



## **DIPLOMA IN ACCOUNTING AND TAXATION**

Course Name: Diploma in Accounting and Taxation

Duration: 1 Year

Eligibility: 10+2 in Commerce stream or Equivalent

### **DETAILED SYLLABUS**

<b>Semester I</b>	<b>Semester II</b>
Basic Accounting	Partnership Accounting
Financial Statement	Company Accounts
Application of Computer in Financial Accounting	Analysis Of Financial Statement

## **SEMESTER I**

### **PAPER 1: BASIC ACCOUNTING**

#### **CONTENT:**

**Unit 1:** Accounting –an Introduction, Accounting concepts & conventions

**Unit 2:** Accounting Equation, Journal & Ledger

**Unit 3:** Cash Book

**Unit 4:** Special Purpose Books, Bank Reconciliation Statement

### **PAPER 2: FINANCIAL STATEMENT**

#### **CONTENT:**

**Unit 1:** Bill of Exchange

**Unit 2:** Trial Balance, Errors & Rectification

**Unit 3:** Depreciation, Provisions & Reserves

**Unit 4:** Preparation of financial Statement-Sole trader & partnership firm

### **PAPER 3: APPLICATION OF COMPUTER IN FINANCIAL ACCOUNTING**

#### **CONTENT:**

**Unit 1:** Computer & Computerized Accounting Systems, Electronics spread sheet, Use of spread sheet in Business Application

**Unit 2:** Graphs & chart for Business

**Unit 3:** Database Management System in Accounting

## SEMESTER II

### **PAPER 1: PARTNERSHIP ACCOUNTING**

#### **CONTENT:**

**Unit 1:** Partnership- An Introduction including appropriation of profits, Admission of a partner

**Unit 2:** Retirement & death of a partner

**Unit 3:** Dissolution of partnership firm

### **PAPER 2: COMPANY ACCOUNTS**

#### **CONTENT:**

**Unit 1:** Company- An Introduction, Issue of shares, Forfeiture of shares, Reissue of forfeited shares

**Unit 2:** Issue and Redemption of Debenture

**Unit 3:** Preparation of Income statement & Balance sheet of companies

**Unit 4:** Accounts of Banking and Insurance companies

### **PAPER 3: ANALYSIS OF FINANCIAL STATEMENT**

#### **CONTENT:**

**Unit 1:** An Introduction, Techniques- Common size statement, Comparative Statement, Trend Analysis

**Unit 2:** Ratio Analysis-Meaning, Advantages & Limitation, Short-term, Long-term & Profitability ratios

**Unit 3:** Fund flow statement –without adjustment, Cash flow statement-without adjustment

**Unit 4:** Working capital management