

I. INTRODUCTION

Accountancy & Taxation is gaining a very extensive recognition both within and outside the business world. It has rightly been termed as the language of the business. The basic function of a language is to serve as a means of communication. Accounting and Taxation serves this function. It Communicates the results of business operation to various parties who have some stake in the business Viz, the owners creditors, investors, Government and other agencies. The need of Accounting and Taxation is of great importance for a person who is running a business.

At present 40 Vocational Courses are offered at +2 state in Andhra Pradesh State. The present syllabi of Intermediate Vocational Courses is in existence since 1993-94. The feedback from all quarters of students, parents and user organisations reveal that the recent technological developments that have taken place make the present syllabi of all the Courses unmatched. As per the guidelines given in the National Policy on Education (NPE) 1986, all the Vocational Courses are terminal in nature. To meet the requirements of the user organisations, it is decided in the Board meeting to introduce 23 more new Vocational Courses. The present day curriculum to be so framed to meet the challenges on one side and the requirements on the other.

It is therefore felt necessary to convert the Vocational Courses as non Vacation Courses (without any summer or winter vacations) and to revamp the syllabi for the existing Vocational Courses, accordingly to accomplish this task it is decided to conduct the curriculum development workshops of expert committee. The members entrusted with the task of preparation of syllabus are hailed from reputed organisations/institutions.

II. Objectives of the Course :

1. To develop knowledge and understanding of

- i) Concepts, Principles, practices and procedures of accounting and Taxation.
- ii) Banking practices relevant for maintaining books of accounts.
- iii) Various records, documents and vouchers basic to accounting activities.
- iv) Working and uses of computer in accounting

2. To enable students to attain proficiency in

- i) Writing cash books, ledgers, etc.
- ii) Preparing Final Accounts, reconciliation statements
- iii) Preparing books of accounts, bills, using computer

3. To inculcate personality traits like

Accuracy, efficiency, neatness, promptness, judgement, analytical, ability, honesty, etc.

To enable students to appreciate that the accounting structure is based on some definite principles which have the general applicability.

III. Skills to be provided in

- 1. Preparation of various accounts books, bills, vouchers, bank reconciliation statement, Trail balance, Final accounts and Balance sheet.
- 2. Preparation and filing of Tax returns of Individuals and small organisations.
- 3. Computerised Accounting packages operating organisation and preparation of various returns and statements of accounts through computer.
- 4. Identifying and rectifying of errors in the books of accounts.
- 5. Basics of Audit
- 6. Laws of Income Tax etc.

IV. Job Opportunities

Wage Employment (Manual and Computer based)

1. Accounts Clerk/Accounts Assistant/Tax Assistants
2. Billing Clerk
3. Cashier/Cash Clerk
4. Ledger keeper/Ledger clerk
5. Audit Clerk/Audit Assistant

Self Employment (Manual and Computer based)

Understanding Accounting and Taxation Jobs Independently as mentioned in Wage Employment.

V. SCHEME OF INSTRUCTION & EXAMINATION

Annual Scheme of Instruction and Examination for Vocational Courses 1st & 2nd Year

Part - A	Theory		Practicals		Total	
	Periods	Marks	Periods	Marks	Periods	Marks
1. English	185	75	-	-	185	75
2. G.F.C.	185	75	-	-	185	75
Part - B						
3. Vocational Subjects						
Paper - I	160	50	160	50	320	100
Paper - II	160	50	160	50	320	100
Paper - III	160	50	160	50	320	100
Part - C						
4. On the Job Training -		-	210	50	210	50
Total	840	300	690	200	1540	500

Scheme of Instruction per week for Vocational Courses

Part - A	Theory	Practicals	Total
1. Communication Skills/English	6	-	6
2. G.F.C.	4	2	6
Part - B			
3. Vocational subjects			
Paper - I	5	5	10
Paper - II	5	5	10
Paper - III	5	5	10

Ist Year

Paper I - Commerce and Accountancy

Paper II - Income Tax

Paper III- Compter Fundamentals

IInd Year

Paper I - Commerce and Accountancy

Paper II - Advanced Accounts

Paper III- Auditing & Accounting Packages

NEW SCHEME PROPOSED CALCULATION OF WORKING PERIODS

Number of working days per annum	=	220 days
Number of periods per annum 220 x 7	=	1540 periods
Periods allotted for OJT [30 days 30 x 7]	=	210 periods
Periods allotted to Communication Skills/ English	=	185 periods
Periods allotted to GFC [125 Theory + 60 Practicals]	=	185 periods
Periods allotted to Vocational subjects		
Paper I [Theory 160 + Practicals 160]	=	320 periods
Paper II [Theory 160 + Practicals 160]	=	320 periods
Paper III [Theory 160 + Practicals 160]	=	320 periods
Total		1540 periods

Periods allotted per week

1. Communication skills/English	=	6 periods
2. G.F.C. [Theory 4 = Practicals]	=	6 periods
3. Vocational Subjects		
Paper I [Theory 5 + Practicals 5]	=	10 periods
Paper II [Theory 5 + Practicals 5]	=	10 periods
Paper III [Theory 5 + Practicals 5]	=	10 periods
Total Periods per week	=	42 periods

06 BUSINESS FINANCE (26 periods)

Nature and significance of Finance – Types of Business Finance : Long term, medium term and short term finance, Their uses – Sources of Finance : Owners Fund and Borrowed funds, characteristics, Merits and Demerits of different sources of finance

- a) Equity shares
- b) Preference shares – Different types
- c) Debentures – Different types
- d) Public deposits
- e) Retained earnings
- f) Institutional finance
- g) Borrowing from Banks

07 MONEY AND BANKING (20 periods)

Barter system and its defects – Money : Types of Money, Functions of money, characteristics of good money – Banking : Meaning, different types of banks – Commercial Banks and their functions – Reserve Bank of India and its functions – Rural Banks – Lead Bank Scheme.

ACCOUNTANCY — (PRACTICALS)

160 periods

50 marks

01 INTRODUCTION (10 periods)

Book Keeping Vs. Accountancy – Uses of Accounting – Accounting concepts – Accounting Conventions – Accounting terminology

02 DOUBLE ENTRY SYSTEM (10 periods)

Meaning – Theory of Double entry system – Classification of accounts - Advantages of double entry system.

