective of Accountings
- 1.3 Concept and features of Book- keeping
- 1.4 Branches of Accounting (financial, Management & cost)
- 1.5 Basis of Accounting (Accrual basis, Cash Basis)

2. *Accounting Concepts:*

- 2.1 Accounting Concepts and Conventions / GAAP
- 2.2 Accounting Equation concept
- 2.3 Accounting period concept
- 2.4 Concept of matching Realization accrual

3. *Accounting Equation & Transaction Analysis:*

- 3.1 Introduction of Assets, Liabilities Equities
- 3.2 Concept of Transaction Analysis
- 3.3 Classification of Accounts (Real, Personal & Nominal)

4. *Introduction of Single and Double Entry System :*

- 4.1 Meaning and definition of Single and Double Entry System
- 4.2 Advantages of Double entry System
- 4.3 Types of Business Transaction (Cash transaction Credit Transaction, Barter Transaction, paper transaction)
- 4.4 Concepts of Important Terminologies - opening Stock, Closing Stock goods Inventory, Assets Liabilities, Capital, Debit, Credit Debtors, Creditors, Income Expenses, Loss, Profit

5. *Concepts of Journal & Subsidiary books:*

- 5.1 Meaning of Journal, format of Journal
- 5.2 Rules of Journalising with numericals
- 5.3 Concepts and format of Cash Books, Petty Cash books
- 5.4 Other Subsidiary books like B/P, B/R, Purchase, Sales etc

6. Concepts of Accounting mechanism:

- 6.1 Meaning and definition of ledger
- 6.2 Need and Importance of Ledger
- 6.3 Rules of Posting with numerical
- 6.4 Meaning of Trial Balance, Objectives.
- 6.5 Methods of Preparing Trail Balance
- 6.6 Concept of Suspense Account
- 6.7 Disclosed and undisclosed error in preparing trial Balance and their rectification.

7. Concepts of final Accounts:

- 7.1 Meaning of final Accounts
- 7.2 Meaning and format of Manufacturing, trading, Profit & Loss A /c and Balance Sheet
- 7.3 Marshalling and Grouping of Assets Liabilities in Balance sheet
- 7.4 Numerical practice of without adjustment final A/c
- 7.5 Numerical practice of with adjustment final A/c

8. Financial Statement of Not for profit organisation :

- 8.1 Meaning and characteristics
- 8.2 Receipts and payments Accounts, Income and Expenditure Accounts
- 8.3 Balance Sheet preparation.

9. Bank Reconciliation statement depreciation Accounting:

- 9.1 Bank Reconciliation Statement- Meaning , Need, Preparing BRS when Cash or Pass book Balance is given
- 9.2 Depreciation- Meaning, Need, Causes, Objectives, Methods of Charging Depreciation by straight line and Diminishing Balance Method

2. PRACTICE AND PROCEDURE OF TAXATION

Level of Knowledge : Working Knowledge

Objectives:

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

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

Sr.No	Topic	Lecture	Tutorial
1	Basis of taxation of income	8	4
2	Income exempt from tax	8	4
3	Computation of income under the head of salaries and house property	8	4
4	Computation of income under the head of business or profession and other sources	8	4
5	Deductions from gross total income	8	4
6	Taxation and tax liability	12	6
7	Filing of returns and e filing	8	4
8	Service tax	12	6
9	VAT and CST	16	8
	TOTAL	100	50

Detailed contents

1. Basis of taxation of income :

Introduction of Income tax, important definition, charge of Income tax, Distinction between capital and Revenue Receipts, Residence and tax Liability,

Meaning and Scope of Total Income, Concept of Previous year and assessment year,

2. Income exempt from tax:

Income exempt from tax, exemptions for charitable trusts and institutions.

3. Computation of income under the head of salaries and house property.

3.1 Income from Salary.

Head of Income, Computation of income from salaries, perquisites Valuation of perquisites, profit in lieu of or in addition to salary deduction allowed from salary, provident funds Treatment, Income exempt from tax and not included in salary.

3.2 Income from House Property Basic of charge, Annual value, Computation of Net annual value, Deductions Allowable from income from House property, Exemptions.

4. Computation of income under the head of business or profession and other sources, Meaning of business or profession, Income, Profit and losses, deductions allowable, other deductions, expenses disallowed.

