

SYLLABI

FOR

STANDARD XI

(For the Higher Secondary Certificate Examination)

H. S. C. VOCATIONAL SUBJECTS

(Volume I)

COMMERCE GROUP



Maharashtra State Board of Secondary and Higher Secondary Education,
Pune – 411004

SYLLABI
FOR
STANDARDS XI
(For the Higher Secondary Certificate Examination)

**(To be implemented in Standard XI for the
Academic-year 2016-2017)**

H. S. C. VOCATIONAL SUBJECTS
(Volume I)

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As sanctioned under Government of Maharashtra School Education and Sports Department.
Letter No.

H. S. C. Competency Vocational Subjects

STANDARDS XI

SCHEME OF TEACHING

Sr. No.	Subjects	Periods per week		Total
		Theory	Practical	
1.	English	5	--	5
2.	A Modern Indian Language Or A Modern Foreign Language Or A Classical Language	5	--	5
3.	Environmental Education	2	--	2
4.	General Foundation Course	5	--	5
	VOCATIONAL SUBJECT For subjects under – Commerce group			
5	Paper I: Office Management and Organization (Y7)	4	8	12
6.	Paper II Fundamentals of Accounting (Y8)	4	8	12
7.	Paper III Fundamentals of Costing and Auditing (Y9)	4	8	12
	Total	29	24	53

GENERAL FOUNDATION COURSE (90)

Scheme of Examination

Std. – XI

Sr.	Title of the Paper	Theory		Practical		Visit	Student	Oral	Total
No		Marks	Time (Hours)	Marks	Time (Hours)	Report	Activity		Marks
1	Employability Skill Development	60	2 $\frac{1}{2}$	-	-	20	10	10	100
		60	-	-	-	20	10	10	100

Note:

20 marks are allotted for visit reports (Minimum Two visits (course related)) are required.

10 marks are allotted for Student Activity (Every student should prepare, and maintain file)

10 marks are allotted for oral.

Std. XI
Paper: Employability Skill Development
Theory

Sr. No.	Unit	Sub Unit	Periods	Student Activity
1	Self Management	1.1 Identifying one's strength & weakness 1.2 Planning and goal setting. 1.3 Managing self-emotions, ego, pride	10	Every student should prepare a list of self strength and self weakness
2	Time Management	2.1 Time Management, concept 2.2 Attendance, discipline, and punctuality 2.3 Tools to plan the work (Time Management Matrix)	12	Preparation of time schedule of a particular task. a) Work – Game, learning b) Day to day activities
3	Team Building	3.1 Concept of group 3.2 Group dynamics and team building	08	Prepare a group to perform a task.
4	Motivation	4.1 Motivation 4.2 Relationship between needs, drives and goals. 4.3 Objectives of Motivation. 4.4 Classification of Motivation. 4.5 Types of Motivation 4.6 Self Motivation	14	How to motivate a customer for purchasing your product?
5	Ethics and Values	5.1 Concept of ethics and values 5.2 Factors of ethical behaviour. 5.3 Areas of ethical concern 5.4 Remedial measures and laws.	04	Prepare a list of ethics and values socially accepted
6	Interpersonal Skill	6.1 Importance of interpersonal skill 6.2 Positive Relationship, Positive Attitude	09	Group discussion on the interpersonal skill.
7	Stress Management	7.1 Concept of Stress 7.2 Concept of Stress Management 7.3 Causes of Stress 7.4 Methods of stress relief.	08	Arrange a lecture on stress relief – a) Pranayam b) Yoga c) Music exercise etc By using PPT.
8	Interview	8.1 Concept of Interview 8.2 Types of Interview 8.3 Preparation for the interview	14	Arrange a mock interview

