

Revised Syllabus 2020-21
ACCOUNTING AND AUDITING
FIRST YEAR
PAPER – I THEORY

Marks – 40

Unit – I

- Accounting : Meaning, Definition, Advantage and Imitations, Branch of Accounting, Users of Accounting Information
- Basic Accounting Terms : Transaction, Event, Voucher, Debit, Credit, Asset, Liability, Capital, Drawing, Income, Grain, Revenue, Profit, Loss, Expense, Expenditure, Stock, Goods, Depreciation, Purchase, Sale, Debtor, Creditor, Receivable, Payable, Accounting Concepts and Conventions, Accounting Equations.

Unit – II

- Types of Accounts : Personal, Real and Nominal
- Systems of Accounts Keeping : Double Entry System – Features, Merits and Demerits, Rules regarding Debit and Credit
- Journal : Meaning Featur, Format, Steps in Journalising, Simple and Compound Journal Entries.

Unit - III

- Subsidiary Books : Meaning, Users, Format, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable, Cash Book – Single, Double and Triple Colum, Patty Cashbook.
- Ledger : Meaning utility and Format, Posting from Jounal and Subsidiary Books, Balancing Subsidiary Books and Accounts.

Unit -IV (Deleted)

ACCOUNTING AND AUDITING
FIRST YEAR
PAPER – I PRACTICAL

Marks – 60

Units

1. Preparation of bill, Invoice, Debit and Credit Note.
2. Preparation of Subsidiary Books.
3. Posting of Ledger Accounts and its balancing.

units {4 & 5 DELETED }

ACCOUNTING AND AUDITING
FIRST YEAR
PAPER – II THEORY

Marks – 40

Unit – I

- Auditing : Meaning, Definition, Objects, Features, Scope, Statutory requirements of Audit, Distinction between Auditing and Accounting.
- Object of Audit : Primary and Secondary, Classification of Error and Fraud
- Auditor : Qualification, Duties and Responsibility

Unit – II

- Type of Audit : Continuous, Periodical, Partial, Interim, Internal, External and Statutory (Basic Idea), Constitutional provision for Audit.
- Audit Technique, Audit Procedure, Test Check, Overall Checks
- Meaning and Importance of Audit Programme, Audit Note Book and Working Paper

Unit - III

Internal Check and :Meaning, Objectives, Advantages and Limitations,
Internal Control Internal Check as regard to (i) Cash Transaction (ii)
Wage Payment (iii) Sale and (iv) Purchase (v)
Verification of Stock

UNIT - IV(DELETED)

ACCOUNTING AND AUDITING
FIRST YEAR
PAPER - II PRACTICAL

Marks 60

Units

1. Preparation of Simple Audit Programme.
2. Classification of Errors and Identification of fraud.
3. Preparation of Audit Note.
4. Drawing a corrected Trial Balance and tallying Trial Balance with the help of working papers.

UNITS (5 & 6 DELETED)

ACCOUNTING AND AUDITING
SECOND YEAR
PAPER - III THEORY

Marks – 40

Unit – I

Final Accounts : Meaning of Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet, Marshalling of assets and liabilities, Preparation of Final Accounts with adjustments such as – Closing Stock, Outstanding Expenses, Pre-paid Expenses, Accrued Income, Income received in advance, Depreciation, Bad Debt, Provision for Bad and doubtful Debt, Provision for Discount on debtors, Manager's Commission, Interest on capital and Interest on drawings.

Unit – II

Bills of Exchange and Promissory Note : Meaning, Features, Parties, Specimen and distinctions between the two, Accounting for Trade Bil and

Accommodation Bill, Accepting, Discounting Endorsing,
Retiring renewal, Dishonour and noting.