5. Deductions from gross total income:

Rebate of Income Tax in respect of certain Payments, Deduction in respect of certain payments, Relief and Rebate in respect of Income Tax and Rates of Income Tax.

6. Taxation and tax liability:

- (i) Taxation of Individuals
- (ii) Taxation of Hindu undivided families
- (iii) Taxation of firms
- (iv) Taxation of Association of Individuals
- (v) Taxation of co- operative Societies
- (vi) Taxation of Non - residents

7. Filing of returns and E - filing:

Manual Returns preparation and filling of forms and challans, Tax Computation and e - filling of Returns.

8 . Service tax

- (i) General provision relating to service tax
- (ii) Concept and general principles of service tax
- (iii) Service, provider and service receiver.
- (iv) Value of taxable service
- (v) Exemption from service tax.
- (vi) Classification of services.
- (vii) Procedures of service tax.
- (viii) Other issue in Service tax.
- (ix) Export of Services
- (x) Import of Services
- (xi) Taxable service A to D
- (xii) Taxable service E to Z
- (xiii) Payment of Service tax and filing of Returns.

9. VAT and CST:-

(1) Basic Scheme of VAT i.e. sales tax.
Introduction of Vat, Categories of sales Vat
concepts and general principles

(2) Sale for VAT / CST:

Sale and deemed sale , transactions which are not 'sales', deemed sale, goods involved in works contract, stock transfer/ branch transfer.

(3). Goods and Dealer;

Goods for purpose of Vat and SCT, dealer under CST and state VAT ACT

(4) State Level VAT:

Introduction , Basic Concept of VAT, other varieties of VAT, disadvantages and pitfalls in VAT, highlight of state sales Tax (VAT), Provisions of state VAT, Record of Input tax credit, accounting treatment of VAT, VAT calculations, goods & services tax.

3.ADVANCED BUSINESS ACCOUNTANCY

Level of Knowledge : Working Knowledge

Objectives :

To lay a foundation for the preparation and presentation of Financial statements.

To Gain Working knowledge of the professional Standards and application of accounting principles to different practical situations

To Gain the ability to solve problems in different type business financial statements.

Sr.No	Topic	Lecture	Tutorial
1	Accounting Standards	11	4
2	Company final Accounts	11	4
3	Insolvency Account	11	4
4	Financial Statement of Banking , Insurance & Electricity companies:	11	4
5	Accounting for Shares	11	3
6	Accounting for Debentures	11	3
7	Accounting for partnership	9	3
	TOTAL	75	25

Detailed contents

1. Accounting Standards :

Introduction, Meaning, Significance, Need, Scope and Compliance of Accounting Standards, accounting standards in India, Accounting Standard Board, Procedure of Issuing Accounting standards, India and International Accounting standards.

2. Company final Accounts:

Introduction, preparation and presentation of final accounts, forms and contents of Company Balance sheet and Profit Loss account, profit & loss & appropriation account.

3. *Insolvency Account:*

Accounting involved in liquidation of companies statement (affairs (including deficiency/ Surplus accounts) and liquidators statements of accounts of the winding up.

4. *Financial Statement of Banking , Insurance & Electricity companies:*

Introduction, Format of banking company, insurance company & electricity company balance sheet / financial Statement.

5. *Accounting for Shares:*

Issue of share at par, Issue of share at premium issue of share discount, calls in arrear calls in advance, forfeiture of share and their Re- issue, bonus issue of shares.

6. *Accounting for Debentures:*

Issue of debenture at premium at par and discount calls in arrear and advance on debentures redemption of debentures. Interest on Debentures loss on issue of debentures

7. *Accounting for partnership:*

Essential characteristics of partnership, partnership deed , final account of partnership admission, retirement and death of a partner including goodwill.

4.COST ACCOUNTING AND FINANCIAL MANAGEMENT

Level of Knowledge: working Knowledge:

Objectives:

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

To be able to interpret cost accounting statements.

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

Sr.No	Topic	Lecture	Tutorial
1	Introduction to cost Accounting	5	2
2	Material And Material Control	7	2
3	Labour and Labour Control	7	2
4	Direct Expenses, Indirect Expenses and overheads	7	2
5	Unit costing	7	2
6	Contract and Job Costing	7	2
7	Process Costing	7	2
8	Introduction to marginal Costing and break ever Analysis:.	7	3
9	Introduction to standard costing and variance Analysis	7	3
10	Ratio Analysis	7	3
11	Cash Flow and fund flow	7	2
	TOTAL	75	25

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, Installation of a costing systems, Relationship of cost Accounting with financial

accounting and Management accounting and financial management.