03 THE JOURNAL (20 periods)

Introduction – Journalising of different transactions – Advantages of Journal

04 LEDGER (10 periods)

Meaning – Ledger postings – System of balancing the account – Advantages of Ledger.

05 SUBSIDIARY BOOKS (10 periods)

Meaning and significance – Different types of subsidiary books : Purchases Book, Sales Book, Purchase Returns book, Sales Returns Book, Bills Receivable book, Bills payable book, journal proper – Treatment of trade discount

06 CASH BOOK (30 periods)

Meaning and significance – Features – Kinds of Cash book : Simple Cash book, Cash book with Cash and Discount, Cash book with Cash, Discount and Bank, Cash Book with bank and discount columns – Analytical Petty Cash book.

07 BANK RECONCILIATION STATEMENT (20 periods)

Meaning and significance – Pass Book – Need for reconciliation – Causes of differences – Methods of preparing bank reconciliation statement :

- a) Balance method
- b) Overdraft method.

08 FINAL ACCOUNTS (50 periods)

- a) Meaning, Significance and preparation of Trial Balance.
- b) Trading Account: Meaning and significance - Proforma of Trading Account – Adjustments.
- c) Profit & Loss Account : Meaning and Significance – Steps in preparation of Profit & Loss Account – Proforma of Profit & Loss Account – Adjustments
- d) Balance Sheet : Meaning and Significance – Objectives – Preparation of Balance Sheet – Arrangement of Assets and Liabilities – Adjustments.

PAPER II
Income Tax
General Guidelines

Students have to prepare for the examinations based upon the provisions existing at the beginning of the Academic Year. The cut off date is 1st June of the every year (for current assesment year only). Any amendments made in the Act after this date and circulars issued by C.B.D.T. and judgements delivered by Tribunals/courts will not be made applicable for study purpose.

Provisions relating to computation of tanable income tax computation of an assessee whose status is 'Individual' are to be studied.

1. Introduction

2. Basic Concepts

- i) Assessee
- ii) Person
- iii) Assessment year
- iv) Previous year
- v) Permanent Account Number (PAN)

3. Agricultural Income

Explaining the provisions in detail and problems on clubbing of Agricultural Income with non agricultural income.

4. Income Meaning and definition

Gross total Income - Casual Income - Explanation of Revenue and Capital Income - and expenses only (i.e. not losses)

5. Residential Status

Explaining the provisions relating to determining the Residential Status of Individual; H.U.F. Firm and Company only.

6. Exempted Incomes

Explaining the provisions relating to exempted incomes applicable to an individual only.

7. Income from Salary

Basis of charge of salary income - explaining the components of salary income viz salary, Allowances, perquisites and profits in lieu of salary.

Allowances

- 1. Tax Free Allowances
- 2. Fully Taxable Allowances
- 3. Partly taxable (Theory only)

Problems on

- i) Entertainment Allowance
- ii) House Rent Allowance
- iii) Children Education Allowance
- iv) Children Hostel Allowance
- v) Conveyance Allowance

Perquisites

Tax free perquisites, Perquisites taxable in all cases and taxable in specified cases only.

Note : Explaining the provisions and problems on valuation of the following perquisites only.

- i) Rent Free Accommodation
- ii) Motor Car

Valuation of following fringe benefits only

- a) Interest free Loans
- b) Free Meals
- c) Gifts given by employer
- d) Expenses paid on credit cards
- e) Club Membership

Profits in Lieu of Salary (Theory only)

Deduction from Salary Income.

Simple Problems on computing income from Salary

(in each problem valuation of not more than 2 perquisite and one fringe benefit is to be included)

8. Income from House Property

Provisions relating to computing income in the following situations.

- 1. Income from let out house
- 2. Income from self occupied house
- 3. Income from partly letout and partly self occupied house

9. Income from other Sources

Computing income from interest on securities (simple problems)

Computing income of other sources other than income from interest on securities (Theory only)

10. Deduction from Gross total income

The following sections only are to be studied.

- i) 80 CCC
- ii) 80 D
- iii) 80 L
- iv) 80 W
- v) 80 G

Simple problems on computation of total income incase of an individual. (Givigng income details of two heads of income only)

11. Tax Rebate and Tax Computation

- i) Tax rebalte u/s 88 C
- ii) Tax rebate u/s 88D
- iii) Tax rebate u/s88 B (Theory only)
- iv) Tax rebate u/s 88 (Theory only)

Tax Computation of

- i) Casual income
- ii) Longterm capital gain
- iii) Other heads of income viz income from salary, income for house rents, income fror business/profession, shortterm capital gain and income for other heads.

INCOMETAX PRACTICALS

SYLLABUS

1. a) Identification of types of persons viz. Individual, H.W.F. Firm and company etc. 10

Giving list of names - identification.

Field work visit to Markets and entering about the shops and establishments with regard to their firm of organisation viz. sole trader, firm etc. and accordingly determining their status as per I.T. Act. 10

b) Determination of previous year and Assessment year under different situations viz, newly started business discontinued business and running business, newly recruited persons, retired persons.5

c) Format of application for PAN filling up of forms

2. a) Collecting the Income particulars of 10 persons belonging to different groups 5

Classifying each in case head wise for each assessee (not computation of income)

b) Problems on tax rebate u/s 88C and 88D 5

c) Problems on tax calculation given computed Income (not more than 3 heads of income in each problem) 5

3. Agricultural Income 10

Visit to 5 Assesses to findout agriculture income and other incomes/tax computation.

