

**Study Scheme for
Diploma Programme in
FINANCE, ACCOUNTS AND
AUDITING
(BATCH 2018)
For the State of Haryana**



Prepared by:

**Curriculum Development Centre
National Institute of Technical Teachers
Training and Research
Sector 26, Chandigarh - 160 019**

**Haryana State Board of Technical
Education
Bays 7-12, Sector 4
Panchkula-134 112**

July, 2018

FIRST YEAR (FINANCE, ACCOUNTS & AUDITING)

Sr. No.	SUBJECTS	STUDY SCHEME HOURS / WEEK			CREDIT	MARKS IN EVALUATION SCHEME									Total Marks of Internal & External
		L	T	P		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT						
						Th	Pr	Tot	Th	Hrs	Pr	Hrs	Tot		
1.1*	English	2	-	2	6	40	25	65	60	3	50	3	110	175	
1.2	Financial Accounting	4	2	-	10	60	-	60	90	3	-	-	90	150	
1.3	Business Studies	4	-	-	8	60	-	60	90	3	-	-	90	150	
1.4	Business Economics	4	2	-	10	60	-	60	90	3	-	-	90	150	
1.5	Business Statistics	4	2	-	10	60	-	60	90	3	-	-	90	150	
1.6*	Environmental Studies	2	-	1	5	40	25	65	60	3	50	3	110	175	
1.7	Computerized Accounting	-	-	2	2	-	50	50	-	-	50	3	50	100	
1.8*	Information Technology	-	-	2	2	-	50	50	-	-	50	3	50	100	
#	Student Centered Activities(SCA)	-	-	2	2	-	25	25	-	-	-	-	-	25	
Total		20	6	9	55	320	175	495	480	-	200	-	680	1175	

*Common with other diploma programmes

SCA will comprise of co-curricular activities like extension lectures, games, hobby clubs, seminars, declamation contests, educational field visits, N.C.C., N.S.S., Cultural Activities and Disaster management etc.

THIRD SEMESTER : (FINANCE, ACCOUNTS AND AUDITING)

Sr. No.	SUBJECTS	STUDY SCHEME Hours/Week			Credits	MARKS IN EVALUATION SCHEME									Total Marks of Internal & External
						INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT						
		L	T	P		Th	Pr	Total	Th	Hrs	Pr	Hrs	Total		
3.1	Management Process & Organizational Behavior	4	2	-	5	50	-	50	100	3	-	-	100	150	
3.2	Human Resource Management	5	-	-	5	50	-	50	100	3	-	-	100	150	
3.3	Business Environment	4	2	-	5	50	-	50	100	3	-	-	100	150	
3.4	Marketing Management	5	-	-	5	50	-	50	100	3	-	-	100	150	
3.5	Banking & Financial Institutions	5	-	-	5	50	-	50	100	3	-	-	100	150	
3.6	Computerized Accounting-II	-	-	5	2	-	50	50	-	-	100	3	100	150	
	Soft Skills- I	-	-	3	-	-	25	25	-	-	-	-	-	25	
Total		23	4	8	27	250	75	325	500	-	100	-	600	925	

FOURTH SEMESTER : (FINANCE, ACCOUNTS AND AUDITING)

Sr. No.	SUBJECTS	STUDY SCHEME Hours/Week			Credits	MARKS IN EVALUATION SCHEME									Total Marks of Internal & External
		L	T	P		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT						
						Th	Pr	Total	Th	Hrs	Pr	Hrs	Total		
4.1	Company Law	5	-	-	5	50	-	50	100	3	-	-	100	150	
4.2	Goods & Service Tax-I	5	-	2	6	50	-	50	75	3	25	3	100	150	
4.3	Goods & Service Tax-II	-	-	5	3	-	50	50	-	-	100	3	100	150	
4.4	Personality Development & Ethics Value	5	-	-	5	50	-	50	100	3	-	-	100	150	
4.5	Computerized Accounting-III	-	-	6	3	-	50	50	-	-	100	3	100	150	
4.6	E-Commerce	5	-	-	5	50	-	50	100	3	-	-	100	150	
	Soft Skills- II	-	-	2	-	-	25	25	-	-	-	-	-	25	
Total		20	4	8	27	200	125	325	375	-	225	-	600	925	

Industrial Training:- After examination of 4th sem the students shall go for training in a relevant industry/field organization for a minimum period of 4 weeks and shall prepare a diary. It shall be evaluated during 5th semester by his/her teacher for 50 marks. The students shall also prepare a report at the end of training and shall present it in a seminar, which will be evaluated for another 50 marks. The evaluation will be done by HOD and lecturer In-charge- training in the presence of one representative from training organization.

FIFTH SEMESTER : (FINANCE, ACCOUNTS AND AUDITING)

Sr. No.	SUBJECTS	STUDY SCHEME Hours/Week			Credits	MARKS IN EVALUATION SCHEME								Total Marks of Internal & External
		L	T	P		INTERNAL ASSESSMENT			EXTERNAL ASSESSMENT					
						Th	Pr	Total	Th	Hrs	Pr	Hrs	Total	
	Industrial Training	-	-	-	-	-	50	50	-	-	50	-	50	100
5.1	Business Law	5	-	-	5	50	-	50	100	3	-	-	100	150
5.2	Computerized Accounting-IV	-	-	5	2	-	50	50	-	-	100	3	100	150
5.3	Auditing	6	-	-	6	50	-	50	100	3	-	-	100	150
5.4	Income Tax	6	-	-	6	50	-	50	100	3	-	-	100	150
5.5	Goods & Service Tax-III	-	-	5	3	-	50	50	-	-	100	-	100	150
5.6	Financial Management	6	-	-	6	50	-	50	100	3	-	3	100	150
	Soft Skills- III	-	-	2	2	-	25	25	-	-	-	-	-	25
	Total	23	-	12	30	200	175	375	400	12	250	-	650	925

SIXTH SEMESTER (FINANCE, ACCOUNTS AND AUDITING)

Sr. No	Subject	STUDY SCHEME			CREDIT	EVALUATION SCHEME						Total Marks
						Internal Assessment		External Assessment (Examination)				
						Theory	Practical	Written Paper		Practical		
						Max. Marks	Max. Marks	Max. Marks	Hrs	Max. Marks	Hrs	
Hrs/week		L	T	P								
6.1	Project Oriented Professional Training				-	-	35	18	-	200	-	-
TOTAL		-	-	35	18	-	200	-	-	100	3	300

FIRST YEAR
(Annual System)

1.1 ENGLISH

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2 - 2

RATIONALE

Knowledge of English Language plays an important role in career development. This subject aims at introducing basic concepts of communication besides laying emphasis on developing listening, speaking, reading and writing skills as parts of Communication Skill.

LEARNING OUTCOMES

After undergoing the subject, the students will be able to:

- Understand the importance of good communication
- Describe process of communication.
- Explain, Compare and re-write the types of communication
- Identify and match the parts of speech
- Rewrite sentences correctly
- Modify sentences and relate them with real life situations.
- Reproduce and match words and sentences in a paragraph.
- Re-write the sentences according to given situation.
- Relate and use various words using proper vocabulary and grammar.
- Write the various types of paragraphs, notices and composition on picture with appropriate format.

DETAILED CONTENTS

- 1. Basics of Communication (06 Hrs)**
 - 1.1. Definition and process of communication
 - 1.2. Types of communication – Verbal (Listening, Speaking, Reading and Writing) and Non-verbal
- 2. Functional Grammar (22 Hrs)**
 - 2.1. Noun and Pronoun
 - 2.2. Punctuation
 - 2.3. Preposition
 - 2.4. Conjunction
 - 2.5. Tenses (verb (Main verb and Auxiliary verb)
- 3. Reading Skills (12 Hrs)**
 - 3.1. Unseen passage for comprehension. Based upon the passage, flowing aspects may be covered
 - Questions from the passage
 - One-word substitution
 - Prefixes and Suffixes
 - Antonyms and Synonyms etc.

4. Writing skills

(30 Hrs)

- 4.1. Correspondence – Business and official
- 4.2. Notice, including Press Releases
- 4.3. Memos
- 4.4. Circular
- 4.5. Basics of Report Writing
- 4.6. Resume Writing
- 4.7. Writing E-mail
- 4.8. Paragraph writing
- 4.9. Picture composition

LIST OF PRACTICALS

1. Listening Exercises
2. Self and Peer Introduction
3. Debate
4. Situational Conversations: Offering - Responding to offers; Requesting – Responding to requests; Congratulating; Expressing sympathy and condolence; Apologizing and Forgiving; Complaining; Warning; Asking and giving information; Getting and giving permission; Asking for and giving opinions; Talking about likes and dislikes
5. Just a minute sessions – Extempore
6. Group Discussion
7. Newspaper reading
8. Mock Interviews: Telephonic and Personal

INSTRUCTIONAL STRATEGY

Student should be encouraged to participate in role play and other student centered activities in class room and actively participate in listening exercises

MEANS OF ASSESSMENT

- Assignments and quiz/class tests, mid-term and end-term written tests
- Actual practical work, exercises and viva-voce
- Presentation and viva-voce

RECOMMENDED BOOKS

1. Communicating Effectively in English, Book-I by Revathi Srinivas; Abhishek Publications, Chandigarh.
2. Communication Techniques and Skills by R. K. Chadha; Dhanpat Rai Publications, New Delhi.

3. High School English Grammar and Composition by Wren & Martin; S.Chand & Company Ltd., Delhi.
4. e-books/e-tools/relevant software to be used as recommended by AICTE/HSBTE/NITTTR.

Section	Percentage of syllabus to be covered	Units to be covered	Type of assessment	Weightage of Marks	Pass Percentage
A	20%	Unit 1.1, 2.1, 4.1	1 st Internal	40%	40% (Combined in internal & final assessment) with minimum 25% marks in final assessment)
B	20%	Unit 2.2, 4.2, 4.3	2 nd Internal		
C	60%	Unit 1.2, 2.3 to 2.5 , 3, 4.4 to 4.9	FINAL	60%	

1.2 FINANCIAL ACCOUNTING

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4 2 -

RATIONALE

This subject will facilitate the students in learning about the basics of accounting which will help them to understand the subject in a better way. This will include meaning, objectives of accounting, accounting principles, types of accounts, recording of business transactions, financial statements etc. Hence this subject.