Unit – III

Voucher : Meaning, Definition and Objectives of Voucher

Distinction between vouching and routine checking,
Meaning and essential features of voucher, steps for
vouchering, Vouching Cash Book and other books of
account

UNIT – IV (DELETED)

ACCOUNTING & AUDITING
SECOND YEAR
PAPER – III PRACTICAL

Marks 60

Units

1. Preparation of Final Accounts with adjustment items.
2. Marshalling of Assets and Liabilities in Balance Sheet.
3. Preparation of voucher.
4. Listing documents required for verification and valuation of different Assets and Liabilities.

units (5 & 6 DELETED)

ACCOUNTING AND AUDITING
SECOND YEAR
PAPER - IV THEORY

Marks – 40

Unit – I

Organization of Audit : Central Govt. Level and State Govt. Level

Unit – II (DELETED)

Unit - III

Recent trends in Audit : Social Audit, Audit ethics.

Unit - IV

- i. Use of computer in Accounting and Audit work, Automation of Audit work.
- ii. Meaning and Components of Computer, Input, Output, Storage device, Hardware, Software.
- iii. Operating System.
- iv. MS Office
- v. Accounting Package : Tally

ACCOUNTING AND AUDITING SECOND YEAR PAPER - IV PRACTICAL

Marks - 60

Units

1. Preparation of Audit Report

UNIT-2 (TO BE DELETED}

2. Study of Audit report of a Block for a particular year identification of irregularity & audit compliance.
3. Study of Audit Office of the district : its structure and functions.
4. Operating of a computer, use of window commands.

Revised Syllabus For the Session 2020-21

ACCOUNTANCY

FIRST YEAR

1st Elective (Compulsory)

Course Inputs

Unit - I Introduction to Accounting

Evolution of Accounting and Need for Accounting, Book-Keeping and Accounting - Meaning, definition and characteristics, Relationship between Book-Keeping, Accounting and Accountancy, Accounting as a language of business, Objectives, Advantages and Limitations of Accounting, Accounting as an information system, Users of accounting information, Branches of Accounting, Accounting Cycle.

Basic Accounting Concepts

Accounting Principles (GAAP), Concepts and Conventions, Accounting Standards: Concept and Objectives, IFRS: Concept and Objectives, Basic Terms: Event, Transaction, Vouchers, Debtors, Creditors, Purchases, Sales, Assets, Liabilities, Goods, Stock, Profit, Loss, Expense, Revenue, Income, Drawings and Capital, Accounting Equation: Meaning and Preparation, System of Record Keeping: Double Entry System and Single Entry System, Basis of Accounting : Cash Basis, Accrual Basis and Hybrid Basis, Classification of Accounts: British Approach and American Approach Rules of Debit and Credit.

Unit - II Journal, Ledger and Trial Balance

Journal

Meaning & Format of Journal, Advantages and Disadvantages of using journal, Rules of Journalizing, Recording of journal entries with narration

Ledger

Meaning & Format of Ledger, Rules of Posting and Balancing of Ledger Accounts.

Subsidiary Book

Cash Book, Purchase Book, Sales Book, Return Books, Bills Books and Journal Proper

Trial Balance :

Meaning, objectives, advantages and limitations of Trial Balance, Preparation of Trial Balance from ledger accounts & Redrafting of trial balance from incorrect trial balance

Unit - III Deleted

Unit -IV Rectification of Errors and Bank Reconciliation Statement

Bank Reconciliation Statement

Meaning, Need and Preparation of Bank Reconciliation Statement from cash book balance as well as pass book balance.

ACCOUNTANCY
SECOND YEAR
1st Elective (Compulsory)

Paper - II

Course Inputs:

Unit-I Financial Statements of Sole Trade and Not for Profit Organizations:

Sole Trade form of Organization

Meaning, objectives and importance of preparing Trading, Profit and Loss Account and Balance sheet, Preparation of Trading, Profit and Loss and Balance Sheet of sole trader without and with adjustments relating to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation and bad debts, provision for doubtful debts, provision for discount on debtor, creditor, manager's commission, goods distributed as free samples and goods taken by the owner for personal use, abnormal loss, interest on capital and drawings.