4. The Lecturer has to give different incomes to determine whether the income is Revenue or capital - similarly for expenses. 15

5. Lecturer has to give problems the taxable and exempted incomes with an assessment to findout exempted incomes

6. **Collecting the Salary Income of 5 government employees and 2 to 3 private sector employees - for calculation of salary income. 40**
 7. **Collecting Income details of 5 Assesses who are having the income from house property. 20**
 8. **Problems on Interest on securities 20**
 9. **Simple problem on computation of total income of an individual covering deductions 80 CCC, 80 D, etc. (Giving income details of 2 heads of Income only)**
- Total 160**

PAPER III COMPUTER FUNDAMENTALS

CHAPTER NAME	THEORY (PERIODS)	PRACTICALS (PERIODS)
1. INTRODUCTION TO COMPUTERS	5	NIL
2. OPERATING SYSTEMS		
DOS	20	20
WINDOWS		
- NOTE PAD		
- PAINT	20	20
3. PACKAGES		
- WORD	35	35
- EXCEL	35	35
- POWER POINT	30	30
INTERNET TECHNOLOGIES	15	15
REVISION		5
Total	160	160

Theory

I. Introduction to Computers Data Processing :

- ♦ A brief history of Computing.
- ♦ Block diagram of a computer
- ♦ Classification of Computers
 1. Analog Computers
 2. Digital Computers
 3. Hybrid Computers

- 1. First Gen. Computers 2. Second Gen. Computers
- 3. Third Gen. Computers 4. Fourth Gen. Computers
- 5. Fifth Gen. Computers

- 1. Micro Computers 2. Mini Computers
- 3. Mainframe Computers 4. Super Computers
- ♦ Capabilities and Limitations of a Computer
 - # Capabilities # Limitations

Peripherals:

- ♦ Introduction
- ♦ Input Devices (1) Keyboards (2) Mouse
- ♦ Out put devices (1) Monitor (2) printers

Data Storage Devices

- ♦ Introduction
- ♦ Main Memory
 - # RAM # ROM # CACHE MEMORY
- ♦ Floppy Disks (1) 5 1/4" Floppy (2) 3 1/2" Floppy

Hard disk # Optical Disks # CD Rom

Software:

- ♦ Introduction
- ♦ System Software
 - (1) Operating System
 - (2) Utilities
- ♦ Application Software
 - Packages
 - Languages
- ♦ General Purpose Application Packages
 - (1) DTP
 - (2) Ms-Office
 - (3) DBMS
 - (4) RDBMS
- ♦ Programming Languages
 - (1) Machine Language
 - (2) Assembly Language
 - (3) High Level Language
- ♦ Compilers
- ♦ Interpreter

2. Operating Systems

Ms-Dos

- ♦ Why learn DOS
- ♦ Evolution of DOS
- ♦ PC-DOS-MS-DOS What is OS
- ♦ Getting Started with DOS, POST, BOOTING
- ♦ Important Terms
 - Program, File, File Name, Directory, Volume Label, Disk Drive, Drive Name
 - Ms-Dos Prompt, Command, Devices, Device Names, Error Messages

- ♦ **Understanding**

- ♦ Files Text Files Command Files File Naming Conventions
- ♦ Creating a File (Copy Con) Type (Displaying file Contents)
- ♦ Copying a file Delete Wildcard Characters '*'
Asterisk '?' Question Mark
- ♦ Dir Command, Complete Dos-Text Editor, Copy Command, PRN Command
- ♦ Combine (+), Del Command, REN Command,

- ♦ **Subdirectories**

Making Directories (MD), PATH, # Changing Directory (CD)

Copying Directories, Deleting Directories, Creating Multiple Directories

Current dir (.) And Parent Directory (..), Removing Directories (RMDIR)

Searching Files in Subdirectories, Changing the Screen Display
PROMPT Command

WINDOWS – 98

INTRODUCTION TO WINDOWS – 98

Features of Different Versions # Comparison of Windows – 98 with other Versions.

1. GRAPHICAL USER INTERFACE (GUI) 2. GRAPHICS MANIPULATION

32 – Bit File System # Multitasking # System Robustness # Long File Names

Plug and Play Support # Multimedia Support # Object Linking and Embedding (OLE)

Comparison with CUI (Dos or Unix)

Elements of Windows – 98 Interface

- ◆ My Computer, My Documents, Recycle Bin, Taskbar, Shortcut Menus

Starting a Program (Application)

- ◆ Start Menu, Programs Menu, Documents Menu, Settings Menu, Find and Help

- ◆ Run Menu, Shutdown Menu, Log-Off Menu

Customizing Windows

NOTE PAD

Minimizing, Maximizing, Manually Resizing a Window, Moving, Closing

Shutting Down the PC, Stand By, Shut Down, Restart, Log Off Windows

MANAGING FILES AND FOLDERS

Folders # My Computer Folder # My Document Folder

Notepad

Creating Text Files, Editing Text Files, All the Menu Features of Notepad

Drawing Pictures with Paint

MS Paint :

Starting Windows Paint, Drawing with Pencil Tool, Drawing the Picture with Tools

Embedding a Paint Object, Linking a Paint Object, Previewing Painting # working in windows explorer.

3. PACKAGES

MICRO SOFT WORD

- ♦ Introduction to Word Processing
- ♦ Features of Word Processor
 - Efficient mode of Text editing, Facility of Cut, Copy, Paste, Search and Replace Text
 - Justification, Indentation, Spell Checking, Importing / Exporting Text, Mail Merging
- ♦ Getting Started with MS-Word
- ♦ Contents of the Word Window
 - Title bar, Menu bar, Toolbar, Ruler, Document window, Scroll bar, Status bar
 - Office Assistant, Document Navigator, View Buttons
- ♦ Working with Word Documents
 - Creating a Document, Moving around the Documents, Saving a Document
 - Closing a Document, Opening an Existing Document, Getting around the Document
- ♦ Changing Views
- ♦ Formatting Documents
 - Selecting Text, Reversing Actions, Editing Text, Deleting Text, Moving and Copying
 - Drag and Drop Feature, Formatting Characters, Changing Cases.
- ♦ Paragraph Formatting

Text Alignment, Spacing, Indents, Page Formatting, Changing Document Margins

Numbering Pages, Page Breaks, Alignment, Spacing, Line Spacing.