2. Material And Material Control:

(A) Material Cost:

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

(B) Inventory Control:

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

(C) Consumption ;

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

(D) Inventory Accounting :-

Process of Inventory accounting

3. Labour and Labour Control:

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

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

(iv) Efficiency rating procedures.

(v) Remuneration systems and incentive schemes,

(vii) Labour productivity, time recording

4. *Direct Expenses, Indirect Expenses and Overheads:*

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

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

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

Overheads:

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

5. *Unit costing :-*

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

6. *Contract and Job Costing:*

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

7. *Process Costing :*

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

8. *Introduction to marginal Costing and break ever Analysis:.*

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

9. Introduction to standard costing and variance Analysis.

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

10. Ratio Analysis:

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

11. Cash Flow and fund flow.:

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

5. BASICS OF BANKING AND AUDITING

Level of Knowledge : Working Knowledge

Objectives :

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

Sr.No	Topic	Lecture
1	Banking System & Concept	5
2	Bank and Banking System	5
3	Accounts operated by the Banker	5
4	Negotiable Instruments	6
5	Advance Banking	6
6	Auditing Concepts Engagement Documentation and need for Audit	6
7	Auditing Evidence	6
8	Internal Control With Computerised Environment	6
9	Audit Sampling and analytical Review Procedures	6
10	Audit of Payment and Receipts, Purchase Sales, Assets and Liabilities	6
11	Company Audit	6
12	Audit Report	6
13	Audit of Special Companies	6
	TOTAL	75

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.

5. Advance Banking:

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

2. Working Capital Financing

6. Auditing Concepts Engagement Documentation and need for Audit

7. Auditing Evidence:

Audit procedures for obtaining evidence, Sources of evidence, Reliability of Audit evidences, method of obtaining audit evidence, physical verification, documentation, Direct confirmation, Re -Computation, Analytical Review Techniques, Representation by management.

8. Internal Control With Computerised Environment:

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

9. Audit Sampling and analytical Review Procedures:

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

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

11. Company Audit:

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

12. Audit Report:

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

13. Audit of Special Companies :

Audit of Educational Institutions , Hotels, Clubs Hospitals Government Companies

6.PROJECT WORK IN ACCOUNTANCY

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

Tally (Latest Version)

Wings (Latest Version)

Or Busy (Latest Version)

In following suggested topics -

Advanced inventory

Pay roll Accounting

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

Point of Sales

Data Maintenance

Manufacturing

Financial Accounting

Job costing

e- Commerce

7. ENVIRONMENTAL EDUCATION & DISASTER MANAGEMENT

L T P
2 - -

RATIONALE:

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

TOPIC WISE DISTRIBUTION OF PERIODS:

SL. NO.	TOPIC	L	T	P
1.	Introduction	6		
2.	Pollution	3		
2.1	Water Pollution	8		
2.2	Air Pollution	8		
2.3	Noise Pollution	3		
2.4	Radio Active Pollution	4		
2.5	Solid Waste Management	5		
3.	Legislations	3		
4.	Environmental Impact Assessment	4		
5.	Disaster Management	6		
TOTAL		50	-	-

DETAILED CONTENTS

1. INTRODUCTION :

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

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

2. POLLUTION :

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

2.1 WATER POLLUTION :

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

2.2 AIR POLLUTION :

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

- Monitoring and control of air pollutants, Control measures techniques. Introductory Idea of control equipment in industries i.e.
 - A. Settling chambers
 - B. Cyclones
 - C. Scrubbers (Dry and Wet)
 - D. Multi Clones
 - E. Electro Static Precipitations
 - F. Bog Fillers.

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

2.3 NOISE POLLUTION :

Sources of noise pollution, its effect and control.