DETAILED CONTENTS

1. Introduction to Accounting (15 Hrs)
 - 1.1 Meaning
 - 1.2 Objectives
 - 1.3 Users of accounting information – external and internal
 - 1.4 Basics of accounting terms
2. Theory Base of Accounting (15 Hrs)
 - 2.1 Accounting principles – meaning and nature
 - 2.2 Accounting concepts
 - 2.3 Basis of accounting – cash basis, accrual basis
3. Recording of Business Transaction (40 Hrs)
 - 3.1 Accounting equation – Rules of Debit and Credit
 - 3.2 Double entry system – Meaning, merits and demerits
 - 3.3 Types of accounts
 - 3.4 Books of original entry – Journal meaning feature merits, demerits
 - 3.5 Special purpose subsidiary books – cash book, purchase book, sales book, purchase return sales return, bills receivable, bills payable and journal proper
 - 3.6 Ledger – meaning, utility, merits, demerits, format, pasting from journal to ledger and balance of accounts
4. Trial Balance (8 Hrs)
 - 4.1 Meaning, objectives and preparation
 - 4.2 Methods of preparing trial balance
5. Accounting for Depreciation (12 Hrs)
 - 5.1 Significance & method.

- 5.2 Inventory Valuation method and choice of methods.
6. Rectifications of Errors (15 Hrs)
- 6.1 Types of Errors.
- 6.2 Errors affecting Trial Balance.
- 6.3 Rectification of Errors.
7. Financial Statements (20 Hrs)
- 7.1 Financial statement – meaning and uses
- 7.2 Preparation of Trading account
- 7.3 Preparation of Profit and loss account
- 7.4 Preparation of Balance sheet
8. Accounts of Non Profit Organizations (10 Hrs)
- 8.1 Meaning and features.
- 8.2 Preparation of Income & Expenditure Accounts.
- 8.3 Receipt & Payment Accounts.
9. Bank Reconciliation Statement (05 Hrs)

TUTORIAL ASSIGNMENTS

Teacher may give following tutorial assignments:

1. Meaning and objective of accounting, basic accounting terms.
2. Concept of accounting and accounting standards.
3. Accounting equations and basis of accounting, rules and debit and credit.
4. Types of accounts, special purpose subsidiary books e.g. cash book, purchase book, sales book and bill book.
5. Utility, merits and demerits of Ledger.
6. Method of preparation of trial balance.

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on terminology and conceptual understanding. The terms like debtors, creditors can be explained with the help of examples. Practical exercises of accounts will reinforce concept and understanding of double entry system.

RECOMMENDED BOOKS

1. Accountancy by DK Goel; Arya Publication, New Delhi
2. Accountancy by AK Jain; V K Publication, Ambala
3. Accountancy for +1 CBSE Board by DK Goel; Arya Publication, New Delhi
4. Introduction to Accounting by S.Chand & Co.; Shukla & Grewal, New Delhi

5. Advanced Accountancy Vol-I by R.L.Gupta & M.Radhaswami; S.Chand & Co., New Delhi
6. Advanced Accountancy Vol-I & Vol-II by S.N.Maheshwari.
7. Introduction to Accounting by T.S.Grewal; S.Chand & Co., New Delhi

Section	Percentage of syllabus to be covered	Units to be covered	Type of assessment	Weightage of Marks	Pass Percentage
A	20%	Unit 1,2	1 st Internal	40%	40%(Combined in internal & final assessment)with minimum 25% marks in final assessment)
B	20%	Unit 3	2 nd Internal		
C	60%	Unit 4,5,6,7,8,9	FINAL	60%	

1.3 BUSINESS STUDIES

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4 - -

RATIONALE

Since the diploma holders in business management have to work in different types of organizations, the study of the subject is very important for understanding the various types of business organizations. The course includes nature, scope and forms of business organizations. This will enable the student get familiar with the environment of an organization and working of different forms of organizations, insurance business & brief knowledge of international trade.

DETAILED CONTENTS

1. Introduction to Business, Trade, Commerce, Industry (25 Hrs)
 - 1.1 Concept and importance of business, trade, commerce and industry.
 - 1.2 Concept, definition, meaning, characteristics, merit and demerits of Sole-proprietorship.
2. Partnership (30 Hrs)
 - 2.1 Partnership - concept, definition, meaning, characteristics, advantage and disadvantage, registration, partnership deed, partner's rights, duties and liabilities, Dissolution of partnership.
3. Joint Stock Companies (20 Hrs)
 - 3.1 Meaning, characteristics, registration and types of companies, introduction to promotion and incorporation of company. Theoretical aspect of share capital.
4. Co-operative and State Ownership (25 Hrs)
 - 4.1 Concept, definition, meaning, characteristics, merit and demerits of co-operative and state ownership
5. Insurance (20 Hrs)
 - 5.1 Principles of Insurance.
 - 5.2 Types of Insurance-Life Insurance, Fire Insurance, Marine Insurance, Health Insurance.
6. Export & Import Trade (20 Hrs)
 - 6.1 Meaning, Objective & Procedure of Export & Import Trade.

Note: At least two visit to industry/field in a semester

ASSIGNMENTS

Teacher may give following assignments:

1. Prepare a partnership deed
2. Explain Business organizations, sole proprietorship and partnership
3. Explain Nonprofit organizations, registration and types of companies
4. Concept of Business, Trade, Commerce & Industry. Advantages and disadvantages of co-operative and state ownership.
5. Import & Export documentation.

INSTRUCTIONAL STRATEGY

Since it is an important subject, conceptual understanding is a must. Teacher should give examples of various organizations and emphasis on assignments.

RECOMMENDED BOOKS

1. Fundamentals of Business Organization and Management by Bhushan, Y.K; Sultan Chand and Sons, New Delhi
2. Business Organization and Management by Gupta, C.B; Sultan Chand and Sons, New Delhi
3. Business Organization by SK Gupta and RK Gupta; Kalyani Publishers, Ludhiana
4. Business Organization and Management by Kaul, Pearson Education, Sector 62, Noida
5. Business Organization and Management by Tulsian, Pearson Education, Sector 62, Noida
6. Principles of Business Organization and Management by Reddy, P.N.and Gulshan, S.S.; Sultan Chand and Sons, New Delhi.

Section	Percentage of syllabus to be covered	Units to be covered	Type of assessment	Weightage of Marks	Pass Percentage
A	20%	Unit 1	1 st Internal	40%	40%(Combined in internal & final assessment)with minimum 25% marks in final assessment)
B	20%	Unit 2	2 nd Internal		
C	60%	Unit 3,4,5,6	FINAL	60%	

1.4 BUSINESS ECONOMICS

L T P
4 2 -

RATIONALE

The objective of this subject is to make the students familiar with the basic concept of economics prevailing in the business world. They will learn about production, consumption, market, utility and competition, economic environment of country by studying, national income etc. Hence the subject.

DETAILED CONTENTS

1. Introduction (25 Hrs)
 - 1.1 Meaning
 - 1.2 Nature
 - 1.3 Scope
 - 1.4 Significance of business economics
 - 1.5 Types of economics
2. Theory of Demand (25 Hrs)
 - 2.1 Types of demand : individual and market demand
 - 2.2 Determinants of demands
 - 2.3 Law of demands
 - 2.4 Elasticity of demands and its measurements
 - 2.5 Change of demand
 - 2.6 Method of demand forecasting
3. Utility (20 Hrs)
 - 3.1 Meaning of utility
 - 3.2 Types of utility
 - 3.3 Utility Approach: outline of law of diminishing, Marginal utility, Law of equi marginal
 - 3.4 Utility, Indifference curve approach
 - 3.5 Consumers Equilibrium
 - 3.6 Income, Price and substitution effect
4. Theory of Production and Costs (20 Hrs)
 - 4.1 BEP & Profit forecasting in short run
 - 4.2 Law of variable proportion
 - 4.3 Concept of cost and revenue
 - 4.4 Short run and Long run cost curves
 - 4.5 Concept of total, average and marginal revenue

- 5. Type of Markets (25 Hrs)
 - 5.1 Meaning & characteristic of perfect competition
 - 5.2 Monopoly
 - 5.3 Monopolistic Competition
 - 5.4 Oligopoly
 - 5.5 Duopoly

- 6. National Income (25 Hrs)
 - 6.1 Meaning
 - 6.2 Concept
 - 6.3 Gross National Income.
 - 6.4 Method of National Income

TUTORIAL ASSIGNMENTS

Teacher may discuss and give following tutorial assignments:

1. Elasticity of demand and factors which determine elasticity of demands
2. Application of law of diminishing marginal utility
3. Explain income and price effect
4. Explain factors of production
5. Explain monopoly and monopolistic competition

INSTRUCTIONAL STRATEGY

This subject will be mainly conducted through lectures, cases and examples. The teacher should lay emphasis on conceptual understanding of economics, terminology and clarify the doubts in the class. In addition small internet based projects may be given on the state of Indian economy, various industrial sectors and potential for growth in various sectors for independent study.

RECOMMENDED BOOKS

1. Modern Microeconomics by Koutsoyiannis, Macmillan Publishing Co., New York
2. Managerial Economics by Varshney & Maheshwari, Sultan Chand & Sons
3. Managerial Economics by Mote, Paul & Gupta, Tata McGraw-Hill Education
4. Economics for Business (3rd Edition) by Sloman, Pearson Education, Sector 62, Noida

Section	Percentage of syllabus to be covered	Units to be covered	Type of assessment	Weightage of Marks	Pass Percentage
A	20%	Unit 1	1 st Internal	40%	40% (Combined in internal & final assessment) with minimum 25% marks in final assessment)
B	20%	Unit 2	2 nd Internal		
C	60%	Unit 3,4,5,6	FINAL	60%	

1.5 BUSINESS STATISTICS

L T P
4 2 -

RATIONALE

This subject will help the students understanding the use of various statistical tools and techniques in business decision making and help preparing various reports. This will include data, collection of data, and presentation of data, central tendency and dispersion. Hence this subject.

DETAILED CONTENTS

1. Introduction to statistics: (15 Hrs)
 - 1.1 Meaning
 - 1.2 Scope
 - 1.3 Function
 - 1.4 Limitation
2. Collection and organization of Statistical Data (20 Hrs)
 - 2.1 Primary data: Meaning, method of collecting data, designing, questionnaire, essential of goods questionnaire
 - 2.2 Secondary data: Meaning, methods of collecting data
3. Presentation of data: (30 Hrs)
 - 3.1 Tables: Meaning, features, essentials of tabulation, type of tables, merits & demerits
 - 3.2 Graphs: Meaning, Types of graphs, Merits & demerits
 - 3.3 Diagrams: Meaning, types, merits & demerits
4. Sampling: (15 Hrs)
 - 4.1 Introduction, Purpose, Methods, merits & demerits
5. Measures of central tendency (25 Hrs)
 - 5.1 Meaning, definition, types of averages
 - 5.2 Mean: meaning, mean for individuals, merits & demerits
 - 5.3 Medium: Meaning, medium of individual
 - 5.4 Mode: Method of mode, inspection method, group method
6. Index Numbers (20 Hrs)
 - 6.1 Introduction, meaning
 - 6.2 Types
 - 6.3 Method

7. Time Series (15 Hrs)
- 7.1 Meaning, utility
 - 7.2 Components
 - 7.3 Method
 - 7.4 Merits & demerits

TUTORIAL ASSIGNMENTS

Teacher may give following tutorial assignments:

1. Meaning, scope and limitation of Statistics.
2. Data collection and organization.
3. Production of statistical data – table, graph, diagrams with meaning, types, merits and demerits.
4. Importance of central tendency, mean, mode and medium
5. Meaning and calculation of dispersion.