Unit-II Accounting for Depreciation and from Incomplete Records (Single Entry System)

Depreciation:

Meaning, need, causes, objectives and characteristics of depreciation, Methods of Charging Depreciation- Simple depreciation method and provision for depreciation method, Method of calculating depreciation: Straight Line and Written down Value method

Unit - III Accounting for Partnership Firm :

Meaning, Features, Partnership Deed and Provisions of Partnership act 1932 in the absence of

partnership deed, Fixed vs. Fluctuating Capital accounts, preparation of Profit and Loss Appropriation A/c.

Goodwill - Meaning, nature and Factors affecting Goodwill, Methods of Valuation of Goodwill (Average profit, super profit method and capitalization method).

Reconstitution of partnership firm - Meaning, Circumstances Leading to Reconstitution Change in Profit Sharing Ratio, Sacrificing Ratio, Gaining Ratio, Accounting for revaluation of assets and liabilities and distribution of reserves and accumulated profits and loss

Unit - IV Accounting for Companies :

Accounting for Share Capital :

Shares and share capital: Nature and types as per Companies Act, 2013.

Issue of Shares at par, Premium and Discount, Calls in Advance, Calls in Arrear over subscription and under subscription of shares, Accounting for Forfeiture of Shares and re-issue of shares, Disclosure of share capital in companies' balance sheet (Vertical Format).

Unit - V Project Work with Viva:

Suggested Areas for Project Work:

1 Collection of source documents, preparation of vouchers, recording of transactions with the help of vouchers;

1 Preparation of Bank Reconciliation Statement with the given cash book and the pass book with ten to fifteen transactions;

1 Comprehensive project starting with journal entries regarding any sole proprietorship business, posting them to the ledger and preparation of Trial balance; The students will then prepare Trading and Profit and Loss Account and Balance Sheet on the basis of the prepared trial balance. Expenses, incomes and profit (loss), assets and liabilities are to be depicted using pie chart/bar diagram.

Revised Syllabus For the Session 2020-21

BUSINESS STUDIES & MANAGEMENT (BSM)

FIRST YEAR

2nd Elective (Compulsory)

Paper -1

Course Inputs

Unit-I Nature, Purpose and Forms of Business Organization

Nature and Purpose of Business

Meaning, Characteristics, objectives, Requisites of successful business, Classification of Business activities - Industry, Commerce, Trade and Aids to trade and Business Risk Concept

Forms of Business Organizations

Sole Proprietorship: Concept, Importance and Limitations, Partnership: Concept. Types, Importance and Limitations of partnership, Registration of a Partnership Firm, Concept of Partnership Deed and its contents

Unit-II Company, Co-operative Society, Public, Private and Global Enterprises

Company (As per Companies Act, 2013) - Concept, Merits and Limitations; Types, private and Public concept, Distinction between a Public and Private Company, Formation of Company - Stages, Important Documents (Memorandum of Association, Articles of Association, Certificate of Incorporation and Commencement).

Co-operative Society: Meaning, Characteristics, Advantages, and Disadvantages

Unit - III Internal Trade

Wholesalers- Meaning, Characteristics, Functions & Types

Retailer-meaning, Characteristics and Functions, Types of Retailers, Itinerant retailer, small Independent Retailers, Large Scale Retail Organizations- Departmental Stores, Multiple Shop, Mail Order Business, Super Market, Network Marketing, E- marketing, Service of Retailers to Wholesaler and Consumers, Distinction Between Wholesaler and Retailer.

Unit - Deleted

BUSINESS STUDIES & MANAGEMENT (BSM)

SECOND YEAR

2nd Elective (Compulsory)

Paper - II

Course Inputs :

Unit-I Nature, Significance & Functions of Management :

Management - Meaning, Features, Objectives & Importance, Management as a Science, Art & profession :Levels of Management, Management Functions- Meaning, Features & Importance of planning, Organizing, Staffing, Directing and Controlling.

Unit - II Principles of Management and Business Environment :

Principles of Management - Concept and Significance of Management, Fayol's Principles of Management, Taylor's Scientific Management - Principles & Techniques.

Business Environment - Meaning, Importance and Dimensions, Concept and Features of Liberalization, privatization and Globalization in India.

