



ଓଡ଼ିଶା ରାଜ୍ୟ ମୁକ୍ତ ବିଶ୍ୱବିଦ୍ୟାଳୟ

Odisha State Open University

ସମ୍ବଲପୁର, ଓଡ଼ିଶା

ସ୍ଥାପିତ : ୨୦୧୫

Established : 2015
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ଅସ୍ଥାୟୀ ଶିବିର : ଜି.ଏମ୍. ବିଶ୍ୱବିଦ୍ୟାଳୟ, ସମ୍ବଲପୁର

SYLLABUS OF DIPLOMA IN ACCOUNTING (DIA)

For Academic Session 2016-17

Duration: 1 Year

Total Credit: 32

Semester-I

DIA-01 Basic Accounting	(6 Credit)
UNIT-I	
<ol style="list-style-type: none"> Accounting – an Introduction Accounting concepts & conventions 	
UNIT-II	
<ol style="list-style-type: none"> Accounting Equation Journal & Ledger 	
UNIT-III	
<ol style="list-style-type: none"> Cash Book 	
UNIT-IV	
<ol style="list-style-type: none"> Special Purpose Books Bank Reconciliation Statement 	
DIA-02 Financial Statement	(6 Credit)
UNIT-I	
<ol style="list-style-type: none"> Bill of Exchange 	
UNIT-II	
<ol style="list-style-type: none"> Trial Balance Errors & Rectification 	
UNIT-III	
<ol style="list-style-type: none"> Depreciation, Provisions & Reserves 	
UNIT-IV	
<ol style="list-style-type: none"> Preparation of financial statement-Sole trader & partnership firm 	
DIA-03 Application of Computer in financial accounting	(4 Credit)
UNIT-I	
<ol style="list-style-type: none"> Computer & Computerized Accounting Systems Electronics spread sheet Use of spread sheet in Business Application 	
UNIT-II	
<ol style="list-style-type: none"> Graphs & chart for Business 	
UNIT-III	
<ol style="list-style-type: none"> Database Management System in Accounting 	

Semester-II

DIA-04 Partnership Accounting	(4 Credit)
UNIT-I 1. Partnership: An Introduction including appropriation of profits 2. Admission of a partner	
UNIT-II 1. Retirement & death of a partner	
UNIT-III 1. Dissolution of partnership firm	
DIA-05 Company Accounts	(6 Credit)
UNIT-I 1. Company:- An Introduction 2. Issue of shares 3. Forfeiture of shares 4. Reissue of forfeited shares	
UNIT-II 1. Issue and Redemption of Debenture	
UNIT-III 1. Preparation of Income statement & Balance sheet of companies	
UNIT-IV 1. Accounts of Banking and Insurance companies	
DIA-06 Analysis of financial statement	(6 Credit)
UNIT-I 1. An Introduction 2. Techniques:- Common size statement, Comparative Statement, Trend Analysis	
UNIT-II 1. Ratio Analysis- Meaning, Advantages & Limitation, Short-term, Long-term & Profitability ratios	
UNIT-III 1. Fund flow statement – without adjustment 2. Cash flow statement- without adjustment	
UNIT-IV 1. Working capital management	