

2022-23

DIPLOMA IN COMPUTERISED ACCOUNTING TECHNIQUES



GURUKUL
EDUCATIONAL AND
RESEARCH INSTITUTE

Subject and Syllabus

DIPLOMA IN COMPUTERISED ACCOUNTING

TECHNIQUES

DURATION:- 1 YEAR

679 BUSINESS FUNDAMENTALS

UNIT 1: BUSINESS SYSTEM AND BUSINESS ENVIRONMENT

Introduction – Business Definition – Nature of Business – Evolution of Business – Launching a Business Enterprise

UNIT 2: FORMS OF BUSINESS ENTERPRISE

Sole Proprietorship – Partnership – Joint stock company

UNIT 3: COMPANY MANAGEMENT

Organs of Company Management – Shareholders – Board of Directors – Managing Director – Company Meetings and Resolutions – Maintenance of Records

UNIT 4: MANAGEMENT PRINCIPLES

Management as an art – Management as Science – Management as Profession – Features – Levels – Scientific Management

UNIT 5: FUNCTIONS OF MANAGEMENT

Planning – Organizing – Directing – Controlling – Decision-making – Financial Management – Personnel Management – Marketing Management – Production Management

680 ACCOUNTING FOR BUSINESS

UNIT 1: ACCOUNTING INTRODUCTION

Definition – Objectives of Accounting – Branches of Accounting – Accounting Process – Accounting Cycle – Accounting Concepts and Conventions

UNIT 2: RECORDING TRANSACTIONS AND LEDGER POSTING

Golden Rules of Accounting – Double Entry System – Single Entry System – Journal – Ledger – Balancing the Ledger Accounts

UNIT 3: TRIAL BALANCE AND ERRORS RECTIFICATION

Definition – Objectives – Limitations - Preparation of Trial Balance – Errors disclosed by Trial balance – Type of Errors – Effect of errors on Trial Balance – Rectification of Errors – Suspense Accounts – Nature of Fixed Assets – Depreciation – Depletion – Amortization – Depreciation Vs Maintenance – Causes of Depreciation – Factors in measurement of Depreciation – Journal Entries – Methods of calculating the periodic depreciation – Straight Line and Diminishing balance method

UNIT 4: FINAL ACCOUNTS

Meaning - Preparation of Trading Account – Profit and Loss Account – Balance Sheet – Closing Entries – Adjustment Entries – Provisions – Receipts and Payment Statement – Income and Expenditure Statement - Difference between Departments and Branches – Advantages – Special Features – Basis of Allocation and Apportionment of Expenses – Inter-departmental transfer at cost and sales price

UNIT 5: CORPORATE BANKING

Introduction – Bank Pass Book – Negotiable Instruments – Cheque – Discounting of Cheques – Cheque presentment – Cheque dishonored – Current Account – Overdraft – Cash credit – Bank reconciliation Statement – Internet banking – RTGS – NEFT

681 BUSINESS TAXATION FUNDAMENTALS

UNIT 1: DIRECT AND INDIRECT TAXATION

Introduction – Tax definition – Direct taxes – Indirect taxes

UNIT 2: VALUE ADDED TAX

Introduction and definitions – Registration – Levy of Tax – Administration of Tax – Refund of Tax – Check post – Offences and Penalties – CST Introduction

UNIT 3: INCOME TAX AND TDS

Introduction – Basis of Charge – Heads of Income – FBT – Deductions – Tax Table – Advance Tax – TDS – Interest – Return of Income

UNIT 4: GOODS AND SERVICE TAX

Introduction – Procedures – CENVAT Credit – Books of Accounts – e-filing of returns – Job Work - Service Tax Introduction – Registration – Levy of tax – Exemption – Service tax credit – Books of Accounts – Assessment – Penalty – List of taxable services.

UNIT 5: ESI AND EPF

Introduction – Applicability to Employers and Employees – Registration Procedure – Contribution and Benefit Period – Due Dates for Remittance – Return Filing.

682 ANALYSIS OF FINANCIAL STATEMENTS

UNIT 1: ANALYTICAL TOOLS

Introduction – Financial Statements Definition – Analytical Tools for Financial Analysis – Advantages of Financial Analysis

UNIT 2: RATIO ANALYSIS

Profitability Ratios – Liquidity Ratios – Solvency Ratios – Balance Sheet Ratios – Return on Investment – Turnover ratios – Shareholders Ratios – Cash Flow Ratios