- ◆ Bullets and Numbering
 - Creating Bulleted / Numbered Lists, Changing Bullet Styles and Numbered List
- ◆ Tables
 - Creating Tables, Entering and Editing Text in a Table, Selection in Tables
 - Changing Table Structure, Inserting Rows and Columns, Deleting Rows and Columns
 - Formatting the Tables, Merging cells, Splitting cells.
- ◆ Finding and Replacing Text, Editing and Proofing Text
- ◆ Spell Check, Checking Grammar, Using Thesaurus, AutoCorrect
- ◆ Mail Merging
 - Printing
 - Print Preview
- ◆ Getting Help
- ◆ Quitting Word
- ◆ Shortcut Keys

MS-EXCEL

- ◆ **Introduction to Electronic Spreadsheets**
- ◆ **What is a Spreadsheet, Manual Spreadsheet vs Electronic Spreadsheet**
- ◆ **Applications of Electronic Spreadsheets, Types of spreadsheets**
- ◆ **Features of MS-Excel, Starting MS-excel, Contents of the MS-Excel Window**
- ◆ **What is a Workbook, Using sheets in a workbook, Entering Data, The Data Types**

- ♦ **Entering Column Titles, Entering Numbers, Editing Data, Selecting Cells**
- ♦ **Calculations using formulas.**
- ♦ **Copying Data, Moving Data, Drag- and- Drop Feature**
- ♦ **Clearing Cell Contents, Saving a Workbook, Closing a Workbook**
- ♦ **Working with Worksheets, Selecting Worksheets, Renaming Worksheet**
- ♦ **Inserting and Deleting Worksheets, Changing the order of Worksheets**
- ♦ **Copying Worksheets, Restructuring Worksheets, Formatting Data**
- ♦ **Aligning Cell Contents, Creating Borders, Fonts, Orientation of Text**
- ♦ **Entering Data quickly**
- ♦ **Charts, Components of a Chart , Drawing a Chart**
- ♦ **Creating and Editing a Database, Data Form, Searching Data, Sorting Data**
- ♦ **Filtering, Data Query Using AutoFilter, Turning Off Filter, Creating Subtotals**
- ♦ **Auditing**
- ♦ **Getting help in excel**
- ♦ **Short cut commands**
- ♦ **Printing in Excel**

MS – POWER PONT

- ♦ **Introduction to MS-PowerPoint**
- ♦ **Starting power point**
- ♦ **Importance of presentations**
- ♦ **Window DescriptionPresentations**
- ♦ **Slides**
- ♦ **Handouts**
- ♦ **Speaker's Notes**
- ♦ **Outlines**
- ♦ **Media Clips**
- ♦ **Organization Charts**

- ♦ **Graphs**
- ♦ **Starting MS-PowerPoint**
- ♦ **The MS-PowerPoint Window**
- ♦ **The MS-PowerPoint Views**
 - Slide View**
 - Slide Sorter View**
 - Outline View**
 - Notes Pages View**
 - Slide Show View**
- ♦ **Presentations and Slides**
- ♦ **Creating a new Presentation**
- ♦ **Creating a new Slide**
- ♦ **Changing the layout for a Slide**
- ♦ **Deleting a slide**
- ♦ **Running a Slide Show**
- ♦ **Saving a Presentation**
- ♦ **Closing a Presentation**
- ♦ **Exiting Ms-PowerPoint**
- ♦ **Opening a Presentation**
- ♦ **Changing the Order of the Slides**
- ♦ **Editing the Slide Master**
- ♦ **Changing the Color Scheme**
- ♦ **Changing the background**
- ♦ **Adding Clip Art**
- ♦ **Organization charts**
- ♦ **Drawing Objects**
- ♦ **Working with the Slide Show**
- ♦ **Setting up a Slide Show**
- ♦ **Controlling the Slide Show**
- ♦ **Adding transition to the Slide Show**

- ♦ **Setting Slide timings**
- ♦ **Getting help**
- ♦ **Printing a Presentation**

4. INTERNET TECHNOLOGIES

- ♦ What Is Networking In Computers A Brief Explanation
- ♦ Introduction To Internet
- ♦ History Of Internet
- ♦ Applications Of Internet
- ♦ World Wide Web
- ♦ Web Page
- ♦ Web Site
- ♦ Web Servers
- ♦ Types Of Internet Service Providers
- ♦ Getting Connected To Internet
- ♦ Protocols
- ♦ Web Browsers
- ♦ Internet Explorer
- ♦ Window And Its Detailed Explanation
 - ♦ Drawing The Window
 - ♦ Tool Bars

Detailed Explanation About

- ♦ Standard Buttons Bar
- ♦ Address Bar
- ♦ Status Bar
- ♦ Internet Addressing System
- ♦ Domain Naming System
- ♦ Web Search Engines
- ♦ Email
- ♦ Creating Email Accounts
- ♦ Composing Mails
- ♦ Sending Mails
- ♦ Receiving Mails
- ♦ Out Look Express

- ♦ Window And Its Detailed Description
- ♦ Configuring Mail Accounts
- ♦ Sending And Receiving mails

COMPUTER FUNDAMENTALS (PRACTICALS)

No. of periods : 160

MS – DOS

- ♦ Files Text Files Command Files
File Naming Conventions
- ♦ Creating a File (Copy Con) Type (Displaying file Contents)
- ♦ Copying a file Delete Wildcard Characters ‘*’
Asterisk ‘?’ Question Mark
- ♦ Dir Command, Complete Dos-Text Editor, Copy Command, PRN Command
- ♦ Combine (+), Del Command, REN Command,
- ♦ **Subdirectories**

Making Directories (MD), PATH, # Changing Directory (CD)

Copying Directories, Deleting Directories, Creating Multiple Directories

Current dir (.) And Parent Directory (..), Removing Directories (RMDIR)

Searching Files in Subdirectories, Changing the Screen Display PROMPT Command

WINDOWS – 98 OPERATING SYSTEM

Elements of Windows – 98 Interface

- ♦ My Computer, My Documents, Recycle Bin, Taskbar, Shortcut Menus

Starting a Program (Application)

- ♦ Start Menu, Programs Menu, Documents Menu, Settings Menu, Find and Help
- ♦ Run Menu, Shutdown Menu, Log-Off Menu

Customizing Windows

NOTE PAD

Minimizing, Maximizing,. Manually Resizing a Window, Moving, Closing
Shutting Down the PC, Stand By, Shut Down, Restart, Log Off Windows

MANAGING FILES AND FOLDERS

Folders # My Computer Folder # My Document Folder Notepad
Creating Text Files, Editing Text Files, All the Menu Features of Notepad

Drawing Pictures with Paint

Starting Windows Paint, Drawing with Pencil Tool, Drawing the Picture
with Tools

Embedding a Paint Object, Linking a Paint Object, Previewing Painting
Working in windows explorer.