Unit - III Financial Markets and Marketing Management :

Marketing Management :

Marketing Management, Marketing Concept and Objectives, Distinction between Marketing and Selling, Marketing Functions, Marketing Mix - Concept and Elements, product- product Mix, branding, labeling and packaging, price : Concept & factors determining price, physical Distribution: Concept, components, Channels of Distribution: Types and promotion: Concept & Elements - Advertising: Meaning Role & Limitations, Personal Selling : Concept & qualities of a good salesman, Sales promotion: Concept & Techniques & Public Relation: Concept and Role

Unit - IV Deleted

Unit - V Project work and Viva

Suggested outlines of Project Work

Students may develop a Case Study or Project Work on the following lines :

1 Changes made over the last few years on mode of packaging and its impact on economy; For Example, Milk being supplied in glass bottles, later in plastic bags, now in tetra pack, Selling products at the Wholesale and Retail Outlet to Shopping Mall & On line Shopping etc.

1 Effect of change in environment on the types of goods and service; For Example, Washing Machine, Micro Waves, Mixers and Grinders.

1 Application of Principles of Management advocated by Fayol and Scientific Management Techniques developed by F.W.Taylor with various case studies i.e. on Departmental Store, Industrial Unit, and a fast food outlet etc.

1 Develop a brief report on history of stock exchange in India, Prepare a list of at least 25 companies listed on a Stock Exchange

1 Project Report on various types of products, services identified with their process, Brand name and the

product, range of the product, identification mark or logo, Tagline, Labeling and packaging, price of the

product and basis of price fixation, Selected channels of distribution and reasons there of decisions related to transportation and warehousing with reasons, promotional techniques used and starting reasons for deciding the particular technique etc.

Revised Syllabus for the session 2020-21

Economics

PAPER-I

INDIAN ECONOMY AND STATISTICS

A. INDIAN ECONOMY

- I. Status of Indian Economy 08 Periods
12 Marks
- Basic characteristics of contemporary Indian economy
 - Demographic features, Adverse effects of population growth and Population Policy of India
- II. Sectoral Development 10 Periods
15 Marks
- Agriculture- Importance, low productivity and its causes, Green Revolution, present agricultural situation .
 - Industry - Importance, Industrial Policies - 1991.
 - Infrastructure
Social Infrastructure (Education and Health)
- III. Economic Planning and Economic Reforms 07 Periods
13 Marks
- Planning -Meaning, Need. Objectives and Achievements , Niti Ayog
- 15 Periods
20 Marks
- IV. Current Challenges Facing the Indian Economy
- Poverty - absolute and relative poverty, causes of poverty, important poverty alleviation programmes currently in place
- Unemployment and underemployment - causes, dimensions and government programmes currently in place.
 - Inflation - causes and anti-inflationary measures in place.

B. STATISTICS FOR ECONOMICS

- V. Introductory Statistics
- Meaning, scope, importance, uses and limitations of statistics in economics .
 - Sources of statistical data- primary and secondary sources, NSSO and Census of India as sources of secondary data in India.

- Methods of collection of primary data - census and sampling methods and their relative merits and demerits

VI. Frequency Distribution

- Meaning and types of variables and frequency distribution.
- Organisation of Data-Basics, Presentation of data - Tabular and diagrammatic presentation, Bar diagram, Pie diagram, Histogram, Frequency Polygon, Ogives, line graphs, Histograms.

VII. Statistical Methods -I 14 periods /15 marks

- Measures of Central Tendency- Simple and Median, Mode

Paper-II **Elementary Micro and Macro Economics**

1. INTRODUCTORY MICRO ECONOMICS

I. Introduction

- Definition, scope and subject matter of economics.
- Meaning of economy and central problems of an economy- scarcity and choice, what, how and for whom to produce ?
- Basic concepts - wants, utility, goods, value, price and wealth.