INSTRUCTIONAL STRATEGY

Basic elements of organization of data, diagrams, tables, mean, median and mode should be taught in the light of their applications in the field of accounts and business. Effective methods will make the subject interesting. Various topics be dealt with examples, exercises, calculations and drawing results from data.

RECOMMENDED BOOKS

1. Business Statistics by TR Jain; V K Publications
2. Statistics by SC Gupta; Sultan Chand and Sons, New Delhi
3. Business Statistics by Bhardwaj; Deep & Deep Publications Pvt. Ltd.
4. Qualitative Methods by Prof. Vijay and Prof. Sareen; Kalyani Publications, Ludhiana

Section	Percentage of syllabus to be covered	Units to be covered	Type of assessment	Weightage of Marks	Pass Percentage
A	20%	Unit 1,2	1 st Internal	40%	40%(Combined in internal & final assessment)with minimum 25% marks in final assessment)
B	20%	Unit 3	2 nd Internal		
C	60%	Unit 4,5,6,7	FINAL	60%	

1.6 ENVIRONMENTAL STUDIES

L T P
2 - 1

RATIONALE

A diploma holder must have knowledge of different types of pollution caused due to industries and constructional activities so that he may help in balancing the ecosystem and controlling pollution by various control measures. He should also be aware of environmental laws related to the control of pollution. He should know how to manage the waste. Energy conservation is the need of hour. He should know the concept of energy management and its conservation.

LEARNING OUTCOMES

After undergoing the subject, the student will be able to:

- Comprehend the importance of ecosystem and sustainable
- Demonstrate interdisciplinary nature of environmental issues
- Identify different types of environmental pollution and control measures.
- Take corrective measures for the abatement of pollution.
- Explain environmental legislation acts.
- Define energy management, energy conservation and energy efficiency
- Demonstrate positive attitude towards judicious use of energy and environmental protection
- Practice energy efficient techniques in day-to-day life and industrial processes.
- Adopt cleaner productive technologies
- Identify the role of non-conventional energy resources in environmental protection.
- Analyze the impact of human activities on the environment

DETAILED CONTENTS

1. Introduction (4 Hrs)
 - Basics of ecology, eco system- concept, and sustainable development, Resources renewable and non renewable.
2. Air Pollution (12 Hrs)
 - Source of air pollution. Effect of air pollution on human health, economy, plant, animals. Air pollution control methods.
3. Water Pollution (16 Hrs)
 - Impurities in water, Cause of water pollution, Source of water pollution. Effect of water pollution on human health, Concept of dissolved O₂, BOD, COD. Prevention of water pollution- Water treatment processes, Sewage treatment. Water quality standard.

4. Soil Pollution (14 Hrs)
 - Sources of soil pollution
 - Types of Solid waste- House hold, Hospital, From Agriculture, Biomedical, Animal and human, excreta, sediments and E-waste
 - Effect of Solid waste
 - Disposal of Solid Waste- Solid Waste Management

5. Noise pollution (8 Hrs)
 - Source of noise pollution, Unit of noise, Effect of noise pollution, Acceptable noise level, Different method of minimize noise pollution.

6. Environmental Legislation (10 Hrs)
 - Introduction to Water (Prevention and Control of Pollution) Act 1974, Introduction to Air (Prevention and Control of Pollution) Act 1981 and Environmental Protection Act 1986, Role and Function of State Pollution Control Board and National Green Tribunal (NGT), Environmental Impact Assessment (EIA).

7. Impact of Energy Usage on Environment (6 Hrs)
 - Global Warming, Green House Effect, Depletion of Ozone Layer, Acid Rain. Eco-friendly Material, Recycling of Material, Concept of Green Buildings.

LIST OF PRACTICALS

1. Determination of pH of drinking water
2. Determination of TDS in drinking water
3. Determination of TSS in drinking water
4. Determination of hardness in drinking water
5. Determination of oil & grease in drinking water
6. Determination of alkalinity in drinking water
7. Determination of acidity in drinking water
8. Determination of organic/inorganic solid in drinking water
9. Determination of pH of soil
10. Determination of N&P (Nitrogen & Phosphorus) of soil
11. To measure the noise level in classroom and industry.
12. To segregate the various types of solid waste in a locality.
13. To study the waste management plan of different solid waste
14. To study the effect of melting of floating ice in water due to global warming

INSTRUCTIONAL STRATEGY

In addition to theoretical instructions, different activities pertaining to Environmental Studies

like expert lectures, seminars, visits to green house, effluent treatment plant of any industry, rain water harvesting plant etc. may also be organized.

MEANS OF ASSESSMENT

- Assignments and quiz/class tests, mid-term and end-term written tests

RECOMMENDED BOOKS

1. Environmental and Pollution Awareness by Sharma BR; Satya Prakashan, New Delhi.
2. Environmental Protection Law and Policy in India by Thakur Kailash; Deep and Deep Publications, New Delhi.
3. Environmental Pollution by Dr. RK Khitoliya; S Chand Publishing, New Delhi
4. Environmental Science by Deswal and Deswal; Dhanpat Rai and Co. (P) Ltd. Delhi.
5. Engineering Chemistry by Jain and Jain; Dhanpat Rai and Co. (P) Ltd. Delhi.
6. Environmental Studies by Erach Bharucha; University Press (India) Private Ltd., Hyderabad.
7. Environmental Engineering and Management by Suresh K Dhamija; S K Kataria and Sons, New Delhi.

Section	Percentage of syllabus to be covered	Units to be covered	Type of assessment	Weightage of Marks	Pass Percentage
A	20%	Unit 1,2	1 st Internal	40%	40%(Combined in internal & final assessment)with minimum 25% marks in final assessment)
B	20%	Unit 3	2 nd Internal		
C	60%	Unit 4,5,6,7	FINAL	60%	

1.7 COMPUTERISED ACCOUNTING

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- - 2

RATIONALE

This subject will make the students to understand and use the accounting Software –Tally ERP 9.0/ Busy/ Medi

LIST OF PRACTICALS

1. Accounts info-ledger & group creation by using accounting software Tally ERP 9.0/ Busy/ Medi
2. Voucher entries- receipt, payment, contra, journal by using accounting software Tally ERP 9.0/ Busy/ Medi
3. Purchase order, sales order, purchase, sale, cost centres, job costing, cash flow, fund flow, ratio analysis by using accounting software Tally ERP 9.0/ Busy/ Medi
4. Creation of Balance Sheet by using accounting software Tally ERP 9.0/ Busy/ Medi
5. Making entries in term of income tax provision e.i, TDS,TCS by using accounting software Tally ERP 9.0/ Busy/ Medi
6. Calculation of salary in terms of provision of EPS/ESI by using accounting software Tally ERP 9.0/ Busy/ Medi
7. Employees monthly attendance entry by using accounting software Tally ERP 9.0/ Busy/ Medi

NOTE: Relevant theory will be taught by the teachers along with the practicals.

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class

RECOMMENDED BOOKS

1. Computerized Accounting with Peachtree Complete Accounting 9.0 Version by Hermanson
2. Payroll Accounting 2013 (with Computerized Payroll Accounting Software CD-ROM) by Bernard J. Bieg
3. Computerized Accounting by Arens and Ward
4. Computerized Accounting Using Microsoft Business Solutions Great Plains 8.0 (2 books

- + 2 CDs) by Alvin A. Ward Dewey Arens
5. Computerized Accounting Using Microsoft Great Plains Dynamics by Alvin A. Arens, D. Dewey Ward
 6. Computerized Accounting With Peachtree Complete Accounting Release 7.0 by Annette Bigham Terry Duke

1.8 INFORMATION TECHNOLOGY

L T P
- - 2

RATIONALE

Information technology has great influence on all aspects of life. Primary purpose of using computer is to make the life easier. Almost all work places and living environment are being computerized. The subject introduces the fundamentals of computer system for using various hardware and software components. In order to prepare diploma holders to work in these environments, it is essential that they are exposed to various aspects of information technology such as understanding the concept of information technology and its scope; operating a computer; use of various tools using MS Office/Open Office/Libre Office using internet etc.,. This exposure will enable the students to enter their professions with confidence, live in a harmonious way and contribute to the productivity.

Note:

Explanation of Introductory part should be demonstrated with practical work. Following topics may be explained in the laboratory along with the practical exercises. There will not be any theory examination.

LEARNING OUTCOMES

After undergoing the subject, the students will be able to:

- Identify Computer hardware components, network components and peripherals.
- Explain the role of an operating System.
- Install system and application software.
- Explain the function of the system components including processor, motherboard and input-output devices.
- Use Word Processing software to prepare document.
- Use spreadsheet software to create workbooks and automate calculation.
- Use presentation software to create interactive presentation.
- Perform fundamental tasks common to most application software including print, save, edit, cut, copy, paste, format, spell and grammar check.
- Find and evaluate information on the Web.
- Install antivirus.
- Safeguard against online frauds, threats and crimes.

TOPICS TO BE EXPLAINED THROUGH DEMONSTRATION

1. Basic Concepts of IT and Its Application

Information Technology concept and scope, applications of IT. in office, Air and Railway Ticket reservation, Banks financial transactions, E-Commerce and E- Governance applications etc., Ethics of IT, concept of online frauds, threats of IT crimes.

2. Computer Hardware:

Block diagram of a computer, components of computer system, CPU, Memory, Input devices; keyboard, Scanner, mouse etc; Output devices; VDU, LCD, Printers etc. Primary and Secondary Memory: RAM, ROM, magnetic disks – tracks and sectors, optical disk (CD, DVD & Blue Ray Disk.), USB/Flash Drive.

3. Software Concepts:

System software, Application software, Virtualization software and Utility software, Introduction of Operating System, Installation of Window / linux, Features of OPEN OFFICE/MS_OFFICE(MS word, Excel, PowerPoint) .

4. Internet Concepts:

Basics of Networking – LAN, WAN, Wi-Fi technologies and sharing of printers and other resources, Concept of IP addresses, DNS, introduction of internet, applications of internet like: e-mail and browsing, concept of search engine and safe searching. Various browsers like Internet explorer/Microsoft Edge, Mozilla Firefox, use of cookies and history, WWW (World Wide Web), hyperlinks, introduction to Anti-virus.