		8.4 Dos and Don'ts in an interview		
9	Cross Occupational Competency	9.1 Concept of cross occupational competency 9.2 Organize and implementation of exercises related to a) Communication and co-operation b) Independency and responsibility.	11	Mock sale and communication used therein for promoting sale.
10	Quality Management	10.1 Meaning of Quality Management 10.2 Concepts of TPM – SGA 10.3 Concepts of TEM, ISO and QMS	12	Arrange a visit to Study Small Group Activity Collect information for ISO certification
11	Safety and Health	11.1 Meaning of occupational safety and health 11.2 Concepts of occupational hazards, hygiene, ergonomic accidents 11.3 Prevention techniques & controlling of accidents 11.4 Important Acts related to safety & health 11.5 HIV/AIDS – Safety and precautions	18	Arrange a visit to observe safety precaution Arrange a guest lecture of a Doctor on HIV/AIDS

COMMERCE GROUP
1. ACCOUNTING AND OFFICE MANAGEMENT (Y7, Y8, Y9)
SCHEME OF EXAMINATION
Std. XI

Paper	Title of the Paper	Theory		Practical		Term work	Project work	Visits	Oral	Total Marks	Average
		Marks	Time (Hrs)	Marks	Time (Hrs)						Marks
1	OFFICE MANAGEMENT AND ORGANIZATION	80	3	80	3	10	10	10	10	200	100
2	FUNDAMENTAL OF ACCOUNTING	80	3	80	3	10	10	10	10	200	100
3	FUNDAMENTAL OF COSTING AND AUDITING	80	3	80	3	10	10	10	10	200	100

Introduction

Accounting and office Management is gaining quite extensive recognition, both within and outside the business world. It has rightly been termed as the language of business. The basic function of any language is to serve as a means of communication. Accounting too serves this function. It communicates the results of business operations to various parties who have some stake in the business, viz. the proprietors, creditors, investors, government and other agencies. The need for accounting is of great importance for a person who is running a business. He must know: (i) What he owns (ii) Whether he has earned a profit or suffered a loss on account of running a business, (iii) what is his financial position i.e. whether he would be in a position to meet all of his commitments in the near future or he would be in the process of becoming bankrupt.

Cost Accounting also plays predominant role in manufacturing and trading concerns. Knowledge and skill of cost accounting only can gain success to any business, as any business, as cost control is the best tool of maximizing profit. Cost cutting is vital for survival and success in globalization.

Audit has become indispensable for any kind of business. It is through audit that one can hear the sound of reliability of commercial concerns. The success and prosperity of business depends upon the efficiency of the audit system. It is an important tool of management control. Audits are essential in order to examine the truth & transparency of the financial position and account record kept by businessmen.

Management skills are also essential for every entrepreneur to get work done through the efforts of other for meeting the needs of wide range business activities.

This is an era of globalization. In this globalised world, the infrastructure of business and commerce activities keeps expanding every day as we know, the smooth functioning of any establishment of organization depends upon efficient office and personnel support. All types of corporation, organization, establishments, institutions, enterprises working in government & non government sectors need skilled personnel.

In response to these complexities & as a knowledge domain, Accounting, Cost Accounting, Auditing & Office Management, is gaining wide popularity. It finds a place in the vocational stream at the higher secondary level. A person, trained under 'Accounting and office Management' course, can get a job as an accounts clerk/ accounts assistant, billing clerk. Cashier, ledger clerk, cost assistant, etc. So far as self-employment is concerned, a person can undertake accounting jobs independently. Therefore, for meeting the future manpower requirements in various enterprises, the vocational course 'Accounting and Office Management' is designed and introduced at the +2 stage by various States / UTs in India. Among other things the above vocational course is designed to generate adequate competency in students facilitating their entry into world of accounting.

Objectives of the Course:

To develop knowledge and understanding of-

Concepts, principles, practices and procedures of accounting and auditing.

Various books, records, documents and vouchers which are basic one for accounting activity.

Returns and statements prepared by the accounts department from time to time
Negotiable instrument and banking practices relevant for maintaining books of accounts.

Costing principles and techniques.

Auditing principles and procedures.

Working and use of computers in accounting.

To enable students to attain proficiency in-

Writing books of accounts in both ways manually as well as computerized such as cash books, other day books Journal, ledger etc.

Preparing trial balance, final accounts, reconciliation statements and filling income tax / sales tax return forms and statements.