II. Consumption and Demand

14 Periods

15 Marks

- Laws of consumption - marginal and total utility, law of diminishing marginal utility, law of equimarginal utility and conditions of consumer's equilibrium
- Demand - meaning and determinants, individual and market demand, demand schedule and demand curve, movement along and shifts in the demand curve.
- Price elasticity of demand - concept, determinants, measurement of price elasticity of demand; percentage and geometric methods (linear demand curve), relation of price elasticity of demand with total expenditure.

III. Production

- Meaning of production and production function - short run and long run.
- Total, Average and Marginal Product.
- **Law** of variable proportions and returns to a factor .

IV. Cost, Revenue and Supply (12 periods/15 marks)

- Cost- money and real cost, implicit and explicit cost, fixed and variable cost, Total, average and marginal costs in the short run and their relationship (simple analysis)
- Revenue- Total, average and marginal revenue and their relationship
- Supply - meaning and law of supply

V. Market

2. Meaning and forms of market, pure and perfect competition, price determination under perfect competition and effects of shifts in demand and supply
- Meaning and features of monopoly, monopolistic competition and oligopoly .

B. **INTRODUCTORY MACRO ECONOMICS** **VI. Introduction 4period / 5marks**

- Meaning of macroeconomics, Distinction between macro-and

VIII. Public Finance

1. Meaning of Public Finance and Difference between public and private finance .
2. Budget - Meaning and objectives, balanced and unbalanced budget, surplus and deficit budget.

BOOK PRESCRIBED:

Bureau's Higher Secondary (+2)Economics, Part-I & Part-II Published by Odisha State Bureau of Textbook Preparation & Production, Bhubaneswar

**Revised syllabus 2020-21
COMPULSORY ENGLISH**

**(For +2 Vocational Course in Arts, Science & Commerce)
(2016 ADMISSION BATCH)**

Full Mark : 50

First Year

Unit-I : Prose

(3x5=15 Marks)

- | | | |
|------|----------------------------|------------------------|
| i. | Standing Up for Yourself | Yevgeny Yevtushenko |
| ii. | The Legend behind a Legend | Hariharan Balakrishnan |
| iii. | . | . |

Unit-II : Poetry

(3x5=15 Marks)

- | | | |
|-----|--------------------------------------|----------------|
| i. | Stopping by Woods on a Snowy Evening | Robert Frost |
| ii. | The Inchcape Rock | Robert Southey |

Unit-III :

(B) Writing Personal Letters and Notes

(10 Marks)

- I. Writing Applications, Official Letters and Business letters
- II. Writing Telegrams, E-mails, Personal Advertisements, and Short Notices

(C) GRAMMAR

(10 Marks)

- I. Countable and Uncountable Nouns
- II. Tense Patterns
- III. Modal Verbs
- IV. Prepositions
- V. The Imperatives

Book Prescribed : Invitation to English - 1, 2, 3 & 4, Published by Odisha

State Bureau of Text Book Preparation and Production, Bhubaneswar.

ENGLISH
SECOND YEAR

Full Marks : 50

(3x5=15 Marks)

Unit-I : Prose

- I. On Examinations by Winston S. Churchill
- II. The Portrait of a Lady by Khushwant Singh

Unit -II : Poetry

(3x5=15 Marks)

- a. Daffodils by William Wordsworth
- b. A Psalm of Life by Henry W. Longfellow

Unit -III :

B. Essay

(10 Marks)

C. Grammar

(10 Marks)

Book Prescribed : Invitation to English - 1, 2, 3 & 4 , Published by Odisha State

Bureau of Text Book Preparation and Production, Bhubaneswar.