MICRO SOFT WORD

- ♦ Getting Started with MS-Word
- ♦ Contents of the Word Window
Title bar, Menu bar, Toolbar, Ruler, Document window, Scroll
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Office Assistant, Document Navigator, View Buttons
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Closing a Document, Opening an Existing Document, Getting
around the Document
- ♦ Changing Views
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Drag and Drop Feature, Formatting Characters, Changing Cases.

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- ♦ Starting MS-excel, Contents of the MS-Excel Window
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- ♦ Filtering, Data Query Using AutoFilter, Turning Off Filter, Creating Subtotals
- ♦ Auditing
- ♦ Other Commands available in Tool and Data menus
- ♦ Getting help in excel
- ♦ Short cut commands
- ♦ Printing in Excel

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- ♦ Sending And Receiving mails

OFFICE ASSISTANT
II YEAR
PART B - VOCATIONAL SUBJECTS
PAPER – I COMMERCE AND ACCOUNTANCY COMMERCE
(THEORY)

160 periods

Marks: 50

01 INSURANCE (26 periods)

Concept of Insurance – Need and significance – Types of insurance (Life, Fire, Marine insurance) – Policies and procedures.

02 MARKETING SYSTEM (36 periods)

Meaning and significance of Marketing – Marketing Vs. Selling – Functions of Marketing - Channels of distribution – Role of wholesalers and retailers – Tele-Marketing – E-Commerce – Transport and Warehousing (Road, Rail, Air, Water) – Types of transport – Merits and Demerits – Need and significance of warehousing – Types of warehousing

03 ADVERTISING (16 periods)

Concept of Advertising – Need and significance – Advertising Media and their advantages and disadvantages – Positive and Negative effects of Advertising.

04 CONSUMERISM (16 periods)

Concept of Consumerism – Consumer movement in India – Consumer Protection Act – Machinery for settlement of consumer disputes at different levels (Mandal, Town, District, State and National) – Powers and functions of Consumer Forums.

05 FOREIGN TRADE (20 periods)

Basics of Foreign Trade – Distinction between Foreign and Home Trade – Export and Import Trade – Procedures and formalities – Customs duties and Excise Duties.

06 STOCK EXCHANGE (20 periods)

Meaning and significance of Stock Exchange – Functions of Stock Exchange – Listing of securities – Meaning and significance of speculation – Stock Exchange Operators (Bulls, Bears, Stags, Jobbers and Brokers).

07 PERSONALITY DEVELOPMENT AND DEVELOPMENT OF SKILLS (26 periods)

Personality – Personality development – Mind and Mental development – Development skills – Communication skills – Problem solving and decision making skills – Time management skills – Leadership skills – Fostering right attitudes towards self, life, work and others.

ACCOUNTANCY (PRACTICALS)

160 periods

50 Marks

01 **BILLS OF EXCHANGE (16 periods)**

Definition of the Bills of Exchange – Promissory Notes, Cheques and their advantages – Problems on Trade Bills

02 **DEPRECIATION (16 periods)**

Meaning and significance of Depreciation – Causes of depreciation – Principal methods of depreciation – simple problems on depreciation (straight line and diminishing balance methods only)

03 **AVERAGE DUE DATE AND ACCOUNT CURRENT (16 periods)**

Meaning of Average Due Date – Advantages – Calculation of Average Due date – Meaning of and need for Account Current – Problems on Account current.

04 **CONSIGNMENT (28 periods)**

Meaning and significance – Terminology used in Consignment Accounting – (Consignor, Consignee, Account Sales, Proforma Invoice, Commission and Del Credere Commission) – Problems on Consignment Account

05 **RECTIFICATION OF ERRORS (20 periods)**

Errors disclosed and not disclosed by Trial Balance – Suspense Account.

06 **ACCOUNTS OF NONTRADING CONCERNS (30 periods)**

Distinction between Capital and Revenue expenditure – Simple problems on Receipts and Payments Account – Income and Expenditure Account – Balance Sheet

07 **PARTNERSHIP ACCOUNTS (34 periods)**

Problems on Methods of treatment of Goodwill on Admission and Retirement – Problems on Admission and Retirement.

PAPER - II
ADVANCED ACCOUNTS
SYLLABUS
THEORY

I. Company Accounts - I 40 + 40

Issue of Shares - At par, premium Discount - forfeiture - re-issue of shares - (debentures - Types of debenturs (only theory)

II. Company Accounts - II 40 + 40

Company Final Accounts - Trading A/C profit & Loss A/C - Profits & Loss appropriation A/C Balance Sheet - With single adjustments.

III. Hire purchase system 30 + 30

Hire purchase meaning - features - accounting treatment in the Books of Hire purchaser and Hire vendor

IV. Instalment System 20 + 20

Meaning - features - Accounting treatment in the books of Purchases and vendor
(excluding default & repossession of Assest)

V. Departmental Accounts 30 + 30

Meaning - advantages - Basis for Allocation of experses inter departmental transfers - treatment of expenses which cannot be allocated - departmental trading - Profit & Loss A/C only.

ADVANCED ACCOUNTS
"PRACTICALS"

	Periods
1. Simple Problems on Issue of Shares	40
2. Company Final Accounts	40
3. Hire Purchase System	
Problem s on when Interest rate is given	15
When interest rate is not given	15
4. Instalment System Problem	30
5. Departmental Accounts	
Problems on Profit & Loss A/C	20

Detailed Syllabus

1. Company Accounts - I 40

a) Types of Shares

- Equity shares
- Preference Shares
- Debentures (Theory Only)

b) Issue of Share Capital at par, premium and at discount, application, allotment of shares

II. Company Accounts - II 40

Final Accounts (With Simple Adjustments) Trading, Profit & Loss Account - Profit & Loss Appropriation Account - Balance Sheet.