Preparing cost sheets, finding out contract costs, marginal costs, standard & actual costs, variance analysis, reconciliation of cost & financial profit etc.

Carrying out auditing work such as detection of errors and frauds, preparation of audit programme and maintenance of audit note books.

Working papers and other record, evaluation of internal control system verification and vouching.

Preparing book of accounts bills, vouchers, cost statements etc. using a computer.

To inculcate personality traits like accuracy, efficiency, neatness, promptness, judgment and commonsense, analytical ability, courtesy, economy, sincerity, honesty, consistency, passion, alertness.

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

Develop interest in modern practices of office accounting.

Acquire basic knowledge and skills about computer operations.

Develop competent office personal for wage & self employments.

Job Opportunities

Wage Employment (Manual and Computer Based)

Accounts Clerk, Accounts Assistant
Billing Clerk
Cashier / Cash clerk
Ledger Clerk
Cost Clerk, Cost Assistant
Audit Clerk, Audit Assistant
Office Clerk / Office Assistant
Office Secretary
Office Clerk cum Cashier
Store Keeper
Personal Assistant
Computer Operator
Receptionist

Self Employments (Manual / Computer Based):

After completion of this course and completion of one year apprenticeship training, candidates should be licensed as. "Certified Book Keeper" if they have successfully completed one month advanced tally course & MS-CIT course, which would enable him to practice book keeping work independently & can undertake accounting jobs independently as mentioned in wage-employment and setting up of office service institute, computer service institute setting up of office accounting bureau.

COMMERCE GROUP
1. ACCOUNTING AND OFFICE MANAGEMENT (Y7, Y8, Y9)
SCHEME OF EXAMINATION
Std. XI

Paper	Title of the Paper	Theory		Practical		Term work	Project work	Visits	Oral	Total Marks	Average
		Marks	Time (Hrs)	Marks	Time (Hrs)						Marks
1	OFFICE MANAGEMENT AND ORGANIZATION	80	3	80	3	10	10	10	10	200	100
2	FUNDAMENTAL OF ACCOUNTING	80	3	80	3	10	10	10	10	200	100
3	FUNDAMENTAL OF COSTING AND AUDITING	80	3	80	3	10	10	10	10	200	100

Std. XI
Paper I: Office Management and Organization (Y7)
Theory

	Periods
Topic No. 1: Concept of Office Management.	15
Meaning and definition of office	
Importance of office	
Functions of Modern office	
Sections and function of office departments.	
Meanings and definitions of Management	
Functions of management	
Meaning and definitions of office management	
Approach of office management	
Conventional office Management	
Artistic office management	
Scientific office management	
Principles of office management	
Functions of office management	
Topic No. 2: Office Organizing	14
Meaning and definition of office organization.	
Importance of office organization	
Principles of office organization	
Types of office organization	
Meaning and definition of Delegation of Authority, Responsibility	
Importance, features and factors of delegation of authority and responsibility.	
Principles of Delegation of Authority and responsibility.	
Problems in Delegation of Authority and responsibility.	
Job specialization, Job analysis and Job description.	
Meaning and Importance of organizational Relationship.	
Meaning of Span of Authority.	
Informal Organization.	
Conflict in Organization.	
Causes of organizational change.	
Topic No. 3: Office Communication	13
Meaning and definition of Communication	
Importance of Communication	
Features of Communication	
Elements of Communication	
Scope of Communication	

Types and Media of communication.
Principles of communication.
Barriers in communication
Meaning, definition and principles of coordination.
Relation between coordination and communication.

Topic No. 4: Office Manuals

13

Meaning and definition of office Manuals
Purpose of office manual
Importance of office Manual
Types of Office Manual
Manual in use
Contents of Office manuals
Sources of Manual materials
Procedure of preparation of Office manual
Distribution revision and maintenance of office manuals.

Evaluation of Office manuals
Advantages and Disadvantages of office manuals.