LIST OF PRACTICAL EXERCISES

1. Given a PC, name its various components and peripherals. List their functions .
2. Installing various components of computer system and installing system software and application software
3. Installation of I/O devices, printers and installation of operating system viz. Windows/BOSS/ LINUX
4. Features of Windows as an operating system
 - Start
 - Shut down and restore
 - Creating and operating on the icons
 - Opening, closing and sizing the windows and working with windows interfacing elements (option buttons, checkbox, scroll etc.)

- Using elementary job commands like – creating, saving, modifying, renaming, finding and deleting a file and folders
- Changing settings like, date, time, colour (back ground and fore ground etc.)
- Using short cuts
- Using on line help

5. Word Processing (MS Office/Open Office)

a) File Management:

- Opening, creating and saving a document, locating files, copying contents in some different file(s), protecting files, giving password protection for a file

b) Page set up:

- Setting margins, tab setting, ruler, indenting

c) Editing a document:

- Entering text, cut, copy, paste using tool- bars

d) Formatting a document:

- Using different fonts, changing font size and colour, changing the appearance through bold/italic/underlined, highlighting a text, changing case, using subscript and superscript, using different underline methods
- Aligning of text in a document, justification of document, inserting bullets and numbering
- Formatting paragraph, inserting page breaks and column breaks, line spacing
- Use of headers, footers: Inserting footnote, end note, use of comments, autotext
- Inserting date, time, special symbols, importing graphic images, drawing tools

e) Tables and Borders:

- Creating a table, formatting cells, use of different border styles, shading in tables, merging of cells, partition of cells, inserting and deleting a row in a table
- Print preview, zoom, page set up, printing options
- Using find, replace options

f) Using Tools like:

- Spell checker, help, use of macros, mail merge, thesaurus word content and statistics, printing envelopes and labels
- Using shapes and drawing toolbar,
- Working with more than one window .

6. Spread Sheet Processing (MS Office/Open Office)

- a) Starting excel, open worksheet, enter, edit, data, formulae to calculate values, format data, save worksheet, switching between different spread sheets

- b) Menu commands:
Create, format charts, organise, manage data, solving problem by analyzing data. Programming with Excel Work Sheet, getting information while working
- c) Work books:
Managing workbooks (create, open, close, save), working in work books, selecting the cells, choosing commands, data entry techniques, formula creation and links, controlling calculations
Editing a worksheet, copying, moving cells, pasting, inserting, deletion cells, rows, columns, find and replace text, numbers of cells, formatting worksheet, conditional formatting
- d) Creating a chart:
Working with chart types, changing data in chart, formatting a chart, use chart to analyze data
Using a list to organize data, sorting and filtering data in list
- e) Retrieve data with query:
Create a pivot table, customizing a pivot table. Statistical analysis of data
- f) Exchange data with other application:
Embedding objects, linking to other applications, import, export document.

7. PowerPoint Presentation (MS Office/Open Office)

- a) Introduction to PowerPoint
 - How to start PowerPoint
 - Working environment: concept of toolbars, slide layout & templates.
 - Opening a new/existing presentation
 - Different views for viewing slides in a presentation: normal, slide sorter.
- b) Addition, deletion and saving of slides
- c) Insertion of multimedia elements
 - Adding text boxes
 - Adding/importing pictures
 - Adding movies and sound
 - Adding tables and charts etc.
 - Adding organizational chart
 - Editing objects
 - Working with Clip Art
- d) Formatting slides
 - Using slide master
 - Text formatting
 - Changing slide layout
 - Changing slide colour scheme
 - Changing background
 - Applying design template

- e) How to view the slide show?
 - Viewing the presentation using slide navigator
 - Slide transition
 - Animation effects, timing, order etc.
 - f) Use of Pack and Go Options.
8. Internet and its Applications
- a) Establishing an internet connection.
 - b) Browsing and down loading of information from internet.
 - c) Sending and receiving e-mail
 - Creating a message
 - Creating an address book
 - Attaching a file with e-mail message
 - Receiving a message
 - Deleting a message
 - d) Assigning IP Addresses to computers and use of domain names.
9. Functioning of Antivirus
- a) Installation and updation of an antivirus.
 - b) How to scan and remove the virus.

INSTRUCTIONAL STRATEGY

Since this subject is practice oriented, the teacher should demonstrate the capabilities of computers to students while doing practical exercises. The students should be made familiar with computer parts, peripherals, connections and proficient in making use of MS Office/Open Office in addition to working on internet. The student should be made capable of working on computers independently.

RECOMMENDED BOOKS

1. Fundamentals of Computer by V Rajaraman; Prentice Hall of India Pvt. Ltd., New Delhi
2. Computers Fundamentals Architecture and Organisation by B Ram, revised Edition, New Age International Publishers, New Delhi
3. Computers Today by SK Basandara, Galgotia publication Pvt Ltd. Daryaganj, New Delhi.
4. A First Course in Computer by Sanjay Saxena; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi
5. Computer Fundamentals by PK Sinha; BPB Publication, New Delhi
6. Fundamentals of Information Technology by Leon and Leon; Vikas Publishing House Pvt. Ltd., Jungpura, New Delhi
7. Fundamentals of Information Technology by Vipin Arora, Eagle Parkashan, Jalandhar

THIRD SEMESTER

3.1 MANAGEMENT PROCESS AND ORGANISATIONAL BEHAVIOUR

L T P

4 2 -

RATIONALE

It is observed that the diploma holders generally take up middle level managerial positions, therefore, their exposure to basic management principles is very essential. Accordingly students may be given conceptual understanding of different functions related to management. The subject includes elementary knowledge of concepts of management viz. planning, organizing, staffing, directing and controlling. The understanding of various functions of management will enable the students to take effective steps while performing various office duties.

UNIT-I	Management	13 Hrs
1.1	Meaning & Characteristics of Management	
1.2	Nature and Scope of Management	
1.3	Function of Management	
1.4	Level of Management	
1.5	Management Skill	
1.6	Principal of Management	
1.7	Importance of Management	
UNIT-II	Planning Process	15 Hrs
2.1	Meaning & Characteristics of Planning	
2.2	Objective & Element of Planning	
2.3	Importance of Planning	
2.4	Planning Process	
2.5	Requisites of Effective Planning	
UNIT-III	Organization	10 Hrs
3.1	Meaning & Characteristics of Organization	
3.2	Importance & Objective of Organization	
3.3	Principle of Organization	
3.4	Organizational Structure	
3.5	Organizational Process	
3.6	Departmentisation	
3.7	Delegation of Authority	
UNIT-IV	Staffing	10 Hrs
4.1	Meaning & Characteristics of Staffing	
4.2	Nature & Importance	
4.3	Staffing Process	
4.4	Manpower Planning	
4.5	Recruitment Process	
4.6	Transfer & Promotions	

	UNIT-V Directing	12 Hrs
5.1	Concept, Characteristics of Directing	
5.2	Principles & Techniques of Directing	
5.3	Management by Objective	
	UNIT -VI Controlling	12 Hrs
6.1	Meaning & Nature of Control	
6.2	Importance of Control	
6.3	Control Process	
	UNIT -VII Coordination	12 Hrs
7.1	Meaning and Nature of Coordination	
7.2	Importance of Coordination	
7.3	Process of Coordination	
	UNIT-VIII Organizational Behavior	12 Hrs
8.1	Meaning & Concept of Organizational Behavior	
8.2	Nature & Importance of Organizational Behavior	
8.3	Factor affecting Organizational Behavior	

TUTORIAL ASSIGNMENTS:

1. Importance of Management in Business.
2. Importance of Planning in Business.
3. Function of Management.
4. Staffing Process.
5. Source of Man Power Planning.
6. Factor affecting Organizational Behavior.

SUGGESTED READINGS:

- | | | |
|--|---|------------------|
| 1. Management Principles | : | Tripathi & Reddy |
| 2. Principles of Management | : | R.K.Singla |
| 3. Principles & Practice of Management | : | L.M.Prasad |
| 4. Organizational Behavior | : | L.M.Prasad |

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	13	16
2	15	14
3	10	10
4	10	10
5	12	14
6	12	13
7	12	10
8	12	13
Total	96	100

3.2 HUMAN RESOURCE MANAGEMENT

L T P
5 - -

RATIONALE

This course is aimed to understand the various issues related to manpower management.

DETAILED CONTENTS

1. Human Resource Management	(16 hrs)
1.1 Meaning	
1.2 Nature	
1.3 Scope	
1.4 Objectives	
1.5 Importance	
1.6 Functions of Human Resource Management	
1.7 Role of HR Managers	
1.8 Qualities and qualification of HR Manager	
2. Human Resource Planning	(12 hrs)
2.1 Meaning	
2.2 Nature	
2.3 Process	
3. Recruitment	(14 hrs)
3.1 Meaning and definition	
3.2 Methods of recruitment	
3.3 Process of recruitment	
3.4 Sources of recruitment	
4. Selection	(11 hrs)
4.1 Meaning and definition	
4.2 process of selection	
5. Training	(08 hrs)
5.1 Meaning and Objectives of induction	
5.2 Concept and Importance of Training	
5.3 Elements of a good training programme	
5.4 Methods of training (Brief Description)	
6. Performance appraisal	(09 hrs)
6.1 Meaning	
6.2 Need and importance	
7. Promotion and Transfer	(10 hrs)
7.1 Meaning and concept of promotion and transfer	
7.2 Basis of promotion	

RECOMMENDED BOOKS

1. Human Resource Management by C B Gupta
2. Human Resource Management by Shashi K Gupta, Kalyani Publishers, New Delhi
3. Human Resource Management by VSP Rao

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	18
2	12	16
3	14	16
4	11	14
5	08	10
6	09	12
7	10	14
Total	80	100

3.3 BUSINESS ENVIRONMENT

L T P
4 2 -

RATIONALE

The Growth of industry and business depends upon various other factors apart from the efforts put in by the entrepreneur. To know these forces, it is essential to understand the economic trends and other factors, which have direct or indirect influence on the business. Similarly the industry is governed and controlled by various enactments. An idea about a few important Acts shall be an added advantage for the diploma holder in Finance Account & Auditing. Hence this subject is included in the curriculum.