Alternative English
FIRST YEAR
APPROACHES TO ENGLISH, BOOK-I

Marks : 50

Prose (3x5=15 Marks)

Units to be studied :

- The Adventure of Learning
- Modern Living

APPROACHES TO ENGLISH, BOOK -II

Poetry (3x5=15 Marks)

Units to be studied :

- 1) Ecology (A.K. Ramanujan)
- 2) Dog's Death (John Updike)

GRAMMAR & USAGE (20 marks)

- 1) Tense and Aspect
- 2) Modals
- 3) The passive

**APPROACHES TO ENGLISH, BOOK-I
SECOND YEAR**

APPROACHES TO ENGLISH, BOOK-I

(Prose) (3x5=15 Marks)

Units to be studied

- 1) The Wonder World of
- 2) Science Our Environment

**APPROACHES TO ENGLISH, BOOK-II
(Poetry) (3x5=15 Marks)**

Units to be studied :

- Indian Children Speak (Juanita Bell)
- Mirror (Sylvia Plath)

GRAMMAR & USAGE (20 marks)

- I. Revision of 'Tense and Aspect'
- II. Clause-types

Word Order and Emphasis

Revised Syllabus 2020-21
INSURANCE
(PRINCIPLE OF INSURANCE & LIFE INSURANCE)
FIRST YEAR
Paper - I Theory

Full Marks : 40

UNIT - I

Meaning, definition, nature, functions, importance of insurance. Insurance as a means to cover risks. Concept of Re-insurance and double insurance.

UNIT - II

Types of insurance and their organization in India objectives of insurance. Principles of Insurance. Insurance contract – essentials and classifications principle of Indemnity, Doctrine of subrogation and cause proxima, Insurable interest, mitigation of loss.

UNIT - III

Nature of Life Insurance, Life Insurance & other insurance comparison.

UNIT - IV

Policy conditions in life insurance. Conditions relating to commencement of risk, premium, continuation of policies, lapse conditions and claim conditions

**INSURANCE
(PRINCIPLE OF INSURANCE & LIFE INSURANCE)
FIRST YEAR
Paper - I Practical**

Full Marks : 60

UNIT - I

Exposure to forms related to insurance and how to fill up the forms of different life insurance policies. Various life insurance plans and policies Marriage, Education, Group insurance, Endowment, Joint Life Policies, Money back Policies, Children Policies.

UNIT - II

Benefits in different Policies. Amount of Sum Assured age calculation, premium calculations.

UNIT - III

Salary savings, express policy documents, personal statements. filling up the different proposal forms in life insurance.

UNIT - IV

Agent's selection & Agent commission with some examples General Principles of filling up the proposal forms. Agents Confidential Report

UNIT - V

Deleted

UNIT - VI

Deleted

INSURANCE
(PRINCIPLE OF INSURANCE & LIFE INSURANCE)

FIRST YEAR

Paper - II Theory

Full Marks : 40

UNIT - I

Deleted

UNIT - II

Nature and Meaning of Surrender Value. Bases of Calculating Surrender Value.
Accumulation approach and saving approach. Forms of payment of surrender value.

UNIT - III

Evaluation of Life Insurance, Purpose of evaluation, Surplus declaration and
distribution of Bonus.

UNIT - IV

Official Structure of Life Insurance. Duty of an insurance Agent, Planning for
Life Insurance Selling. Insurance Regulatory and development Authority Act., 1999.

INSURANCE
(PRINCIPLE OF INSURANCE & LIFE INSURANCE)

FIRST YEAR

Paper - II Practical

Full Marks : 60

UNIT - I
Deleted

UNIT - II

Deleted

UNIT - III

Assignment, Types of Assignment, Lapse Conditions. Revival of Laps policies.
Special Revival Scheme.

UNIT - IV

Accident benefits, Nomination, settlement option.

UNIT - V

Claim settlement, Documents used for claim settlement.

UNIT - IV

Maturity claim, early claim, documents used for maturity claim and early claim.

INSURANCE
(MARINE & FIRE INSURANCE)
SECOND YEAR
Paper - III Theory

Full Marks : 40

UNIT - I

Nature of Marine Insurance Contract. Meaning and Classification of Marine Insurance. Element of Marine Insurance Contract. Insurable Interest Utmost good faith, Doctrine of Indemnity, Subrogation warranties Proximate Cause.

UNIT - II

Deleted

UNIT - III

Meaning, Nature of Fire Insurance. Fire Insurance contract, kinds of policies. Policy conditions.