Topic No. 5: Office Correspondence & Letter Writing

15

Meaning, Definitions of office correspondence
Importance of office correspondence
Procedure of inward and outward correspondence
Modes of Correspondence
 By Hand
 By Post – ordinary post, book – post, under posting certificate
 Registered and unregistered letter, parcel, registered acknowledgement due, speed post etc.
Meaning and definition of letter
Types of letters – Personal, official, semi-official, confidential, Business.
Characteristics of Ideal Letter – Complete, Clear, Correct, concise convincing, considerate, concrete, courteous, coherence, language of letter.
Structure of official letter.
Contents of official letter.

Topic No. 6: Office Automation & Machines

15

- 4) Meaning and definition of office automation.
- 5) New technology used in office automation.
- 6) Need and feasibility of office automation
- 7) Advantages and disadvantages of office automation.
- 8) Social Aspects of office automation.

- 9) Importance of Office appliances & Machine.
- 10) Principles of selecting office appliances and Machine.
- 11) Office machines used in different offices, Franking cheque writing, machine, addressing machine, electronic typewriting, Xerox, Fax, Calculator, Computer.

Topic No. 7: Selection Recruitment and Training of office employees 15

- 1) Meaning & Concept of selection & recruitment
- 2) Sources of recruitment
- 3) Needs of recruitment
- 4) Procedure of recruitment & selection.
- 5) Meaning & Principles of training
- 6) Methods of employee's training
- 7) Placement & induction

Topic No. 8: Microsoft office & its Applications. 20

- 12) Meaning, definition & types of computer
- 13) Features of Computer
- 14) Classification of computer By
Nature & Types
By size & Capacity
By use & purpose
- 4) Primary memory & Secondary memory
- 5) Input and output Devices
- 6) Merit and Demerit of computer.
- 7) MS – Word, Excel, PowerPoint.
Meaning, Applications Features Merit and Demerit 8)
Introduction of Internet
- 9) Email- Creating receiving & sending Email.

Practical

Periods

Topic No. 1: Concepts of Office Management

30

- 1) Showing films and slides on modern setup of office by using overhead projector television etc.
- 2) Demonstration in a class room by putting desk, tables, seating arrangements like office setup where emphasis should be given lighting, ventilations feasibility of movement and inter-related work seats.
- 3) Visits to various office i.e. Bank, LIC etc.
- 4) Preparation of chart showing various sections and their functions of modern office.
- 5) Visits to modern offices for showing various section and their functions.
- 6) Preparation of various registers required for office.

- 7) Visit to modern office for studying various registers maintained by them.
- 8) Preparation of charts showing scope of management.
- 9) Visit to modern establishment for study the functions of management.
- 10) Visits to modern office to acquaint the students with principles and functions of office management.

Topic No. 2: Office Organizing

28

(Minimum 05 Practicals on)

- 1) Preparing type wise office organization charts.
- 2) Preparing departmental organization charts (for particulars department)
- 3) Visit to business concern for studying the structure of office organization.
- 4) Writing of letter indicating the problem in delegation of authority to higher Authority.
- 5) Preparing Questionnaire used for Job Analysis.
- 6) Preparing of Job description chart.

Topic No. 3: Office Communication

26

- I) Preparation of maintenance of registers used in office automation
- J) Telephone register
- K) Visitor slip & register

- II) Appointment diary
- JJ) Planning diary
- KK) Complaints slip and register
- LL) Worksheet register
- MM) To acquaint the student with how to read telephone directory.
- NN) To acquaint the student with the procedure and application of modern medias of communication with special reference to telephone, Fax, E-mail etc.
- OO) Visit to a telephone exchange office to study the medias and system of communication.

Topic No. 4: Office Manuals

26

- III) Prepare a manual of HSC vocational department
- JJJ) To acquaint the students with the procedure of preparation of manual.
- KKK) To acquaint the students with the procedure of distribution revision and maintenance of manuals.
- LLL) Visit to an industrial office of acquaint the students with the types of office manuals.

Topic No. 5: Office Correspondence and Letter Writing

30

- 1) Maintenance of Inward and outward mail register.
- 2) Visit to an office to study the Inward and Outward mail procedure.