	UNIT-I Business Environment	14 Hrs
1.1	Meaning & Nature of Business Environment	
1.2	Components	
1.3	Importance	
1.4	Internal and External Environment	
	UNIT-II Economic Trends (Overview)	12 Hrs
2.1	Income	
2.2	Saving and Investment	
2.3	Industry	
2.4	Finance	
	UNIT-III Problems of Growth (Overview)	14 Hrs
3.1	Unemployment	
3.2	Poverty	
3.3	Regional imbalances	
3.4	Black Money	
3.5	Inflation	
	UNIT-IV International Trade	12 Hrs
4.1	Types of International Trades	
4.2	Import and Export Trade Procedure	
4.3	Documentation for International Trade	
4.4	Prospects and Problems related to International Trades	
	UNIT-V Logistics	12 Hrs
5.1	Introduction to Logistics Systems in India	

5.2 Means and Modes of Logistic Transportations and their merits and demerits

UNIT-VI Storage & Ware Housing

18 Hrs

6.1 Storage and warehousing need

6.2 Functions and types

TUTORIAL ASSIGNMENTS:

1. Introduction of Business & Environment.
2. Concept of Internal Trade & Foreign Trade.
3. Banking System in India.
4. Functions of RBI.
5. Need & Function of Storage & Warehousing.
6. Concept of Business Environment.

SUGGESTED READINGS:

1. Business Organization : Ghosh B.B.
2. Modern Business Organization & Management : Sherlekar & Sherlekar
3. Business Organization & Management : Singh B.P.
4. Business Environment : Cherunilum, F.
5. Business and Government : Ashwathapa A.K.
6. Indian Economy : Puri and Mishra
7. Insurance Fundamental, Environment & Procedure : Bodla, B.S., K.P Singh & M.C Garg

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	20	18
2	12	14
3	22	23
4	15	16
5	13	15
6	14	14
Total	96	100

3.4 MARKETING MANAGEMENT

L T P
5 - -

UNIT-I Marketing	15 Hrs
1.1 Introduction to Marketing	
1.2 Difference between Marketing & Selling	
1.3 Core concepts of Marketing	
1.4 Marketing mix	
1.5 Marketing Process	
1.6 Marketing Environment	
UNIT-II Consumer Behavior	18 Hrs
2.1 Determinants of Consumer Behavior	
2.2 Consumer's purchase decision process	
2.3 Market segmentation	
2.4 Target marketing	
2.5 Differentiation and positioning	
2.6 Marketing research	
2.7 Marketing Information system	
UNIT-III Product Decision	15 Hrs
3.1 Product and product line decisions	
3.2 Branding decisions	
3.3 Packaging & labeling decisions	
3.4 Product life cycle	
3.5 New product development	
3.6 Pricing decisions	
UNIT-IV Pricing Strategy	08 Hrs
4.1 Meaning & Definition of Pricing	
4.2 Objective & Importance of Pricing	
4.3 Method of Pricing	
4.4 Factor influencing Pricing decision	
UNIT-V Distribution Channels	08 Hrs
5.1 Meaning & Definition of Distribution Channel	
5.2 Importance of Distribution Channel	
5.3 Level of Distribution Channel	
UNIT-VI Promotion & Export Marketing	16 Hrs
6.1 Meaning and concept of promotion	
6.2 Promotion mix	

- 6.3 Concept of advertisement
- 6.4 Sales promotion
- 6.5 Personnel selling and publicity
- 6.6 Main task involved in International Marketing

SUGGESTED READINGS:

- 1. Marketing Management : Kotler, Philip
- 2. Fundamentals of Marketing : William J.
- 3. Marketing Management : V.S.Ramaswamy
- 4. Marketing Management : T.N.Chhabra
- 5. Fundamental of Modern Marketing : Coundiff Still

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	15	19
2	18	21
3	15	19
4	08	10
5	08	10
6	16	21
Total	80	100

3.5 Banking & Financial Institutions

L T P
5 - -

Rationale

In order to develop general awareness among diploma students, there is need to give input about the banking and financial institutions, their role and in the context of business and industry. This subject will include banks, RBI and other financial institutions in India. Hence this subject.

DETAILED CONTENTS

1. Banks	(25 hrs)
1.1 Meaning, types of banks	
1.2 Functions of Bank	
1.3 Objective and Structure of Banks	
2. Central Bank (RBI)	(10 hrs)
2.1 Feature	
2.2. Objective	
2.3 Functions	
3. Non Banking Financial Institutions	(18 hrs)
3.1 Meaning .	
3.2 Features	
3.3. Structure	
4. Different Financial Institutions	(14 hrs)
4.1 Lead Bank	
4.2 HSIIDC	
4.3. HARCO	
4.4 HFC	
4.5 LIC	
4.6 Mutual Funds	
5. Merger & Acquisition of Banks	(13 hrs)
5.1 Meaning of Merger & Acquisition	
5.2. Need of Merger & Acquisition in current scenario of Indian Economy	
5.3 Merger of Banks	

RECOMMENDED BOOKS

1. Banking and Insurance by Dr. Jagwant Singh, Kalyani Publishers, Ludhiana
2. Business Environment and Entrepreneurship Development, Dhanpat Rai & Sons, New Delhi.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	25	30
2	10	12
3	18	24
4	14	20
5	13	14
Total	80	100

3.6 COMPUTERISED ACCOUNTING - II

L T P
- - 5

RATIONALE

This subject will make the students to understand and use the accounting. Tally & HR software's.

DETAILED CONTENTS

NOTE: Relevant theory will be taught by the teachers along with the practicals.

1. Creation of company
 - 1.1 Meaning
 - 1.2 Alteration of company
 - 1.3 Splitting
 - 1.4 Back up
 - 1.5 Restore
2. Ledger
 - 2.1 Meaning
 - 2.2 Group creation
 - 2.3 Alteration
 - 2.4 Deletion
 - 2.5 Inventory
3. Voucher
 - 3.1 Meaning
 - 3.2 Entries
 - 3.3 Receipt, payment
 - 3.4 Contra entries
 - 3.5 Journal
 - 3.6 Purchase order
 - 3.7 Purchase
 - 3.8 Sales order
 - 3.9 Sale

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on practice by the students on the software operations. Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Computerized Accounting (5.25) by HEARING
2. Computerized Accounting with QuickBooks 2012 by Kathleen Villani James B. Rosa QuickBooks 2012(Foreword)
3. Computerized Accounting with Quick Books Pro 2010 by Kathleen Villani
4. Computerized Accounting: DOS Version With Study Guide and Working Papers by McGraw-Hill Phyllis Lentz Carol Yacht Christopher R. Schaber
5. Computerized Accounting: Student Edition (Hardbound) Windows by McGraw-Hill Carol Yacht Christopher R. Schaber Hardcover | Glencoe/McGraw-Hill

SOFT SKILLS – I

L T P
- - 3

RATIONALE

The present day world requires professionals who are not only well qualified and competent but also possess good communication skills. The diploma students not only need to possess subject related knowledge but also soft skills to get good jobs or to rise steadily at their work place. The objective of this subject is to prepare students for employability in job market.

LEARNING OUTCOMES

After undergoing this course, the students will be able to:

- Identify components of effective verbal communication
- Prepare a report
- Learn the techniques of enhancing memory
- Set goals for overall personality development
- Understand the concept of quality and its implementation in an organisation.

DETAILED CONTENTS

- Soft Skills - Concept and Importance
- Communication Skills- Improving verbal communication
- Report Writing
- Method to enhance memory and concentration
- Component of overall personality- Dressing sense/etiquettes/body language etc.

In addition, the students must participate in the following activities to be organized in the institute.

- Sports
- NCC/NSS
- Camp – Blood donation
- Cultural Event

Note: Extension Lectures by experts may be organized. There will be no examination for this subject.

FOURTH SEMESTER

4.1 COMPANY LAW

L T P
5 - -

RATIONALE

In this module, the students will learn about the relationship between a bank & a customer and how to develop and sustain a long term and profitable relationship. It also tries to enlighten students on various rules and provision given in Company Law.

DETAILED CONTENTS

1. Company Law	(20 hrs)
1.1 Introduction	
1.2 Meaning	
1.3 Characteristics	
1.4 Types of companies	
1.5 Differences between public and private company	
2. Promotion and incorporation of companies	(16 hrs)
2.1 Meaning and objectives	
2.2 Procedure	
3. Memorandum of Association	(12 hrs)
3.1 Concept	
3.2 Clauses	
4. Articles of Association	(12 hrs)
4.1 Concept	
4.2 Clauses	
5. Prospectus	(12 hrs)
5.1 Concept	
5.2 Contents	
5.3 Statement in lieu of prospectus	
6. Directors	(10 hrs)
6.1 Appointment	
6.2 Powers	
7. Company meetings	(14 hrs)
7.1 Concept	
7.2 Types of Meeting	
7.3 Quorum	
7.4 Voting	
7.5 Resolutions	
7.6 Minutes	

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies

and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Gower L.C.B., Principles of modern Company Law by Stevens & Sons London, 2000.
2. Ramaiya A., Guide to the Companies Act by Wadhwa & Co, Nagpur, 2000.
3. Singh Avtar, Company Law by Eastern Book Co., Lucknow, 2000.
4. Kuchal M.C., Modern India Company Law by Shri Mahavir Books, Noida, 2000.
5. Kapoor N.D., Company Law- Incorporating the provisions of the Companies
6. Amendment Act, 2000 by Sultan Chand & Sons, New Delhi, 2000.
7. Gupta Kamal, Contemporary Auditing; Tata McGraw-Hill, New Delhi.
8. Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	20	26
2	16	12
3	12	12
4	12	12
5	12	12
6	10	12
7	14	14
Total	96	100

4.2 GOODS & SERVICE TAX (G.S.T)-I

L	T	P
5	-	2

Rationale

In order to develop General Awareness among diploma students Finance Account & Auditing there is a need to give knowledge about the Indirect Tax System (GST), machinery and system to frame the policies, implementation and enforcement of GST in the contest of Business and Industry hence this subject implemented.

UNIT-I GST Background, Scheme & Scope of GST.

(10 Hrs)

- 1.1 SGST/CGST/UTGST/IGST
- 1.2 Exceptions of GST
- 1.3 Basic Concepts of VAT & Applicability of VAT after enforcement of GST Act 2007 on Petrol & Liquor etc.)
- 1.4 Scope & Background of GST.
- 1.5 HSN Codes.

UNIT-II GST Act 2017.

(10 Hrs)

- 2.1 Need of GST Act 2017.
- 2.2 Objective of GST Act 2017
- 2.3 Purpose of GST Act 2017
- 2.4 Applicability
- 2.5 Amendments.

UNIT-III GST Concepts, Registration & Returns Preparations.

(10 Hrs)

- 3.1 Concept of GST.
- 3.2 Registration process of GST (Taxpayers & Practitioners).
- 3.3 Need & Purpose of Registration.
- 3.4 Forms & Returns to be filled (in brief)
 - a. GSTR-3B
 - b. GSTR-1----- Monthly & Quarterly
 - c. GSTR-2
 - d. GSTR-3
 - e. GSTR-4-----for composition dealers
 - f. GSTR-5
 - g. GSTR-6
 - h. GSTR-7
 - i. GSTR-9
 - j. TRAN-1,2,3
 - k. SAHAJ & SUGAM

UNIT-IV Types of Dealers

(10 Hrs)

- 4.1 Regular
- 4.2 Composition
- 4.3 Registration for GST Practitioners.
- 4.4 E-Way Bill (to be applicable from 01.02.2018).
- 4.5 Method & Need of preparation of E-Way Bill
- 4.6 Applicability of E-Way Bill
- 4.7 Cancellation Procedures of E-Way Bill.

