

Syllabus for Diploma in Accounting

Semester-I

Paper-I Basic Accounting (6 Credit)	75 Marks
UNIT-I 1. Accounting – an Introduction 2. Accounting concepts & conventions	
UNIT-II 1. Accounting Equation 2. Journal & Ledger	
UNIT-III 1. Cash Book	
UNIT-IV 1. Special Purpose Books 2. Bank Reconciliation Statement	
Paper-II Financial Statement (6 Credit)	75 Marks
UNIT-I 1. Bill of Exchange	
UNIT-II 1. Trial Balance 2. Errors & Rectification	
UNIT-III 1. Depreciation, Provisions & Reserves	
UNIT-IV 1. Preparation of financial statement-Sole trader & partnership firm	
Paper-III Application of Computer in financial accounting (4 Credit)	50 Marks
UNIT-I 1. Computer & Computerized Accounting Systems 2. Electronics spread sheet 3. Use of spread sheet in Business Application	
UNIT-II 1. Graphs & chart for Business	
UNIT-III 1. Database Management System in Accounting	

Semester-II

Paper-IV Partnership Accounting (4 Credit)		50 Marks
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		
Paper-V Company Accounts (6 Credit)		75 Marks
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		
Paper-VI Analysis of financial statement (6 Credit)		75 Marks
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		