III. Hire-purchase System 30

a) Meaning - Methods of Recording the Hire Purchase transactions -

b) When Interest rate is given

c) When Interest rate is not given

IV. Instalment System 30

a) Meaning - Methods of recording the instalment transactions

PAPER III
AUDITING & ACCOUNTING PACKAGES
SYLLABUS
AUDITING (THEORY)

	Periods
1.0. Meaning & Significance of Auditing-Objects-Merits	90
1.1. Meaning of Auditing	
1.2. Importance of Auditing	
1.3. Accounting and Auditing	
1.4. Auditing and Investigation	
1.5. Objects of Auditing	
1.6. Merits of Auditing	
2.0. Types of Conduct of Audit	45
2.1. Types of Audit	
2.2. Conduct of Audit and Methods	
3.0. Qualifications of an Auditor	45
3.1. Qualification and qualities	
3.2. Disqualification of an Auditor	
3.3. Appointment of an Auditor-Different methods	
3.4. Removal of an Auditor	
3.5. Remuneration-Rights, Powers and duties of an Auditor	

PRACTICALS

Accounting Package	160
1.1. FOCUS	

ACCOUNTING PACKAGE-FOCUS PRACTICALS

I. Introduction 30 periods

1. Meaning of Advantages

- a) Meaning
- b) Advantages

2. Installation of Software

- a) Hardware & Software requirement
- b) Installation
- c) How to load focus
- d) Security system
- e) Important terms

II. How to start 30 periods

1. Basics of Focus

- a) How focus does accounting
- b) How is data entry done
- c) Important keys to be used in focus
- d) Date format
- e) Contents of Menu & Methods of selection

2. Companies

- a) Multi Company Manager
- b) Creation of Company
- c) Editing the company's detail
- d) Deletion of companies
- e) Change company

III. Basics of Date Entry 30 periods

1. Accounts and Products

- a) Creation of Accounts
- b) Account Classification
- c) Grouping of Accounts
- d) Editing Accounts

- e) Deleting Accounts
- f) Products - Creations, Edit & Deletion

2. Data Entry

- a) Types of Vouchers
- b) Format of Vouchers
- c) Entering the sales vouchers
- d) Entering the purchase voucher
- e) Entering the receipt voucher
- f) Entering the payment voucher
- g) Entering the Journal Voucher
- h) How to copy voucher
- i) Deletion of Voucher

IV. Accounts & Subsidiary Books generated by Focus 40 periods

1. Accounts Free

- a) Meaning
- b) Grouping of Accounts
- c) Auditing Accounts in Accounts free
- d) Editing Accounts in Accounts free
- e) Deleting Accounts in Accounts free
- f) Moving Accounts in Accounts free
- g) Summary Accounts in Accounts free
- h) Ledger Accounts in Accounts free

2. Reports

2.1. Types of Register

- a) General Ledger
- b) cash Book
- c) Bank Book
- d) Multi-column petty cash book
- e) Sales & purchase Register
- f) Receipts & payments Register

2.2. Final Reports

- a) Format of final report
- b) Trial Balances
- c) Profit & Loss A/c
- d) Balance Sheet

V. Utilities and Clousure of Account 30 periods

1. Important Aspects

- a) Bank Reconcillation
- b) Interest calculation
- c) Calculator

2. Finalisation of Accounts

- a) Transfer balances of P&L A/c
- b) Undo Transfer
- c) Close accounts
- d) Checking of previous year accounts

VII. List of Equipments (Specification and Number)

1. Minimum 10 computers to be installed
2. The concerned teachers should be sent for 1 month on job training courses for computers.

VIII. On the Job Training for I & II Year (Sites, Syllabus and Evaluation)

The following sites are suggested for on Job Training of Accountancy and Taxation Vocational Courses

1. Accounts Department to Government Institutions
2. Taxation Department
3. Accounts Department or business organisation
4. Chartered Accountant firms
5. Institute of Chartered Accountants
6. Local Banks, Insurance companies co-operative Banks/ societies etc
7. Sole Trading/partnership firms
8. Income Tax and Sales Tax department
9. Hospitals Educational Institutions
10. Stock Exchange, share broker

(b) On Job Training Syllabus

Acting as Accounts clerk

Preparing supporting vouchers

Processing vouchers and document

Using computer/mechanical aids in accounting

Preparation of periodical return

Acting as a billing clerk

Preparing and calculating prices

Discounts, duties, taxes etc.

Processing bills

Acting as ledger clerk

Preparing abstracts using computer in ledger maintenance

Acting as cashier

Depositing and withdrawing money from bank etc.

Recurring cheques cash etc.

Making payment against bills and vouchers making entries of

Receipts and payment in cash book.

Evaluation of the Job Training Techniques Required for evaluation

1. Observation
2. Interview and Viva

Since the major emphasis of on Job Training Programme and skills occasionally either the supervisor or vocational teacher conduct one or two session with students to assess his ability to communicate his maturity self confidence.

IX. Qualification for Teaching Staff

M.Com with Taxation

M.Com with Computers

X. Vertical Mobility

B.Com, B.A., B.M. Professional Course like C.A., I.C.W.A. and company Secretary.

MODEL QUESTION PAPERS

**ACCOUNTING &
TAXATION**

MODEL QUESTION PAPERS
INCOME TAX
(ACCOUNTING & TAXATION GROUP)

Time : 3 Hours

Max. Marks : 50

Section - A

Note : (i) Answer all the Questions 10 x 2 = 20

(ii) Each Question carries 2 marks

1. Define the term "Assessment Year"
2. Give two items of extened incomes
3. Give two items of Agricultural income.
4. Explain the term "perquirites"
5. What do you mean by Revenue income.
6. If winning from lottery is Rs.75,000 calculate tax amount
7. Calculate tax liability if longterm capital given in 2,28,000.
8. If the assesee commenced business on 15.4.2004 then write his first previous year and assesment year.
9. Calculate Gross interest for 10%. Tax free A.P. Government loan 80,000.
10. If Annual value is Rs.90,000 then Calculate deduction u/s 24 (a)

Section - B

Note : (i) Answer any five Questions 5 x 6 = 30

(ii) Each Question carries 2 marks

11. How the residential status fo an individual is determed - explain the provisions in detail.
12. Give any 10 items of income which are fully except for the Income Tax.
13. Sri Anantha Narayan is the owner of a house which is letout on a monthly rent of Rs.2,000. The Municipal Rental Value is. Rs.30,000 p.a. and rent of similar building is Rs.35,000 p.a. The

expenses paid by him which municipal taxes Rs.4,500, Fire insurance Rs.300, interest on loan taken to construct the house Rs.6,200, repairs Rs.4,000. Compute income for house property for the current assesment year.