- 3) Students are expected to know the different method of correspondence
- 4) Prepare a layout of business letter.
- 5) Prepare a draft of confidential letters.
- 6) Prepare a draft of demi official letter
- 7) Prepare a draft of personal letter.
- 8) Draft letters to different Institutions for different Purposes, e.g. To Insurance Company, to bank, to HSC Board etc

Topic No. 6: Office Automation & Machine

30

- 1) Visits to modern office to study the office automation and its aspects.
- 2) Visit to a modern office to study the new technology used in one office automation.
- 3) To demonstrate the students with the various types of office machine used in the modern office i.e. Franking machine, Cheque writing machine, Xerox, Computer, Fax etc.

Topic No. 7: Selection, Recruitment and Training of Office Employees

30

- 1) Prepare an advertisement in state and local level news paper for the post of General Manager, OS and Accountant etc. with Qualification experience etc.
- 2) Prepare a proforma of Resume / Curriculum Vita.
- 3) Prepare a call letter for Interview to Concern Candidate.
- 4) Prepare proforma of appointment letter.
- 5) Prepare proforma of joining letter.
- 6) Prepare Layout of Training Institute.
- 7) Prepare plan of Training Programme.
- 8) Visit to Employment Exchange.

Topic No. 8: Microsoft Office & Its Application

40

- 1) To introduce the computer operating system to students practically.
- 2) Create Documents in MS Word.
- 3) Create table with Rows & Columns for Salary Sheet, Mark Sheet etc.
- 4) Prepare Slides for Presentation with regard to different project.

Paper II: Fundamentals of Accounting (Y8)

Theory

	Periods
Topic No. 1: Introduction of Book-keeping and Accountancy	10
<p>1) Contents: - Meaning, Objectives, Importance and Utility, Difference between Book Keeping and Accountancy.</p> <p>II. Basic Accounting Terminologies:- Business Transaction – Business and non business, Monetary and Non Monetary, Cash and Credit, barter transactions, Capital, Drawing, Assets, Liabilities, Income, Expenditure, Profit, Loss, Debtor, Creditor, Solvent, Insolvent, Goods, Purchases, Sales, Stock-Opening and closing, Bad-debts, Discount, Commission, Goodwill, Types of Assets, Types of Liabilities, Capital Expenditure, Revenue Expenditure, Capital Receipt, Revenue Receipt, Deferred revenue expenditure, Entry, Narration, Account, Types of organizations, meaning and definition only (Sole Trader, partnership, private company, Joint stock Company, Co-operative society).</p> <p>JJ. Accounting Concepts & Conventions.</p> <p>KK. Accounting Standards.</p>	
Topic No. 2: Book-Keeping Systems	10
<p>III. Single entry & Double entry Book-Keeping system, Principles of Double entry book keeping system – meaning, importance and advantages of double entry book-keeping system.</p> <p>JJJ. Classification of accounts – Personal, impersonal (Personal, Real, Nominal) Rules of Debit & Credit for each types of account, relationship between book-keeping and accounting.</p>	
Topic No. 3: Journalising of Business Transactions and Ledger	20
<p>1 Introduction, Meaning & Definition of journal, Format of Journal, Journal entries simple and compound with narration.</p> <p>2 Meaning & Utility of Ledger, Ledger posting, Balancing of Ledger accounts, Preparation of Trial Balance.</p>	
Topic No. 4: Subsidiary Books	20
<p>4) Meaning, Need and advantages of subsidiary books, types of subsidiary books/journal, purchase book, sales book, purchase return, Bills receivable book, Bills payable book, sales return book, journal proper, posting & entries in subsidiary book to ledger.</p>	

5) Cash Book –

- I. Simple cash book, double column cash book (cash book with cash & Bank column).
- J. Petty cash book – simple petty cash book, analytical petty cash book with imprest system.

Topic No. 5: Banking Transactions

05

- II. Banking transaction and their recording, Bank – meaning, functions of bank, types of Bank Account, Current, Saving, Recurring Deposit & Fixed Deposit Account, pass book, pay in slip, withdrawal slip, statement of account, opening of bank account and their operations, Types of cheques, ATM and NET Banking systems.