2.4 RADISACTIVE POLLUTION :

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

2.5 SOLID WASTE MANAGEMENT :

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

3. LEGISLATION :

Preliminary knowledge of the following Acts and rules made thereunder-

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

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

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

4. ENVIRONMENTAL IMPACT ASSESSMENT (EIA) :

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

5. DISASTER MANAGEMENT :

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

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

8.COMPUTERISED ACCOUNTANCY (PRACTICAL)

L	T	P
2	-	6

Objective

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

1. Accounting in Computerized Environment:

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

2. Start up:

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

3. Basic Financial Accounting :

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

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

4. *Advanced financial Accounts:*

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

5. *Data Maintenance :*

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

6. *Basic inventory :*

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

7. *Advanced inventory:*

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

9.COMPUTERISED TAX ACCOUNTANCY (PRACTICAL)

L T P
1 - 4

Objective

Computer Based tax Calculation and Return filing, using latest version of popular software packages Like - Tally , Busy, Wings etc.;

1. Fringe Benefit Tax (FBT);

- 1.1 Fringe benefit
- 1.2 Fringe Benefit Tax
- 1.3 Type of fringe benefits
- 1.4 Applicability of FBT
- 1.5 Advance Fringe Benefit Tax
- 1.6 Filing of FBT Tax Annual Return
- 1.7 Configuration Set up for FBT
- 1.8 Ledges Creation of FBT
- 1.9 FBT Voucher Entry
- 1.10 FBT Deposit Voucher
- 1.11 Booking of FBT Expenses
- 1.12 FBT Deposit Voucher
- 1.13 FBT Reports
- 1.14 FBT Deposit Challan Printing

2. Tax Deducted At Source (TDS):

- 2.1 Company features set up for TDS
- 2.2 TDS Ledges Account creation
- 2.3 Party ledger account creation
- 2.4 Expenses journal voucher entry
- 2.5 TDS Deduction Journal Voucher
- 2.6 Party payment Voucher with TDS Deduction
- 2.7 Deposit of TDS to Government
- 2.8 TDS Reports
- 2.9 Alteration of TDS Rates in Voucher
- 2.10TDS on Advance

3. Tax Collected at Source (TCS);

- 3.1 What is TCS
- 3.2 Good on which TCS Applicable
- 3.3 Payment of TCS to the Government
- 3.4 TCS Certificate
- 3.5 Issue of Duplicate Certificate
- 3.6 TCS Exemption
- 3.7 Filling of TCS Return
- 3.8 TCS Reports.

4. Value Added Tax (VAT):

- 4.1 Value added tax
- 4.2 Types of Dealers
- 4.3 Company features set up for vat
- 4.4 VAT classification
- 4.5 Ledger set up for VAT
- 4.6 VAT related voucher entry
- 4.7 VAT in debit & credit notes
- 4.8 VAT in sales Return
- 4.9 VAT in Purchase Return
- 4.10 VAT in Accounting voucher
- 4.11 VAT Reports.
- 4.12 VAT on Interstate Purchase & Sales
- 4.13 VAT Computation
- 4.14 VAT Reports to Branch Transfer
- 4.15 VAT Reports of Imports & Exports.
- 4.16 VAT Composition Tax

5. Central sales tax :

- 5.1 Central Sales Tax
- 5.2 CST Rates & Declaration from
- 5.3 Filling of CST Return
- 5.4 Configuration setup for CST
- 5.5 Company features set up for CST
- 5.6 CST related ledger accounts creation
- 5.7 CST related voucher entry
- 5.8 CST forms Reports.

6 . Service tax

- 6.1 Company operations set up for service tax
- 6.2 Service Category profile
- 6.3 ServiceTax related ledger Account creation
- 6.4 Service Income voucher Entry
- 6.5 Service Tax Reports
- 6.6 Input Service Tax
- 6.7 Service tax deposit challan Printing

10. FUNDAMENTALS OF COMPUTER & INFORMATION TECHNOLOGY
(PRACTICAL)

L T P
2 - 6

1. *Introduction to Computers :*

Introduction to fundamentals, Characteristic, Categories and Classification of Computers, Input/ Output, peripheral, storage devices, Primary and secondary Memory.

2. *Operating Systems:*

Introduction to Operating Systems and its functions, An overview of various Operating Systems (Unix / Linux, Dos, Windows), Features of latest GUI Windows operating systems.

3. *Introduction to Word Processing*

Getting Started with MS Word, Document creation ,document editing & Formatting , Mail Merge, Printing a word document. Tables Handling , Formatting, inserting , filling a table, designing complex tables, Finding, editing replacing and proofing text spell check and correction, grammar check and correction, Image Handling. Creating Macros Sending e - mail from word, Import/ Export files, converting word document to web document, PDF files, Hyperlinks and OLE, Security feature in Ms word protection of documents, passwords for documents, checking for various in macros.

