

Department of Accountancy

SUBJECT: Certificate Course in Government Accounting (W.E.F. the Academic Year 2019-2020)

Eligibility:	T.Y. Class
Duration:	60Hrs. (One Academic Year)
Fee:	Rs. 500/-
Seats:	As per the demand of the students

Infrastructure Requirements:

- Well Equipped Lecture room
- Well Equipped Laboratory
- Library with relevant books
- LCD Projector

Staff Requirement:

- A coordinator who will be responsible for the smooth conduct of the course.
- Coordinator of the course may be paid an Honorarium of Rs.1000/- per year
- A lecture and practical can be conducted by the core faculty or visiting having expertise in concerned field. Guest Faculty/internal Faculty may be remunerated @ Rs.200/- per lecture of 1 hr. Duration.
- Faculty must possess at least a Bachelor Degree with a expertise respective filed.
- Faculty from industry and research institutes.

Theory Question Paper Pattern for paper 1&2

Objective question of 50 marks for each paper

Course content:

Course Name	Contact Hours				Credits			
	Paper-I	Paper-II	Practical	Project/ Industrial Visit	Theory	Practical	Project/ I.V.	Total Credits
Certificate course in Government Accounting	15	15	15	15	02	01	01	04

Total Duration: 60 hrs (One academic Year). Theory: 30 hrs. Practical :15Hrs; Project/ I.V. / Case study: 15Hrs

Syllabus:

Paper 1(50marks)

Unit 1 General English and General Studies

Vocabulary, Shuffling of sentence elements, Sentence Rearrangement, one phrase substitutions, sentence constructions, Comprehension, Error correction, fill within the blanks, synonymous, antonyms, Grammar, Unseen Passages Idiom & phrases. General Science, India's history, Indian National Movement, Indian politics Economy and culture, Indian Agriculture, World Geography, India's geological and natural resources, the current national and main international event.

Unit 2:- Arithmetic

Number system, HCF, LCM, Simplification, decimal Fractions, Unitary Method, Percentage, Time and Distance, Time and work , Profit and Loss, Average, Simple and Compound Interest .

Paper 2(50marks)

Unit 1:- Computer Literacy

Characteristics of computer, Computer Organization including RAM, ROM, File system, Input Device, Computer Software, Relation between hardware and software, Operating system, MS office (Exposure of word, Excel/Spread Sheet , Power Point), Application of information Technology in government of E-governance.

Unit 2:- Accountancy and basics of Auditing and Income Tax

Trading and Profit and Loss account and balance sheet, Bills of Exchange, Capital and Revenue, Income and Expenditure, Branch and Departmental Account, Double entry system, Rectification of Error, Balance sheet format, Trial Balance, Depreciation, Internal Audit, Verification and Vouching, Rights duties and liabilities of an auditor, Income Tax, Provisions about income from Salary,

Books and References:

- Competition success review Hand Book 2019 for General Studies.
- Shukla and Grewal for Advance Accountancy
- Gadiwala Computer System
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial
- Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren,
- Pearson Publications.
- Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Slander of Passing: 40%

Separate head of passing-Theory, Practical's, Project / Industrial Visit/Case study

Grading System:

A Grade	Above 75%
B Grade	60-74%
C Grade	40-59%