Topic No. 6: Bank Reconciliation Statement

15

Meaning and Need for preparation of bank reconciliation statement, Reasons of disagreement in bank balance as per cash book & pass book, procedure of preparation of Bank Reconciliation statement from given discrepancies & extracts of cash book and pass book.

Topic No. 7: Trial Balance and Rectification of Errors

10

Meaning, Need and Method of preparation of trial balance, Gross Trial balance, Net trial balance, kinds of errors their effects on trial balance, rectification of errors, rectifying entries, suspense account.

Topic No. 8: Final Accounts of Sole Trader

20

Preparation of Manufacturing, Trading account, profit & Loss account and balance sheet.

Adjustment: - Closing stock, unpaid and prepaid expenses, outstanding / accrued income, Income received in advance, Depreciation, Transfer to reserve, drawings, Loss of goods.

Topic No. 9: Accounting with Tally Package

10

Creation of company, new accounts, groups, types of vouchers, classification of data entry. Cash, receipts, journal vouchers and contra entries. Preparation of cash books, purchase register, sales registers, return registers, journal proper, various ledger accounts, Trial balance, Manufacturing, Trading, Profit & Loss Account & Balance sheet.

Practical

Periods

Topic No. 1: Introduction of Book keeping and Accountancy & Source Documents **20**

Every student must maintain a journal or practical file with him. This should be timely examined and signed by the teacher and Instructor

Printed specimen formats should be used for practical work such as cash memo etc.

Source documents: Cash memo, Credit memo, Receipts, Bills, Simple Vouchers, Petty Cash Voucher, Journal Vouchers, Debit Note, Credit Note, Cheque, Pay-in-slip, Withdrawal slip, Pass Book.

Application form, Demand Draft, Advices, FDR Export – Import document – Commercial Invoice, Letter of Credit, Bill of Lading, Transport Receipt, Dock warrant etc.

Minimum 05 Practicals should be conducted to identify source document and 5 Practicals should be conducted to fill the printed source documents by giving necessary transactions.

Topic No. 2: Book Keeping Systems **10**

Classification of Account – 10 Practicals should be conducted on classification of accounts, which should contain at least 30 head of accounts for every practicals.

Analysis of transaction: - 10 Practicals of 20 transactions each.

Topic No. 3: Journalizing of Business Transactions & Ledger **40**

Practical Problems on Journal Entries, Ledger Posting and Trial Balance.

10 Practicals of 20 transactions each with opening balance.

5 Practicals of 10 actual source documents should be conduct.

(Printed forms of Journal & Ledger to be provide)

Topic No. 4: Subsidiary Books **40**

Subsidiary Books; Ledger Posting and Trial Balance:-

10 Practicals of 20 transactions each, out of these two practicals should be based on genuine source documents.

Minimum 10 practical problems of 15 transactions each on columnar cash book and 5 Practicals Problem on petty cash book each, out of which 3 should be on imprest system.

Topic No. 5: Banking Transactions **10**

Minimum 10 practical problems of 15 transactions each on Journal entries of bank transactions in the books of bank and in the books of business / customer & preparation of bank account in the books of business & business / customer's A/C in the books of bank.

Every student should open saving bank account & should avail ATM Card & Net banking facility.

Topic No. 6: Bank Reconciliation Statement**30**

10 Practical problem on Bank Reconciliation Statement from given, minimum 05 Practical Problems to prepare Bank Reconciliation statement with given discrepancies & minimum 5 practical problems to prepare bank reconciliation statement with given extracts of cash book & pass book.

Minimum 2 Practical problems from actual extract's of cash book and passbook

Topic No. 7: Trial Balance and Rectification of Errors.**20**

Minimum 05 Practical problems on preparation of trial balance i.e. gross trial balance & Net Trial Balance.

Minimum 10 practical problems on rectification of errors

Topic No. 8: Final Accounts of Sole Trader**40**

Minimum 20 practical problems on preparation of final Accounts of Sole Trader with minimum five adjustments.