14. Mr. Prakash is working in a limited company his income particulars for the previous year relevent to the current assesment year are as under.

Basic pay Rs.18,000 p.m.

C.C.A Rs.5,000 p.m.

D.A. Rs. 9,000 pm.

He is provided with a rent free accommodation in Delhi Fail rental value in Rs.75,000 p.a.

The employer gave interest free loan of Rs.1,00,000 to purchase a car.

Prakash paid p.m. on loan Rs.3,000

Compute income for salary for the current assessmen year.

15. The following instrument are held by an aaassee calculate income for interest an securities under the head income for other sources.

i) Rs.50,000 - 2% Tax free Government Securities

ii) Rs.40,000 - 6% Tax free Debentures of a Limited Company

iii) Rs.50,000 - 4% less tax Government securities

iv) Rs.70,000 - 8% Preference shares of a company.

Interest paid on loan taken for purchase of tax free Government securities Rs.500.

16. Smt. Renuka submitted the following particulars calculate tax liability for the current assesment year

1) Gross income for salary 1,26,000

2) Rent received for letout house Rs.96,000 p.a.

3) Conribution to L.I.C. personal fund Rs.9,500

4) Medical insurance Premium paid Rs.12,800

17. Explain the following

i) Sec. 80 L (ii) 80 E (iii) 80 D

MODEL QUESTION PAPER

INCOME TAX

PRACTICALS

I. Compute the tax liability and fill in the particulars in "Return Form" Marks : 20

Mr. J.N.Reddy, S/o. Sri V.R. Reddy resident of Kurnool is walking in a limited company. His income details and other particulars are as under :

Basic Salry Rs.17,500 p.m.

D.A. Rs.3,000 p.m.

H.R.A. Rs.2,500 p.m.

Entertainment allowance Rs.5,000 pm.

Children education allowance for his son Rs.1,800 p.m.

He is owning a house and using for his residential purpose expenses paid on the house municipal taxes Rs.11,000; Repairs Rs.7,500 interest on loan taken to particulars the house Rs.52,000

His income for other sources rs.1,56,000

His Payments :

1) Medical insurance premium Rs.14,000

2) Repayment of education loan Rs.60,000

Tax relate u/s 88 as per I.T.Act is Rs.10,000

Date of Birth 16-7-1984

Telephone No.21644914

II. Answer any 4 of the following : **4 x 5 = 20**

1. Sri Rama's total income for the current assessment year is Rs.1,63,420 tax deducted at source is Rs.21,000 and advance tax paid is Rs.11,800. Draft an application for Refund of tax in the prescribed format.
2. Sri S.K. Patel is a citizen of India has left for Paris to setup his business on 15-4-2004 and did not return to India during the year 2004-05. Determine his residential status for the Assessment year 2005-2006.
3. Sri S.S. Krishna is walking in Education Department Government of Andhra Pradesh in Hyderabad. His salary particulars are as

under:

Basicpay : Rs.1,800 p.m.

D.A. : Rs.750 p.m.

C.C.A.:Rs.180 p.m.

H.R.A. Rs.600p.m. (Rent paid Rs.750 p.m.)

Calculate the expected and of H.R.A.

4. Calculate the value of of the loans given by the perquisite for employer

i) Housing loan Rs.5,00,000 @ 4%, the outstanding loan amount is Rs.4,20,000

ii) Car loan Rs.2,00,000

5. Mr. Mohan is the owner of the house. Half of the house is letout on a monthly rent of Rs.6,000 and remaining is used for his residential purpose.

Expenses :

Municipal Tax Rs.12,000

Insurance Rs.800

Insurance loan taken to construct the house Rs.21,000 compute income for House Property.

6. Calculate income for interest on securities.

U.P.Government Loan Rs.80,000 ; 7%

Tax free Bands of Tamil Nadu Government

Rs.1,00,000; 10 %

Tax free duties of x Ltd., coated (unlisted) Rs.10,000; 10%

Debentures of Y coted Rs.10,000; 12%

Collection charges Rs.25 and interest paid on loan taken to U.P. Government loan bonds Rs.1,400.

MODEL QUESTION PAPER
ADVANCED ACCOUNTS

IINDYEAR
THEORY

Scheduled Time : 3 hrs.

Max.Marks : 50

Section - A

Note : (i) Answer all the Questions

(ii) Each Question carries 2 marks

2 x 10 = 20

1. Redeemable preference shares
2. Convertible debentures
3. Interim dividend
4. Preliminary Expenses
5. Hire Vender
6. Cash Value
7. Instalment system
8. Equated Monthly instalment (EMT)
9. Inter Departmental Transfer
10. Allocation of Indirect Expenses

Section - B

Note : (i) Answer five Questions

(ii) Each Question carries 6 marks

5 x 6 = 30

11. What is Equity Share? Explain the advantages of Equity shares.
12. What are the main advantages of Departmental stores?
13. M/S.Rames and Co.Ltd. issued 40,000 equity shares of Rs.10 each, payable as under,
on application Rs.2
On Allotment Rs.4
On First call Rs.2
On Final Call Rs.1

All the shares were subscribed and amount received. Past the necessary Journal entries in the Books of Company.

