SCHEME OF EXAMINATION FOR ADD ON COURSES IN COMMERCE

NAME OF THE COURSE: CERTIFICATE COURSE IN ACCOUNTING ON COMPUTERS (CCAC)

TO BE TAUGHT AT THE LEVEL OF B.COM I YEAR

SCHEME OF EXAMINATIONS

PAPER CODE	PAPER	NOMNCLATURE OF THE PAPER	T	P
CCAC 1.1	PAPER-I	FINANCIAL ACCOUNTING IN BUSINESS	50	---
CCAC 1.2	PAPER-II	COMPUTER FOUNDATIONS	50	---
CCAC 1.3	PAPER-III	ELECTRONIC ACCOUNTING	---	100
CCAC 1.4	PAPER-IV	COMPUTER APPLICATIONS	---	100

NAME OF THE COURSE: DIPLOMA COURSE IN ACCOUNTING ON COMPUTERS (DCAC)

TO BE TAUGHT AT THE LEVEL OF B.COM II YEAR

SCHEME OF EXAMINATIONS

PAPER CODE	PAPER	NOMNCLATURE OF THE PAPER	T	P
DCAC 2.1	PAPER-I	CORPORATE AND INDUSTRIAL LAW FOUNDATIONS	100	---
DCAC 2.2	PAPER-II	COMPUTER APPLICATIONS IN ACCOUNTING	100	---
DCAC 2.3	PAPER-III	STATUTORY LAWS COMPLIANCE	---	100
DCAC 2.4	PAPER-IV	BUSINESS PROJECT	VIVA VOCE=100	

NAME OF THE COURSE: ADVANCE DIPLOMA IN ACCOUNTING ON COMPUTERS (ADAC)

TO BE TAUGHT AT THE LEVEL OF B.COM III YEAR

SCHEME OF EXAMINATIONS

PAPER CODE	PAPER	NOMNCLATURE OF THE PAPER	T	P
ADAC 3.1	PAPER-I	TAXATION, MANAGEMENT AND COST ACCOUNTING INTERFACE	100	---
ADAC 3.2	PAPER-II	STATUTORY COMPLIANCE OF TAX LAWS	---	100
ADAC 3.3	PAPER-III	MANAGEMENT AND COST ACCOUNTING ON COMPUTERS	---	100
ADAC 3.4	PAPER-IV	BUSINESS PROJECT	VIVA VOCE=100	

DIPLOMA COURSE IN ACCOUNTING ON COMPUTER (DCAC)

DCAC 2.1

CORPORATE AND INDUSTRIAL LAW FOUNDATIONS
Max Marks 100
Time: 3 hours

Objective: To provide exposure to the students regarding statutory procedures related to business environment.

Course Inputs

1. Detail knowledge of Corporate Law, Registrar of Companies (ROC) matters; Ministry of Company Affairs Requirements

2. Banking fundamentals which include banking procedures, instrumentation, interest calculation, usage of plastic money, internet banking, Phone banking, Debit Card & Credit Card ; Project Financing- Understand financial projections and project preparation

3. Basics of legal documentation required for any type of Contract or Deed

4. Introduction of Employees State Insurance Corporation (ESIC) law, Rules for Contributors

5. Introduction of Employees Provident Fund (EPF) Provisions ; Gratuity Act and Bonus Act

Note: Examiner will give nine questions out of which a candidate has to attempt five questions. First question will be compulsory and will contain six parts of three marks each and out of remaining eight questions, any four questions can be attempted. All questions will be of equal marks (18 marks each)

DCAC 2.2

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COMPUTER APPLICATION IN ACCOUNTING

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Practical Examination: 100 Marks

Time: Three Hours

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Objective: To make students expert in all applications of computers in general and accounting in particular.

Course Inputs

1. MS-Word & MS-Excel- Complete knowledge of working on MS Word and Excel Worksheet , creating Macros, opening Non-Excel files in Excel, Import of Excel data sheet and attaching spreadsheets in MS Word, Using Help Topics available on computer,
2. Data Bases- Data Base Basics, working with Forms, Reports and Macros
3. Financial Analysis Tools - Cash Flow/Fund Flow analysis, Ratio Analysis, Frequently used Checks/ Validation of Inputs
4. Financial Reports- Financial Statement Analysis and Presentation the data through reports (i.e. horizontal analysis, vertical analysis and comparative periods)
5. Introduction to www, Search engines, Web Browsers, Netscape Navigator, e-commerce (web commerce), E-marketplace, Advertising and online marketing, Purchase online, electronic payment systems, types of Electronic Payments, useful job hunting sites
6. Security features in MS Word and MS Excel- Protection of Documents, Password for Documents and Worksheets, Checking for viruses in Macros

DCAC 2.3

STATUTORY LAWS COMPLIANCE

Practical Examination   :100 Marks

Time : Three Hours

Objective: To make students competent by providing knowledge on the Applied Statutory aspects in the Business Operations.