Topic No. 9: Accounting with Tally Package**30**

Data entries in subsidiary books using Tally Package:-

Data entries & Preparation of cash books, Purchase register, Sales registers, Return registers, Journal proper, Various Ledger Accounts, Trial Balance, manufacturing, trading, profit & loss account & Balance Sheet (Data Entries of minimum 100 transactions).

Paper III: Fundamentals of Costing and Auditing (Y9)

Theory

	Periods
Topic No. 1: Introduction to Cost Accounting	10
Origin, Definition of cost, Cost unit, Cost Accounting, Cost Centre, Advantages and limitations of cost accounting, Cost Classification according to Elements, Behaviour, Traceability and Functions.	
Topic No. 2: Material and Labour Cost	20
Material Cost	
Meaning and definition of materials	
Classification of materials in to direct and indirect materials.	
Need Principles and importance of purchasing.	
Purchasing of materials.	
Procedure of purchasing.	
Meaning of Stores	
Functions of Stores Keepers.	
Stock Levels	
Maximum level.	
Minimum level.	
Re-order level.	
Average stock level.	
Danger level.	
Store Ledger	
Meaning of store ledger.	
Specimen of store ledger.	
Store pricing issues method.	
FIFO, LIFO.	
Labour Cost	
Meaning and definition of Labour.	
Classification of Labour into direct labour and Indirect Labour.	
Time Keeping Department – Meaning	
Time booking Department – Meaning	
Incentive payment system.	
Topic No. 3: Unit Costing	30
Meaning and concept of cost sheet.	

Need importance, objectives and advantages of cost sheet.
Format of cost sheet.
Preparation of Cost sheet.
Meaning of estimated cost sheet.
Need of estimated cost sheet.
Preparation of estimated cost sheet.

Topic No. 4: Introduction of Auditing **10**

Origin of audit – Meaning of audit.
Definition of audit
Scope of audit
Objectives of audit
Meaning and definition of auditing
Principles of auditing
Advantages and limitations of auditing

Topic No. 5: Objects of Audit **20**

Primary Objects, Secondary Objects
Meaning of errors.
Kinds of errors.
Detection and prevention of errors.

Meaning of Frauds.
Kinds of Frauds.
Concepts of true and Fair View window dressing.

Topic No. 6: Classification of audit **15**

Qualities and qualifications of Auditor.
Responsibilities of an auditor.
Role of an auditor.
Duties of an auditor.
Statutory duties of an auditor regarding audit report.
Classification of Audit on the basis of -
Authority b) Scope c) Time d) Objects e) Special audit.

Topic No. 7: Planning and procedure of an audit **15**

Audit planning.
Pre-Commencement and Considerations of an audit
Audit Program Preparation by Client for audit
Audit note book and working papers.

Practical

	Periods
Topic No. 1: Introduction to Cost Accounting	30
Preparation of chart showing classification of cost; according to element, behaviour, function, period, traceability and controllability.	
Topic No. 2: Material and Labour Cost	50
Preparation of specimen of; purchase requisition, inquiry, quotation, comparative statement, Invoice, Goods Received note, Goods inspection report, bin card. Calculation of various stock levels, calculation of EOQ. Preparation of store Ledger Account. Under FIFO and LIFO Method. Preparation of Pay Roll and Job Card.	
Topic No. 3: Unit Costing	50
Preparation of chart showing step by step addition of cost. Preparation of cost sheet and estimated cost sheet from given details. (Minimum 10 problems on cost sheet and 05 minimum problems on estimated cost sheet)	
Topic No. 4: Objects of Audit	50
Classification of expenditures & receipts	
Profit and Loss under capital, Revenue and differed revenue, capital expenditure and Revenue expenditure, Capital Receipts and Revenue Receipts. (Minimum 05 practical problems)	
Topic No. 5: Audit Planning and Procedure	30
Preparation of Audit Programme. Audit note book and working papers. (Minimum 5 practicals each) Observing actual Audit procedure by visiting C.A Firm or any industries)	
Topic No. 6: Visit Report	30
1) Study of C.A. Firms / any Industries and prepare visit Reports after visiting.	