14. The following is the Trial Balance of Bharat Electrics as on 31-Dec.2002.

Opening stock	1,00,000	Pref.Share capital of Rs.100 each	1,20,000
Buildings	1,20,000	Equity shares of Rs.100 each	2,80,800
Purchase	1,97,000	6% Debentures	1,00,000
Wages	60,000	Transfer fees	3,400
Salaries	22,000	Rent	3,120
Taxes and Insurance	14,800	Sales	3,57,000
Interest on Debentures	3,000	Sundry Creditors	39,000
Goodwill	50,000	Bad debt reserve	1,500
Commission	20,000	Discount	280
Carriage	8,900		
Bad debts	1,000		
General expenses	11,200		
Repairs	3,000		
Cash	4,400		
Machinery	1,60,000		
Preliminary expenses	8,000		
Sundry Debtors	1,21,000		
	9,04,300		9,04,300

Adjustments:

1. Provide depreciation on Machinery at 10% and maintain a reserve of 3% on debtors for doubtful debts.
2. Unexpired Insurance is Rs.1200 and an amount of Rs.800 is receivable on account of Rent.
3. Write off 50% of preliminary expenses.

4. Chosing stock as on 31-12-2002 is Rs.1,20,000/-
5. Prepare trading and profit & loss a/c and balancesheet.
15. The Modern Transport t purchases Motor car from the Bombay Motor Co. on Hirepurchase agreement. On 1st Jan. 2002 paying cash Rs.10,000/- and down payment and the remaining in Three Instalments Rs.10,000/- each. The cash price of the car is Rs.37,250/-, and changes interest at 5%. P.A. Modern Transport Company provides depreciation at 10% P.A. Give the journal entries in the Books of Modern Transport Company.
16. A Motor cycle was purchased by Mehata & Company on Instalment System. The cash price was Rs.7,450/- and the payment was as to be made as follows. Rs.2000/- as down payment and the balance in Three equal Instalments Rs.2000/- each at the end of the year. 5% Interest is to be charged by the vendor. Prepare the necessary Ledger a/c's.
17. From the follwing Trial balance prepare a departmental trading, profit & loss a/c. for the year ended 31th Dec. 2001.

	Dr.	Cr.
	Rs.	Rs.
Stock on 1.1.200 A dept	54,000	
B dept	4,900	
Purchases A dept	9,800	
B dept.	9,350	
Sales A dept.		16,900
B dept.		1,35,200

MODEL PAPER
ADVANCED ACCOUNTS
PRACTICALS

Time : 3 hrs.

Max.Marks : 50

I. Answer any one of the following. 1 x 10 = 10

1. Draft the format of appropriation A/C. of Company with imaginary figures.
2. Calculate Interest included in each instalment (problem).

II. Answer any three of the following. 3 x 10 = 30

3. Prepare the Trial Balance of the company.
4. Prepare Departmental Trading and Profit & Loss A/C. with imaginary figures (for two departments only).
5. Draft the letter of allotment?
6. Draft the important contents of prospectus.

III. Answer the following Question 1 x 10 = 10

7. Company Final Accounts

MODEL QUESTION PAPER
AUDITING
THEORY

Time : 3 hrs.

Max.Marks : 50

Section - A

Note : (i) Answer all the Questions

(ii) Each Question carries 2 marks

2 x 10 = 20

1. What is an Audit?
2. What is Test Check?
3. What is Statutory Audit?
4. Who is appointing the First Auditor?
5. Define Interim Audit.
6. What is the main object of Audit?
7. What is Vouching?
8. Who is Certified Auditor?
9. Define Investigation.
10. Who has the power of fixing Auditor's remuneration?

Section - B

Note : (i) Answer five Questions

(ii) Each Question carries 6 marks

5 x 6 = 30

11. What are the advantages of Auditing?
12. What are the advantages of Audit Programme?
13. Distinguish between Investigation and Auditing.
14. What are the qualifications of an Auditor?
15. Explain the advantages of Continuous Audit.
16. Write about the rights and duties of Auditors.
17. What are the steps to be taken by the Auditor while vouching?

ACCOUNTING & TAXATION
EQUIVALANCY OF SUBJECTS
(Revised Curriculum Theory)

Restructured Curriculum	Revised Curriculum
I Year	
Paper I Elements of Commerce & Accounts	Paper I Both Theory and Practicals
Paper II General Business Laws	No. Equivalent Paper
Paper III Income Tax	Income tax Paper II
Paper IV Computer Fundamentals	Computer Fundamentals Paper III
II Year	
Paper I Elements of Commerce & Accountancy	Paper I Both Theory and Practicals
Paper II Higher Accountancy	No Equivalent Paper
Paper III Indirect taxes	No Equivalent Paper
Paper IV Auditing & Accounting Packages	Paper III Auditing & Accounting Packages.

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Hyderabad - 1.

VOCATIONAL CURRICULUM-2005

(With effect from the Academic Year 2005-2006)

**Curriculum of Intermediate Vocational Course
in**

ACCOUNTING & TAXATION



**STATE INSTITUTE OF VOCATIONAL EDUCATION &
BOARD OF INTERMEDIATE EDUCATION A.P.**

Nampally, Hyderabad

FOREWORD

The National Policy on Education (1986) while proposing educational reorganization, placed high priority on the programme of vocationalisation of education. It emphasized that well planned, systematic and rigorously implemented vocational education will create a distinct stream to prepare students for identified occupations encompassing several areas of activity. The primary aim of vocational courses was to cut across several occupational fields and prepare students with employable skills in organized sectors and self employment. Vocationalisation through re-orientation of educational strategies focused on creating a talent pool of skilled youth who are trained in courses relevant to the market and emerging needs of the various sections of the economy.

Inspired by this vision of the National Policy, the Government of Andhra Pradesh introduced Vocational Education at +2 level with an aim to diversify a sizeable segment of students at the senior secondary stage to the world of work. The State Government aimed at reducing the pressures on higher education through empowering youth by harnessing their capabilities. The requirement of skilled manpower industry is being fulfilled by charting a student's career with right options based on aptitude and talent. An right alternative to medical and engineering courses is envisaged in vocationalisation of education in the State.

In view of the changing needs of the students and growing demand for a spectrum of skill competencies in the economy, the Board of Intermediate Education has reviewed the curriculum of Vocational Courses in order to re-orient them based on their viability and practicability. The revised curriculum for Vocational Courses at Intermediate Level will come into effect from the Academic Year 2005-06 1st Year and from Academic Year 2006-07 for 2nd Year students.

I am confident that the revised curriculum will attract more and more students into vocational stream and help them train in need-based, productive courses leading to gainful employment.



SHASHANK GOEL

Secretary, BIE

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