UNIT-V Meaning & Scope of Supply, Time of Supply, Valuation in GST, ITC Refunds. (20 Hrs)

- 5.1 Place of Supply.
- 5.2 Time of Supply
- 5.3 Difference between place of sale & supply.
- 5.4 Meaning of Buyer & Consignee in reference to place of supply & sale.
- 5.5 Rates of Taxes.
- 5.6 Amendment in Rates of Taxes (15.11.2017).
- 5.7 Calculation of ITC (Input Tax Credit).
- 5.8 Methods of adjusting Input & Output Tax.
- 5.9 Refund related Queries.

UNIT-VI Filing & filing forms, Challans, Returns Audit & Ruling etc. (20 Hrs)

- 6.1 Preparation of GST Returns.
- 6.2 Methods of preparing GST Returns.
- 6.3 Filing of GST Returns.
- 6.4 Types of GST Return.
 - a. GSTR-3B
 - b. GSTR-1
 - c. GSTR-2
 - d. GSTR-3
 - e. GSTR-4
 - f. GSTR-5
 - g. GSTR-6
 - h. GSTR-7
 - i. GSTR-9
- 6.6 Temporary & Permanent Returns.
- 6.6 Need & Methods of Preparing TRAN-1, 2, 3.
- 6.7 Generation of Challans.

LIST OF PRACTICALS: (40 Hrs)

1. Registration for GST Number.
2. Return Filing Process of GST.
3. Generation & Modification of E-Way Bill.
4. Cancellation Procedure of E-Way Bill.
5. Generation of Challan.

SUGGESTED READINGS:

1. Student Notes of GST by Arun Gupta.
2. GST by CA. Rajkumar Aggarwal, V.K.Global Publication.
3. Basics of GST by Tax Man.
4. GST Law and Practice with MCQ by CA Nitish Parasher.
5. Indian GST for beginners by Tax Man.
6. GST Law and Procedure by Tax Man.
7. GST Bare Act by Universal Publication.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	10	12
2	10	08
3	10	13
4	10	12
5	20	15
6	20	15
Total	80	75

4.3 GOODS & SERVICE TAX (G.S.T) -II

L	T	P
-	-	5

Rationale

This subject will make the students to understand practical Training of G.S.T. and use the accounting software.

1. Basic Concept of GST.

(15 Hrs)

- 1.6 Definitions
- 1.7 Meaning & Benefit of GST
- 1.8 Some FAQ.

2. Levy of Tax & Application of Laws.

(15 Hrs)

- 2.1 Levy & Collection of Tax.

3. Concept of Supply.

(20 Hrs)

- 3.1 Composition of Mixed Supply.
- 3.2 Value of Taxable Supply.
- 3.3 Time of Supply of Goods and Services.

4. Charge of GST.

(20 Hrs)

- 4.1 Reverse Charge under notified cases.
- 4.2 Reverse Charge from unregistered to Registered.
- 4.3 Liability of Electronic Commerce Operator (ECO).

5. Composition Scheme & Threshold Limit and Exemption.

(10 Hrs)

- 5.1 Composition Rules.

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining concepts, definition, meaning, importance of various terminologies used in the subject. They should arrange expert lectures by Chartered Accountants, Advocates and GST Officers. They should also arrange Industrial Visits to understand the Taxpaying procedures and getting refund thereof. Teacher should give exercises to the students and motivate students for Independent Study and Newspapers to gain the knowledge of latest amendments and modification in GST. Teachers may arrange seminars on above topics.

SUGGESTED READINGS:

1. Student Notes of GST by Arun Gupta.
2. GST by CA. Rajkumar Aggarwal, V.K.Global Publication.
3. Computerized Accounting Using Microsoft Great Plains Dynamics by Alvin A. Arens, D. Dewey Ward.

4.4 PERSONALITY DEVELOPMENT, ETHICS AND VALUES

L T P
5 - -

RATIONALE

This will guide the students in modifying and improving their internal and external personality traits. It will groom the students to face job interviews and in overall development of their personality through introducing and inculcating good ethics and values contribution to their success in professional and personal lives.

DETAILED CONTENTS

- | | |
|---|----------|
| 1. Introduction of Personality Development | (15 hrs) |
| 1.1 Concept, scope and determinants of personality | |
| 1.2 Self Esteem and Confidence Building | |
| 2. Resume Writing | (10 hrs) |
| 3. Communication Skills, Group Discussion, Public Speaking – concept, scope, essentials | (10 hrs) |
| 4. Presentation Skills | (10 hrs) |
| 5. Body Language, Dress Sense, Dress Codes and Personal Hygiene | (05 hrs) |
| 6. Interview Techniques/Employability Skills | (10 hrs) |
| 7. Values – Meaning, types and importance | (05 hrs) |
| 8. Ethics – Meaning, forms of business ethics and importance, Social Responsibility | (05 hrs) |
| 9. Motivation and Leadership – concept, scope, qualities and significance | (10 hrs) |

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Management Concepts and Organizational Behaviour by Dr. NK Sahni, Kalyani Publications
2. Organisational Behaviour by Singh and Chabbra, Dhanpat Rai Publishing Pvt. Ltd., New Delhi
3. Organisational Behaviour by Stephen Roghins
4. Organisational Behaviour by Kanika, Sultan Chand and Sons
5. Personal Management and Human Resources by C.S. Venkta, Ratnamer B., Srinivasan, Tata Mc Graw Hill
6. Human Relation and Organisation Behaviour by Dharam Vir Aggarwal, Deep and Deep Publication
7. Principles and Practice of Management by Sgymal Banerjee; Oxford and IBH

8. Business Ethics: Ferando, Pearson Publication
9. Business Ethics: Bani P Banerjee, Excel Books
10. Business Ethics: Manisha Paliwal, New Age Publishers
11. Business Ethics: Daniel Albuquerque, Oxford Publishers
12. Business Ethics and Indian Ethos: Dr. Gaurav Bissa and Dr. GN Purohit, Ajmera Books Company
13. Business Ethics: CSV Murthy, Himalaya Publishing House
14. Business Ethics and Professional Values: AB Rao, Excel Books
15. Ethics in Management and Indian Ethos: Biswanath Ghosh, Vikas Publishing House
16. Business Ethics and Ethos: Jyotsna Mehta, Preeti Gupta, Pragati Prakashan

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	15	18
2	10	12
3	10	12
4	10	12
5	05	08
6	10	12
7	05	08
8	05	06
9	10	12
Total	80	100

4.5 COMPUTERISED ACCOUNTING-III

T P
- 6

UNIT-I Tally

- 1.1 Introduction of Tally
- 1.2 Gateway of tally
- 1.3 Accounts info-ledger & group creation, alteration, deletion, inventory
- 1.4 Voucher entries –receipt, payment, contra, journal
- 1.5 Purchase order, sales order, purchase, sale, cost centers, job costing, cash flow, fund flow, ration analysis
- 1.6 Forms and Challans Bank Reconciliation, Party Reconciliation & Final Accounts Analysis to be added as 1.7 under Tally, 2. Employee Provident Fund (EPF) to be added as 2.7 under Tally Payroll.

UNIT-II Tally Payroll

- 2.1 Company Setup Employee Set Up
- 2.2 Monthly attendance Entry
- 2.3 Minimum Wage Rate Setup
- 2.4 Pay Register
- 2.5 ESI etc.
- 2.6 EPF

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Computerized Accounting with Peachtree Accounting 6.0 Version by Hermanson.
2. Payroll Accounting 2013 (with Computerized Payroll Accounting Software CD-ROM) by Bernard J. Bieg.
3. Computerized Accounting by Arens and Ward.
4. Computerized Accounting Using Microsoft Business Solutions Great Plains 8.0 (2 books +2 CDs) by Alvin A. Ward Dewey Arens.
5. Computerized Accounting Using Microsoft Great Plains Dynamics by Alvin A. Arens, D. Dewey Ward. Computerized Accounting With Peachtree Complete Accounting Release 7.0 by Annette Bigham Terry Duke.

4.6 E-COMMERCE

L T P
5 - -

	UNIT-I INTRODUCTION TO E-COMMERCE	14 Hrs
1.1	Introduction of E-Commerce	
1.2	Features of E-Commerce	
1.3	Types of E-Commerce	
1.4	Scope of E-Commerce	
1.5	Advantages and Disadvantages of E-Commerce	
	UNIT-II E-BUSINESS FRAME WORK	12 Hrs
2.1	Meaning & Definition of E-Business	
2.2	Advantages & Disadvantages of E-Business	
2.3	Main Goals of E-Business	
	UNIT-III E-PAYMENT SYSTEM	10 Hrs
3.1	Concept of E-Payment system	
3.2	Types of E-Payment	
3.3	Smart cards, debit card, credit card	
3.4	Modern payment system	
3.5	Net Banking	
	UNIT-IV E-SECURITY SYSTEM	10 Hrs
4.1	Encryption & Decryption	
4.2	Security Verification	
4.3	Digital Signature	
4.4	SET (Secure Electronic Transaction)	
4.5	SSL (Secure Socket Layer)	
	UNIT-V APPLICATION IN B2C	10 Hrs
5.1	Online travel tourism services	
5.2	Benefits and Impact of E-Commerce on travel Industry	
5.3	Online Banking and its benefits	
5.4	E-Auctions, benefits, implementations and impact	
5.5	EDI in Governance	
5.6	E-Government	
	UNIT-VI OPERATION in E-COMMERCE	8 Hrs
6.1	Concept of G2B (Government to Business)	
6.2	Concept of B2G (Business to Government) and C2G (Citizen to Government)	

- 6.3 Consumer shopping procedure on the Internet
- 6.4 GST Applicability in E Commerce operation

SUGGESTED READINGS:

- 8. Turban E, Lee J., King D. and Chung H.M. by Electronic Commerce- a Managerial Perspective, Prentice-Hall International, Inc.
- 9. The Complete E Commerce by Janice Reynolds
- 10. Bhatia V., E-Commerce, Khanna Book Pub. Co. (P) Ltd. Delhi

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	14	24
2	12	20
3	10	14
4	10	14
5	10	16
6	8	12
Total	64	100

SOFT SKILLS – II

L T P
- - 3

RATIONALE

The present day world requires professionals who are not only well qualified and competent but also possess good communication skills. The diploma students not only need to possess subject related knowledge but also soft skills to get good jobs or to rise steadily at their work place. The objective of this subject is to prepare students for employability in job market.