UNIT 3: FUND FLOW STATEMENT

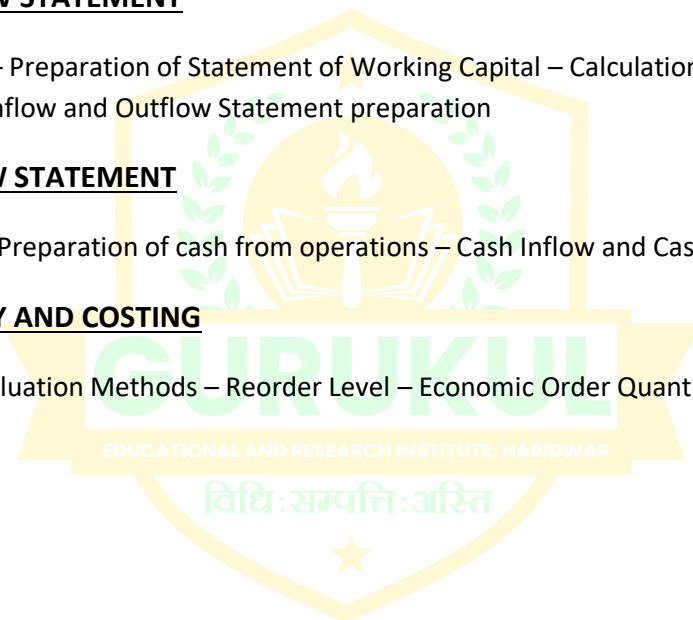
Meaning – Benefits – Preparation of Statement of Working Capital – Calculation of Funds from Operations – Funds Inflow and Outflow Statement preparation

UNIT 4: CASH FLOW STATEMENT

Meaning – Benefits - Preparation of cash from operations – Cash Inflow and Cash Outflow Statement

UNIT 5: INVENTORY AND COSTING

Cost Sheet – Stock Valuation Methods – Reorder Level – Economic Order Quantity – Marginal Costing – Standard Costing



683 INTRODUCTION TO FINANCIAL MARKETS

UNIT 1: INTRODUCTION TO FINANCIAL MARKETS

Investment Basics – Investment Options – Primary Market – Secondary Market – Stock Exchange – Equity Share – Preference Share – Debentures – Dividend – Interest

UNIT 2: CAPITAL MARKET

Secondary Market – Nifty – Sensex – Share Trading

UNIT 3: DERIVATIVE MARKET

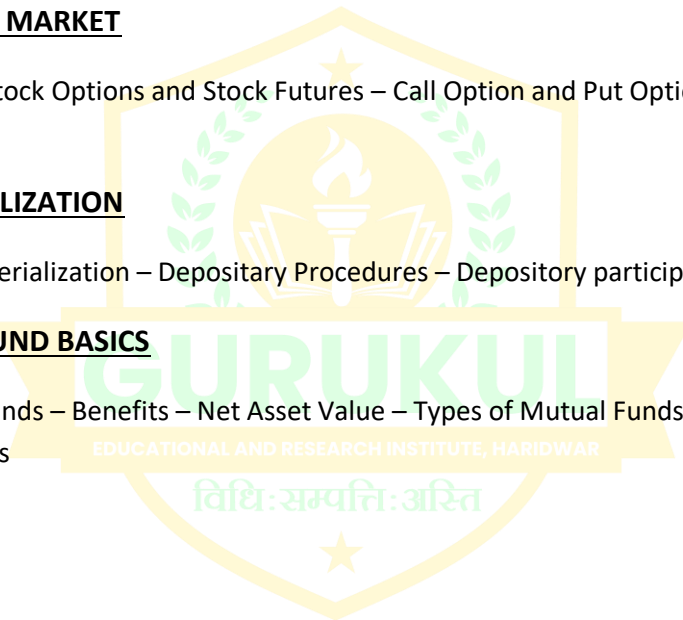
Options – Futures – Stock Options and Stock Futures – Call Option and Put Option – Commodity Derivatives

UNIT 4: DEMATERIALIZATION

Introduction – Dematerialization – Depository Procedures – Depository participant

UNIT 5: MUTUAL FUND BASICS

Definition – Mutual Funds – Benefits – Net Asset Value – Types of Mutual Funds – Offer Document – Exchange Traded funds



684 APPLIED STATUTORY COMPLIANCE

UNIT 1: VALUE ADDED TAX

Registration Form (Form A) – VAT Remittance – Monthly VAT Return (Form i) – Annexures(1 -4)

UNIT 2: INCOME TAX

Computation of Income Tax – PAN Application (Form 49A) – TAN Application (Form 49B) – Income Tax Challan (ITNS 280,281,282) – Income Tax Returns (ITR 1, 2) – Fringe Benefit Tax Return (Form ITR 8) – TDS Remittance – TDS Certificate (Form 16 and Form 16A) – TDS Returns (Form 26Q and 27A) – e-filing of returns

UNIT 3: EXCISE DUTY

Registration Form (Form A1) – Filling of Remittance Challan (GAR 7) –PLA Register - Return Preparation (ER 1)

UNIT 4: SERVICE TAX

Registration Form (Form ST 1) – Certificate of Registration (Form ST2) –Remittance Challan (GAR 7) – Return Preparation (Form ST 3 and ST 3A)

UNIT 5: ESI AND EPF

ESI and EPF Employer and Employee Registration Forms – Labour Registers – Challan – Return Preparation.