4. *Introduction to Electronic Spread Sheets:*

Application of electronic spread sheets, features of Ms - Excel, starting Ms - Excel, using sheet in work book, entering Data, Creating Series editing Data, Saving Closing work Books. Cell referencing, Ranges

and functions .Formatting work sheets and creating charts, Data form and printing , Creating macros.

5. Data Bases :

Fundamentals of Database and Data Base Management Systems (DBMS) ,Data Bases Models: List, hierarchical, network relational, Introduction to MS Access, Building and Customizing a Data base, DDL, DML, DA SQL programming Working with Queries and reports, Importing &Exporting.

6. E - Commerce :

Introduction to E-Commerce, Web commerce, Nature of E- Commerce and Web Commerce. Types of E - Commerce, online Purchase (B2B, B2C, C2C) Payment gateways CRM, EFT, E- Commerce Security. Electronic Data Interchange-Components and architecture, Mobile commerce

7. Networking ,Internet:

Introduction to networking, LAN, WAN, Topologies, Internet, Intranet and World Wide Web, Extranet applications of internet, Internet protocols. Components of Internet and data transmission, web browser, server e-mail search engine, Modem,bluetooth and Wi- Fi

11. FIELD EXPOSURE

L	T	P
-	2	-

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

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

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

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

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

STAFF STRUCTURE

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

Intake of the Course 60
Pattern of the Course Annual Pattern

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

Note :

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

SPACE REQUIREMENT

No. M 2

[A] Administrative Block

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

[B] Academic Block

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

[C]. Common Facilities

1.	Dispensary	1	75
2.	Canteen, Cooperative Store,Bank Extension Centre, Postal Services etc.	1	150
3.	Parking space		
	A. Cycle Stand	(1 Sqm./Cycle For 25% Students)	
	B. Scooter Stand	(3 Sqm./Scooter For 25% Students)	
	C. Car Garage	(15 Sqm./ Car)	
	D. Bus Garage	(55 Sqm./ Bus)	
4.	N.C.C. block	1	(2 Sqm/Student)
5.	Guest room (with 2 guest rooms and service facility)	1	100

[D]. Residential Facilities

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

Priority to be given in following order

(1)

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

(2)

- a. Hostel
- b. Students Aminities

(3)

- Residences of employee

LIST OF EQUIPMENT

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

A COMPUTER ACCESSORIES

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

LEARNING RESOURCE MATERIAL:

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

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

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

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

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

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

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

1.Name of the organisation: _____

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

3.Name of the department/section _____

4.Important functions of the _____
department/section _____

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

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

1. 2. 3.

4. 5. 6.

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

1. 2. 3.

4. 5. 6.

8.Mention the approximate percentage of the following desired in

P.G. Diploma teaching.

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

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

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

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

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

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

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

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

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

- 1. Knowledge component in the employees of commercial practice field.
- 2. Effect of climatic conditions
- 3. Any other

If yes ; Please give brief account of each.

14. Which type of assignment do you suggest for an entrepreneur in computerised Accountancy.

15. In which types of organisations can a P.G. diploma holder in computerised Accountancy work or serve.

1

2

3

4

5

6

16. Job prospects for the P.G. diploma holder in computerised accountancy, the next ten years in the state/ country.

17. In your opinion what should be the subjects to be taught to a P.G. diploma student in computerised Accountancy.

Theory

Practical

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

Theory

Practical

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

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

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

(Signature)

Kindly mail the above questionnaire duly filled to:-

Vikas Kulshreshtha
Asstt. Professor
Institute of Research, Development & Training, U.P.
Govt. Polytechnic Campus
Kanpur-208002
e-mail: architectvikask@rediffmail.com

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

ANNEXURE II- SUMMER TRAINING SCHEDULE

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

1. Name & Address of the unit
2. Date of
 - i. Joining.
 - ii. Leaving.
3. Nature of Industry
 - i. Product.
 - ii. Services.
 - iii. Working Hrs.
4. Sections of the unit visited and activities there in.
5. Details of machines/Tools & instruments used in working in the section of the unit visited.
6. Work procedure in the section visited.
7. Specifications of the Office automation equipments used.
8. Work of repair and maintenance of office automation equipments cell.
9. Details of the special sophisticated instruments used in the industry with details of care taken in their handling.
10. Checking and Inspecting procedure of equipments and their details.
11. Discription of any emergency and its correspondance .
12. Visit of units store, Manner of keeping store items, Their receiving & distribution.
13. Safety measures on work place & working conditions in general - comfortable, convenient & hygeinic.