Course Inputs

1. Corporate Law- e- preparation of necessary Registers & Forms with special emphasis on the preparation of Returns, Documents and other matters related with ROC (Registrar of Company) as well as working on MCA 21 (Ministry of Company Affairs website)

2. Practical knowledge of working capital financing , Loan Project preparation

3. Legal documentation- Drafting of Deeds, agreements etc

4. Use of Payroll software for salary computation and HR management

5. Employees State Insurance Corporation (ESIC)- Online Uploading of ESIC Contributory Details of Workers (www.esic.in)Preparation and maintenance of Form -6 (Employee register regulation 32) Register, generation of TICs for the employees and generation of Challans

DCAC 2.4   **BUSINESS PROJECT**

Examiner will give two practical questions (out of real business project) from with in
the syllabus of above three papers of 30 marks each   60 Marks
Project file based on field work or practical training   : 20 marks
                                        Viva Voce   : 20 marks

ADVANCED DIPLOMA IN ACCOUNTING ON COMPUTERS (ADAC)

ADAC 3.1

TAXATION AND MANAGEMENT & COST ACCOUNTING PREFACE

Max Marks 100
Time: 3 Hours

Overall objective: To introduce the basic norms and procedures of Taxation and Management & Cost Accounting useful in practical functioning of business operations

Course Inputs

1. Income Heads under Income Tax Act, Classification of Assesses, Deductions and Exemptions, Computation of Taxable Income and Tax, Advance Tax

2. Basic concepts of Service Tax, Taxable Services under Service Tax Act

3. Comprehend VAT- basic concept, Registration, Rules and Procedures, Penalties & Prosecution

4. Management Information System- Accounting technique and reports

5. Cost Accounting System- elements of cost, classification , cost sheet, cost centers, cost accounting methods and techniques

6. Introduction of Inventory Records, Cycle of Material Movement and Supporting Documents at each stage, Methods of Inventory Valuation

Note: Examiner will give nine questions out of which a candidate has to attempt five questions. First question will be compulsory and will contain six parts of three marks each and out of remaining eight questions, any four questions can be attempted. All questions will be of equal marks (18 marks each)

ADAC 3.2

APPLIED STATUTORY COMPLIANCE OF TAX LAWS

Practical Examination : 100 Marks
Time : Three Hours

Objective: To acquaint students with the use of computers in the norms and statutory procedures related with Taxation in Business Environment

Course Inputs

1. Working knowledge of Income Tax Act- Computation of Income Tax and Advance Tax; TDS/ TCS, PAN and TAN Application; ITR Forms (Income Tax Return Forms), Income Tax Challan ;TDS Certificates and Returns; e filing of IT Return

2. Practical Knowledge of Service Tax- e filling and filing of Service Tax Returns, Forms and Remittance Challans

3. Value Added Tax (VAT)- Registration Form; VAT Remittance; VAT Return; Annexures

4. Import & Export Documentation, Letter of Credit, Bill of Lading

5. Report Generation- Financial Reports; Balance Sheet; Profit and Loss Account; Statement of Accounts; Outstanding; Inventory Reports; Statement of Inventory; Statutory Reports; VAT Reports; TDS Reports; Service Tax Reports

ADAC 3.3
MANAGEMENT AND COST ACCOUNTING ON COMPUTERS

Objective- To provide exposure to the use of computer software in the area of Management and Cost Accounting

Course Inputs

1. Use of various software packages (preferably Tally) to obtain different management accounting outputs for the following:
   - Fund Flow Statement
   - Ratio Analysis
   - Budget and Budget variances

2. With the help of software, obtain different outputs for the following:
   - Analysis of cost-cost centre wise
   - Analysis of cost- cost elements wise
   - Allocation of overheads
   - Apportionment of overheads
   - Preparation of cost sheet
   - Variable and fixed costs- BEP, P/V analysis
   - Standard cost and variance analysis
   - Differential cost

3. Inventory & Stores Electronic Accounts- Stock Classification and Stock Level, Bill and Challan of Material , Inventory Valuation

4. Inventory Control and Stock Audit

ADAC 3.4   **BUSINESS PROJECT**

Examiner will give two practical questions (out of real business project) from with in the syllabus of above three papers of 30 marks each   60 Marks

Project file based on field work or practical training   : 20 marks

Viva Voce   : 20 marks