LEARNING OUTCOMES

After undergoing this course, the students will be able to:

- Develop Communication Skills
- Work in a team
- Learn to resolve conflict by appropriate method
- Identify leadership traits and learn self motivation
- Follow ethics

DETAILED CONTENTS

- Concept of team building, behavior in a team
- Developing Interpersonal Relations- empathy, sympathy
- Communication skills - improving non-verbal communication
- Conflict Management
- Motivation
- Leadership
- Professional Ethics and Values
- Health, Hygiene, Cleanliness and Safety

In addition, the students must participate in the following activities to be organized in the institute

- Sports
- NCC/NSS
- Camp – Environment awareness
- Cultural Event

Note : Extension Lectures by experts may be organized. There will be no examination for this subject.

INDUSTRIAL TRAINING OF STUDENTS (during summer vacation after IV Semester)

It is needless to emphasize further the importance of Industrial Training of students during their 3 years of studies at Polytechnics. It is industrial training, which provides an opportunity to students to experience the environment and culture of industrial production units and commercial activities undertaken in field organizations. It prepares student for their future role as diploma engineers in the world of work and enables them to integrate theory with practice. Polytechnics have been arranging industrial training of students of various durations to meet the above objectives.

This document includes guided and supervised industrial training of a minimum of 4 weeks duration to be organized during the semester break starting after second year i.e. after IV Semester examinations. The concerned HODs along with other teachers will guide and help students in arranging appropriate training places relevant to their specific branch. It is suggested that a training schedule may be drawn for each student before starting of the training in consultation with the training providers. Students should also be briefed in advance about the organizational setup, product range, manufacturing process, important machines and materials used in the training organization.

Equally important with the guidance is supervision of students training in the industry/organization by the teachers. A minimum of one visit per week by the teacher is recommended. Students should be encouraged to write daily report in their diary to enable them to write final report and its presentation later on.

An internal assessment of 50 and external assessment of 50 marks have been provided in the study and evaluation scheme of V Semester. Evaluation of professional industrial training report through viva-voce/presentation aims at assessing students understanding of materials, industrial process, practices in industry/field organization and their ability to engage in activities related to problem solving in industrial setup as well as understanding of application of knowledge and skills learnt in real life situations. The formative and summative evaluation may comprise of weightage to performance in testing, general behavior, quality of report and presentation during viva-voce examination. It is recommended that such evaluations may be carried out by a team comprising of concerned HOD, teachers and representative from industry.

Teachers and students are requested to see the footnote below the study and evaluation scheme of IV Semester for further details.

FIFTH SEMESTER

5.1 BUSINESS LAWS

L T P
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RATIONALE

This subject will facilitate the students to learn about various Acts and legal provisions which will help them to understand the legal environment prevailing in India. It includes different acts and laws viz. Law of Contract Act, Sale of Goods Act, Negotiable Instrument Act, Consumer Protection Act, and Right to Information Act etc. Hence this subject.

DETAILED CONTENTS

- | | |
|---|-----------------|
| 1. Law of Contract Act 1872 | (20 hrs) |
| 1.1 Nature of contract | |
| 1.2 Offer and Acceptance | |
| 1.3 Classification of contract | |
| 1.4 Capacity of Parties | |
| 1.5. Free Consent | |
| 1.6 Consideration and legality of objects (features only) | |
| 2. Sale of Goods Act | (15 hrs) |
| 2.1 Formation of contract of sale | |
| 2.2 Goods and their classification | |
| 2.3 Conditions and warranties | |
| 2.4 Transfer of property in goods | |
| 3. Consumer Protection Act 1986 | (15 hrs) |
| 3.1 Definition and features | |
| 3.2 Rights of consumers | |
| 3.3 Causes of consumer exploitation | |
| 3.4 Grievance redressed machinery | |
| 4. Right to Information Act (2005) | (14 hrs) |
| 4.1 Meaning, Objectives | |
| 4.2 Features and Scope | |

INSTRUCTIONAL STRATEGY

Teachers must explain how to read and refer Bare Act. In addition, he should explain laws and various provisions in the Acts with the help of taking practical example.

RECOMMENDED BOOKS

1. Commercial Laws by Chawala Garg, Kalyani Publishers, Ludhiana
2. Business Laws by N.D. Kapoor, Sultan Chand Publishers, New Delhi
3. Mercantile Law, M.C. Kunchhal, Vikas Publishing House, New Delhi.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	28	28
2	24	24
3	22	24
4	22	24
Total	96	100

5.2 COMPUTERISED ACCOUNTING-IV

T P
- 5

Rationale

This subject will make the students to understand and use the accounting software-Tally ERP 9.0/Busy/Medi.

1. Tax Audit Report (TAR) their brief study with possible practical aspects

- 1.1 Whether the assesses is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same.
- 1.2 Detail of Business, Partners, Method of Accounting, Change in Method of Accounting and impacts thereof.
- 1.3 Disclosures as per ICDS.
- 1.4 Method of Valuation of Closing Stock, their change during the year, conversion of Capital assets in stock.
- 1.5 Amount not credited to profit and loss account, being Items failing within the scope of Section 28.
- 1.6 Particulars of depreciation allowable.
- 1.7 Particulars of Payment made to persons specified under section 40A (2) (b).
- 1.8 Amount deemed to be profit and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.
- 1.9 Any amount of profit chargeable to tax under section 41 and computation thereof.
- 1.10 Particulars of Income or Expenditure of prior period credited or debited to the profit and loss account.
- 1.11 Detail of Brought forward loss or depreciation allowances.
- 1.12 Section wise detail of deduction if any admissible inder chapter VIA or Chapter I II (Section 10A or Section 10AA).
- 1.13 Whether the assesses is required to deduct or collect tax as per the provision of the chapter XVII-B or chapter XVII-BB, if yes please furnish.
- 1.14 Whether the assesses is required to furnish the statement of tax deducted or tax collected, if yes please furnish the details.
- 1.15 Quantitative detail for Trading Concern.
- 1.16 Quantitative detail for Manufacturing Concern.
- 1.17 Whether any cost audit was carried out, if yes give the details.
- 1.18 Turnover, Gross Profit and accounting ratios for the previous year and preceding previous year.
- 1.19 Please furnish the details of demand raised or refund issue during the previous year under any tax laws other than Income Tax Act 1961 and Wealth Tax Act 1957 along with details of relevant proceedings.

- 1.20 Whether the assessee is required to furnish statement in Form 61 or Form No. 61A or Form No. 61B?
- 1.21 Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286.

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Computerized Accounting with Peachtree Accounting 6.0 Versions by Hermanson.
2. Payroll Accounting 2013 (with Computerized Payroll Accounting Software CD- ROM) by Bernard J. Bieg.
3. Computerized Accounting by Arens and Ward.
4. Computerized Accounting using Microsoft Business Solutions Great Plains 8.0 (2 books +2 CDs) by Alvin A. Ward Dewey Arens.
5. Computerized Accounting using Microsoft Great Plains Dynamics by Alvin A. Arens, D. Dewey Ward.
6. Computerized Accounting with Peachtree Complete Accounting Release 7.0 by Annette Bigham Terry Duke.

5.3 AUDITING

L T P
6 - -

RATIONALE

Audit of different organization is an functional are of their diploma holders, so this subject is included in the curriculum.

DETAILED CONTENTS

- | | |
|--|-----------------|
| 1. Auditing | (14 hrs) |
| 1.1 Introduction, Meaning and Definition | |
| 1.2 Necessity of Auditing | |
| 1.3 Scope of Auditing | |
| 1.4 Types of audits | |
| 1.5 Meaning of Book Keeping, Accountancy, Audit and Investigation | |
| 1.6 Meaning of Auditor, Qualifications and Qualities of Auditor | |
| 1.7 Functions of an Auditor | |
|
 | |
| 2. Objectives, Advantage and Limitations of auditing | (10 hrs) |
| 2.1 Objects of Auditing | |
| 2.2 Auditors responsibilities and duties with regard to errors & frauds | |
| 2.3 Advantages and limitation of auditing | |
|
 | |
| 3. Classification of Audit | (10 hrs) |
|
 | |
| 4. Audit Process and Audit programme | (16 hrs) |
| 4.1 Meaning and Definition | |
| 4.2 Audit Plan | |
| 4.3 Audit Programme | |
| 4.4 Audit Notebook | |
| 4.5 Audit Working papers | |
| 4.6 Audit files | |
| 4.7 Evidence | |
| 4.8 Methods of Procedure of Audit work | |
|
 | |
| 5. Internal Control and Internal check | (16 hrs) |
| 5.1 Internal control- Meaning, Definition, Objectives, forms, Needs for evaluation | |
| 5.2 Internal Check – Meaning, Definition, factors, object, essential, advantages & disadvantages of internal check | |
|
 | |
| 6. Verification of assets and liabilities | (16 hrs) |
| 6.1 Meaning & Definition, Objects, advantage | |
| 6.2 Procedure of verification of assets | |
| 6.3 Verification of liabilities | |

7. Audit Reports

(14 hrs)

- 7.1 Meaning and Definition
- 7.2 Silent features of auditor's report
- 7.3 Purpose of auditor's reports
- 7.4 Type of audit reports
- 7.5 Format of audit report
- 7.6 Specimen of reports

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Contemporary Auditing by Gupta, Kamal:, Tata McGraw Hill, N. Delhi
2. Practical Auditing by Spicer & Pegler:,W.W. Bigg., Indian Edition by S.V. Gratalia, Allied publishers
3. Principles of Auditing by Tandon, B.N.:', S. Chand & Co., New Delhi
4. Principles of Auditing by Pagare, Dinkar:'. S. Chand & Co., New Delhi
5. Principles & Practice of Auditing by Pagare, Dinker:', Sultan Chand, New Delhi
6. Auditing Principles & Problems Sharma, T.R.:', Sahitya Bhawan, Agra Jain, Khandelwal & Pareek: Auditing, Ramesh Book Depot, Jaipur

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	14	14
2	10	10
3	10	08
4	16	18
5	16	18
6	16	18
7	14	14
Total	96	100

5.4 INCOME TAX

L T P
6 - -

RATIONALE

This module will make the students to learn about taxation laws and computation of income under the five heads and also calculation of tax liability, administration and procedures.