ANNEXURE III

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

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

LIST OF RECOMMENDED BOOKS

ACCOUNTANCY , COST & MANGAEMENT ACCOUNTANCY

1. M.C. Shukla,
T.S. Grewal &
S.C. Gupta Advanced Accounts Vol. II; S. Chand & Company
Ltd., Ram Nagar, New Delhi-110 055.
2. R.L Gupta & Company Accounts; Sultan Chand & Sons, 23, Dary; M. Radhaswamy
Ganj, New Delhi-110 002.
3. S.N. Maheshwari Corporate Accounting; Vikas Publishing House (Pvt.
Ltd., 576, Masjid Road, Jangpura, New Delhi-110 014
4. S.P. Jain & Company Accounts; Kalyani Publishers, f4 K.L. Narang
Daryaganj, New Delhi-110 002.
5. J.R. Monga Fundamentals of Corporate Accounting; Mayoc
Paperbacks, A-95, Sector 5, Noida-201 301.
6. M.Y. Khan & Management Accounting; Tata McGraw Hil P.K. Jain
Publishing Co. Ltd., New Delhi.
7. C.T. Horngren Cost Accounting - A Managerial Emphasis; Pearsor
Education Asia, 482, F.I.E. Patparganj, Delhi-110092
8. M.N. Arora : Cost Accounting; Vikas Publishing House (P) Ltd.
New Delhi.
9. S.N. Maheshwari Cost and Management Accounting; Sultan Chand &
Sons, New Delhi.
10. S.P. Jain & Cost and Management Accounting; Kalyan K.L. Narang
Publishers, New Delhi.
11. I.M. Pandey Management Accounting; Vikas Publishing House (P
Ltd>, New Delhi.
12. V.K. Saxena &
CD. Vasnist Cost and Management Accounting; Sultan Chand 6
Sons, New Delhi.
13. N.K. Agrawal Cost Accounting; Shuchita Prakashan (P) Ltd.
Allahabad.
14. Atkinson,
Banker, Kaplan
& Young : Management Accounting; Pearson Education Asia
482, F.I.E. Patparganj, Delhi-92.
15. Goyal Accountancy for Class XI, McGraw-Hill Education (

- India) Ltd. B-4, Sector-63, Noida 201 301 e-mail:
ravi_chandran@mcgraw-hill.com.
16. Goyal Accountancy for Class XII, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail:
ravi_chandran@mcgraw-hill.com
17. Gurusamy Banking Theory law & Practice, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@mcgraw-hill.com
18. Gurusamy Financial Services and Systems, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201 301 e-mail: ravi_chandran@mcgraw-hill.com
19. Haag Management Information Systems(SIE), McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
20. 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
21. Helferet Techniques of Financial Analysis: A Modern Approach , McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
22. Hilton Managerial Accounting , McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
23. Khan Financial Management , McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
24. Khan Management Accounting, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
25. Khan Cost Accounting & Financial Management, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-

hill.com

26. Khan & Jain Cost Accounting, McGraw-Hill Education (India) Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
27. 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
28. 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
29. Kohn Financial Institutions and Markets, McGraw-Hill Education (India)Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
30. Lynch Accounting for Management : Planning and Control, McGraw-Hill Education (India)Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
31. Mukherjee Corporate Accounting, McGraw-Hill Education (India)Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
32. Mukherjee Modern Accountancy Volume I and II, McGraw-Hill Education (India)Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
33. Murthy Accountancy (Self Study Guide for Class XIII), McGraw-Hill Education (India)Ltd. B-4, Sector-63, Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com
34. Murthy Cost Accounting, McGraw-Hill Education (India)Ltd. B-4, Sector-63,

Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com

35. Murthy Essentials of Cost Accounting,
McGraw-Hill Education (India)Ltd. B-4, Sector-63,
Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com

36. Murthy Essentials of Management Accounting,
McGraw-Hill Education (India)Ltd. B-4, Sector-63,
Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com

37. Porwal Accounting Theory,
McGraw-Hill Education (India)Ltd. B-4, Sector-63,
Noida 201301 e-mail: ravi_chandran@mcgraw-hill.com

Tally

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

I. Direct Taxes:

1. Dr. V.K. Singhania : Students' Guide to Income-tax; Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta : Systematic Approach to Income-tax 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 Sahitya Bhawan, Agra. : Direct Taxes (with tax planning); Dr. S.P. Goyal
5. Sharad Bhargava : Income-tax for Students Mashbra Industries (P) Ltd., New Delhi.