DETAILED CONTENTS

1. Introduction and important definition	(08 hrs)
1.1 Define income	
1.2 Features of income tax	
1.3 Gross total income	
1.4 Total income	
1.5 Taxable income	
1.6 Assesses, deemed assesses, assesses in default	
1.7 Assessment year and previous year	
2. Residential Status	(05 hrs)
2.1 Concept	
2.2 Types of residents –individual, HUF, Companies	
3. Exempted incomes	(05 hrs)
4. Agriculture income	(05 hrs)
5. Salaries	(25 hrs)
6. Income from House property	(10 hrs)
7. Income from business and profession	(13 hrs)
8. Capital gain	(08 hrs)
9. Income from other sources	(08 hrs)
10. Deduction of section 80c to 80u	(08 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Income Tax Law and Practice by Prasad, Bhagwati, Sultan Chand & Sons, New Delhi
2. Systematic Approach to Income Tax by Girish Ahuja and Ravi Gupta, Sahitya Bhawan Pub, New Delhi
3. Income Tax Law and Practice by Chandra, Mahesh and Shukhla, D.C., Pragati Publication, New Delhi
4. Income Tax Law and Practice by BhattacharyaLal

5. Income Tax Law and Practice by B.B
6. Income Tax by Pager, Dinkar
7. Law and Practice of Income Tax in India Kanga and Paliwala
8. Aaykar by Gupta, Gupta and Modi
9. Singhanian V.K.: Student's Guide to Income Tax
10. Prasad, Bhagwati: Income Tax Law & Practice
11. Mehrotra H.C.: Income Tax Law & Account
12. Dinker Pagare: Income Tax Law and Practice
13. Girish Ahuja and Ravi Gupta: Systematic Approach
14. Chandra Mahesh and Shukla D.C.: Income Tax
15. Income Tax Law and Practice by S.K. Nayyar

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	08	14
2	05	12
3	05	07
4	05	08
5	25	25
6	10	06
7	13	06
8	08	06
9	08	08
10	08	08
Total	96	100

5.5 GOODS & SERVICE TAX (G.S.T.)-III

L	T	P
-	-	5

Rationale

This subject will make the students to understand practical Training of G.S.T. and use the accounting software.

1. Payment of Tax

(20 Hrs)

- 1.1 Payment of Tax.
- 1.2 Payment of Interest, Penalty and other amounts.
- 1.3 Order of Utilization of ITC.
- 1.4 TDS.
- 1.5 TCS.

2. ITC

(10 Hrs)

- 2.1 Eligibility and Conditions.
- 2.2 Apportionment of Credit & Blocked Credits.
- 2.3 Availability of Credit in Special Circumstances.

3. Invoice and E-Way Bill

(10 Hrs)

- 3.1 Section 33 Amount of Tax to be indicated in Tax Invoice and other Documents.
- 3.2 Section 34 Credit and Debit Notes.
- 3.3 Section 68 Inspection of Goods in Movement.

4. Return

(30 Hrs)

- 4.1 Furnishing Details of Outward Supplies in the form of GSTR Tables.
- 4.2 Furnishing Details of Inward Supplies in the form of GSTR Tables.
- 4.3 Returns in the form of GSTR Tables.
- 4.4 Annual Return in the form of GSTR Tables.
- 4.5 Final Return in the form of GSTR Tables.

5. Job Work

(10 Hrs)

- 5.1 Special Procedure for Removal of Goods for Certain Purposes.

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining concepts, definition, meaning, importance of various terminologies used in the subject. They should arrange expert lectures by Chartered Accountants, Advocates and GST Officers. They should also arrange Industrial Visits to understand the Taxpaying procedures and getting refund thereof. Teacher should give exercises to the students and motivate students for Independent Study and Newspapers to gain the knowledge of latest amendments and modification in GST.

SUGGESTED READINGS:

1. Student Notes of GST by Arun Gupta.
2. GST by CA. Rajkumar Aggarwal, V.K.Global Publication.
3. Computerized Accounting Using Microsoft Great Plains Dynamics by Alvin A. Arens, D. Dewey Ward.
4. Computerized Accounting With Peachtree Complete Accounting Release 7.0 by Annette Bigham Terry Duke.

5.6 FINANCIAL MANAGEMENT

L T P
6 - -

RATIONALE

The objective of this subject is to acquaint the students with the basic concepts of Finance to enable them in taking decisions in their jobs. This exercise will be used to develop computational ability and analytical skill in this field.

DETAILED CONTENTS

- | | |
|---|-----------------|
| 1. Financial Management | (16 hrs) |
| 1.1 Meaning and definition | |
| 1.2 Nature | |
| 1.3 Scope | |
| 1.4 Functions | |
| 1.5 Objectives | |
| 1.6 Qualities and qualification of Financial Manager | |
| 2. Time Value of Money | (16 hrs) |
| 2.1 Meaning | |
| 2.2 Importance and objectives | |
| 2.3 Methods – compound value, present value, net present value (Theoretical Concepts) | |
| 3. Ratio Analysis | (20 hrs) |
| 3.1 Meaning | |
| 3.2 Importance and objectives | |
| 3.3 Methods-Liquidity ratios, Solvency ratio, Activity ratio | |
| 4. Capital Budgeting | (20 hrs) |
| 4.1 Introduction and Meaning | |
| 4.2 Nature, importance and difficulties | |
| 4.3 Methods/Techniques i.e. pay back method, discounted cash flow method, net Present value method | |
| 5. Long Term Financing | (12 hrs) |
| 5.1 Meaning | |
| 5.2 Sources of long term financing i.e. shares, debentures, bank loan, retained earning, term loan, bonds | |
| 5.3 Accounting standard-3 format only | |
| 6. Inventory Management | (12 hrs) |
| 6.1 Meaning | |
| 6.2 Objectives and importance | |

- 6.3 Techniques of inventory management i.e. ABC analysis. EOQ, LIFO, HIFO, FIFO
 6.4 Meaning and advantages of inventory control

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Financial Management by Shashi K Gupta; Kalyani Publisher
2. Financial Management by M. Y. Khan; Tata McGraw Hills.
3. Management Accounting & Financial Analysis by S.N. Maheshwari; Sultan Chand & Sons
4. Financial Management - An Analytical and Conceptual Approach by S.C. Kuchhal; Chaitanya Publishing House, Allahabad
5. Financial Management by I.M. Pandey; Vikas Publishing House Pvt. Ltd.
6. Arora M.N., Cost Accounting-Principles and Practice; Vikas, New Delhi.
7. Jain S.P. and Narang K.L., Cost Accounting, Kalyani, New Delhi.
8. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. 9. Illinois.
10. Horngren, Charles, Foster and Dalar, Cost Accounting – A Managerial Emphasis,
11. Prentice Hall of India, New Delhi.
12. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
13. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India
14. International, New Delhi.
15. Financial Management by D.K. GOEL

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	16
2	16	16
3	20	20
4	20	20
5	12	14
6	12	14
Total	96	100

SOFT SKILLS – III

L	T	P
-	-	3

RATIONALE

The present day world requires professionals who are not only well qualified and competent but also possess good communication skills. The diploma students not only need to possess subject related knowledge but also soft skills to get good jobs or to rise steadily at their work place. The objective of this subject is to prepare students for employability in job market.

LEARNING OUTCOMES

After undergoing this course, the students will be able to:

- Develop communication skills.
- Learn how to speak without fear and get rid of hesitation
- Use effective presentation techniques
- Understand entrepreneurial traits
- Exhibit attitudinal changes

DETAILED CONTENTS

- Communication Skills – Handling fear and phobia
- Resume Writing
- Applying for job through email/job portal
- Interview preparation : Mock Interview, Group Discussions and Extempore
- Presentation Techniques
- Developing attitude towards safety. Disaster management.

In addition, the students must participate in the following activities to be organized in the institute

- Sports
- NCC/NSS
- Camp – Entrepreneurial awareness
- Cultural Event

Note : Extension Lectures by experts may be organized. There will be no examination for this subject.

SIXTH SEMESTER

6.1 PROJECT ORIENTED PROFESSIONAL TRAINING

L T P
- - 35

Project work aims at developing skills in the students whereby they apply the totality of knowledge and skills gained through the course in the solution of particular problem or undertaking a project. The students have various aptitudes and strengths. Project work, therefore, should match the strengths of students. For this purpose, students should be asked to identify the type of project work, they would like to execute. It is also essential that the faculty of the respective department may have a brainstorming session to identify suitable project assignments. The project assignment can be individual assignment or a group assignment. There should not be more than 4-5 students if the project work is given for a group. The students should identify or given project assignment at least two to three months in advance. The project work identified in collaboration with industry may be preferred.

Each teacher is expected to guide the project work of 5-6 students.

Depending on the specialization opted by the students, they may take-up projects in the industries in functional areas of Finance Accounts and Auditing.

A suggestive criteria for assessing student performance by the external (personnel from industry) and internal (teacher) examiner is given in table below:

Sr. No.	Performance criteria	Max. marks	Rating Scale				
			Excellent	Very good	Good	Fair	Poor
1.	Selection of project assignment	10	10	8	6	4	2
2.	Planning and execution of considerations	10	10	8	6	4	2
3.	Quality of performance	20	20	16	12	8	4
4.	Providing solution of the problems or production of final product	20	20	16	12	8	4
5.	Sense of responsibility	10	10	8	6	4	2
6.	Self expression/ communication skills	5	5	4	3	2	1
7.	Interpersonal skills/human relations	5	5	4	3	2	1
8.	Report writing skills	10	10	8	6	4	2
9.	Viva voce	10	10	8	6	4	2
Total marks		100	100	80	60	40	20

The overall grading of the practical training shall be made as per following table

	Range of maximum marks	Overall grade
i)	More than 80	Excellent
ii)	79 <> 65	Very good
iii)	64 <> 50	Good
iv)	49 <> 40	Fair
v)	Less than 40	Poor

In order to qualify for the diploma, students must get “Overall Good grade” failing which the students may be given one more chance of undergoing 8 -10 weeks of project oriented professional training in the same industry and re-evaluated before being disqualified and declared “not eligible to receive diploma ”. It is also important to note that the students must get more than six “goods” or above “good” grade in different performance criteria items in order to get “Overall Good” grade.

Important Notes

- 1. This criteria must be followed by the internal and external examiner and they should see the daily, weekly and monthly reports while awarding marks as per the above criteria.**
- 2. The criteria for evaluation of the students have been worked out for 100 maximum marks. The internal and external examiners will evaluate students separately and give marks as per the study and evaluation scheme of examination.**
- 3. The external examiner, preferably, a person from industry/organization, who has been associated with the project-oriented professional training of the students, should evaluate the students performance as per the above criteria.**
- 4. It is also proposed that two students or two projects which are rated best be given merit certificate at the time of annual day of the institute. It would be better if specific nearby industries are approached for instituting such awards.**

The teachers are free to evolve another criterion of assessment, depending upon the type of project work.

It is proposed that the institute may organize an annual exhibition of the project work done by the students and invite leading Industrial organisations in such an exhibition. It is also proposed that two students or two projects which are rated best be given merit certificate at the time of annual day of the institute. It would be better if specific industries are approached for instituting such awards.