II. 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.
4. P.L Malik : Commentaries on Customs Act, 1962; Eastern Book Company, Lucknow.
5. G. Sarangi : introduction to Indian Tax System and Central Excise Law and Procedure; Cencus Publications, New Delhi.
6. Harshad C. Choudhary : Central Excise & Customs; Ashoda Publications, Udaipur.

REFERENCE BOOKS

1. T.P. Ghosh : Accounting Standards and Corporate Accounting Practices; Taxman's, New Delhi.
2. Sanjiv Aggarwal : Accounting Standards and Corporate Practices; Snow White Publications, Mumbai.
3. Frankwood & : Business Accounting-2; Financial Times Professional Alen Sangster Ltd., London.
4. Anil B. Roy : A Guide to Company Balance Sheet, Profit & Loss Chowdhury Account with Different Types of Accounting Methods; Kamal Law House, Kolkata.
5. N.K. Prasad : Principles and Practice of Costing Accounting; Book Syndicate (P) Ltd., Kolkata.
6. S.P. Iyengar : Cost and Management Accounting; Sultan Chand & Sons, New Delhi.
7. C.T. Horngren : Introduction to Management Accounting; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi:
8. Ravi M. Kishore : Advanced Management Accounting; Taxmann's, New Delhi.
9. M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; Tata McGraw Hill Publishing Co. Ltd., New Delhi.
10. Kaplan & : Advanced Management Accounting; Pearson Atkinson Education Asia, 482, F.I.E. Patparganj, Delhi.
11. R. Hanson Don : Management Accounting; South Western College Publishing, Ohio, USA.
12. Drury Colin : Management and Cost Accounting; International Thomson Business Press, London.
13. Duncan : Cost and Management Accounting; Pearson Williamson Education Asia, 482, F.I.E. Patparganj, Delhi.
14. L. Hiresh Maurice : Advance Management Accounting; South Western College Publishing, Ohio, USA.
15. Dominiak & : Managerial Accounting; South Western College Louderback Publishing Company, Ohio, USA.
16. Hansen & : Cost Management; South Western College Mowen Publishing Company, Ohio, USA.

17. Kanga & Palkhivala Income-tax (Volumes I & II); N.M. Tripathi Pvt. Ltd., (Latest Edition).
18. S.D. Singh The Law of Central Sales-tax; Eastern Book Co., Lucknow; Part II.
19. R.K. Jain (i) Central Excise Manual;
(ii) Customs Law Manual.
20. S.P. Bhatnagar Customs Law & Procedures; Centax Publications, New Delhi.

Journals :

1. Chartered Secretary : I.C.S.I., New Delhi. (Monthly Journal)
2. Student Company Secretary : I.C.S.I., New Delhi. (Monthly Bulletin)
3. Income Tax Reports : Company Law Institute of India Pvt. Ltd., Tyagaraja Road, Madras.
4. Taxmann : Taxmann; 59/32, New Rohtak Road, New Delhi - 110 005.
5. Taxation : Taxation; 174 Jor Bagh, New Delhi.
6. Excise Law Times : Centex Publications; Defence Colony, New Delhi.
7. Tax and Corporate Reference : Bharat Law House Pvt. Ltd.; 22. Tarun Enclave, Pitampura, New Delhi - 110 034.

CURRICULUM FOR ONE YEAR
POST GRADUATE DIPLOMA COURSE IN

ACCOUNTANCY (WITH COMPUTERISED
ACCOUNTS AND TAXATION)

Effective from Session

UNDER DEVELOPMENT

ANNUAL SYSTEM

Prepared by

CURRICULUM DEVELOPMENT CELL

INSTITUTE OF RESEARCH, DEVELOPMENT &
TRAINING, U.P., KANPUR

Approved by

BOARD OF TECHNICAL EDUCATION, U.P., LUCKNOW