UNIT - IV

Payment of Premium, Re-insurance, Loss by fire and payment of claim.

**INSURANCE
(MARINE & FIRE INSURANCE)
SECOND YEAR
Paper - III Practical**

Full Marks : 60

UNIT - I

Filling up the proposal form for Cargo, Hull and Freight Insurance, Understanding and Implication of important queries of the proposal form.

UNIT - II

Deleted.

UNIT - III

Drafting and filling notice of loss.

UNIT - IV

Settlement of claim in Marine Insurance, Various Documents required for settlement of claim.

UNIT - V

Filling the Assignment form, claim form.

UNIT - VI

Deleted

**INSURANCE
(MISCELLANEOUS INSURANCE)
SECOND YEAR
Paper - IV Theory**

Full Marks : 40

UNIT - I

Motor Insurance, Kinds of Policies in Motor Insurance, Procedures of Motor Insurance. Payment of Claim. Bargalary Insurance.

UNIT - II

Personal Accident Insurance, Employeer's Liability Insurance; Classification of risk and coverage. Policy form. Employees State Insurance Act.

UNIT - III

Fidelity Guarantee Insurance : Types of Policy, Application form for different policies. Boiler explosion Insurance. Live Stock and Poultry Insurance.

UNIT - IV

Deleted

UNIT - V

Filling the Assignment form, claim form.

UNIT - VI

Acquainting the students with the proposal form for various types of Insurance.

INSURANCE
(MISCELLANEOUS INSURANCE)
SECOND YEAR
Paper – IV Practical

Full Marks : 60

UNIT - I

Understanding the five Policy and its various changes. filling up the proposal form for fire insurance.

UNIT - II

Deleted

UNIT - III

Procedure of Renewal, Filling up the Renewal Form, Cancellation of Fire Policy.

UNIT - IV

Problems in case of a Policy Containing an average clause and also in case of re-insurance.

UNIT - V

Settlement of claim, Determination of insurer's Liability, Drafting Claim Notice.

UNIT - VI

Deleted

Revised Syllabus 2020-21
M.I.L. (Hindi)
FIRST YEAR

Full Mark : 50

Unit- I : गद्य भाग

(20 marks)

प्रेमचंद - जीयन मे साहित्य का स्थान
दिनकर ईर्ष्या, तू न गई मेरे मन से

Unit- II : काव्य भाग

(20 marks)

कबीरदास - दोहे
सूरदास - बाल लीला
सुमित्रानंदन पंत - भारतमाता
अक्षेय - हीरोशिमा

Unit - III : कार्यालयी हिन्दी और रचनात्मक लेखन

(10 marks)

1. व्याकरण (क) क्रिया (ख) काल
2. अपठित गद्यांश OR निबंध लेखन

पुस्तक : अमृत भारती, भाग I

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M.I.L (HINDI) - II
Second Year

Full Marks - 50

Unit- I : गद्य भाग

(20 marks)

बालकृष्ण भट्ट - आत्मानिर्भरता

शरह जोशी - टुम जाओगे, अतिथि

Unit- II : काव्य भाग

(20 marks)

रहीम दोहे

मैथिलीशण गुप्त - नर हो, न निःश करो मन को

निराला - वीणा वादिनी बट हे, बादल एग

मुक्ति बोध - पूँजीवादी समाज के प्रति

Unit - III : कार्यालयी हिन्दी, व्याकरण और पत्र लेखन

(10 marks)

1. व्याकरण (क) लिंग (ख) वचन

2. अद्यतित गद्यांश OR पत्र लेखन

पुस्तक : अमृत भारती, भाग - २

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Revised Syllabus 2020-21
MIL (O)

ଆଧୁନିକ ଭାରତୀୟ ଭାଷା ଓଡ଼ିଆ

ପ୍ରଥମ ବର୍ଷ (୧ମ ଭାଗ)

ପୂର୍ଣ୍ଣ ସଂଖ୍ୟା – ୫୦

ପ୍ରଥମ ଏକକ – ଗଦ୍ୟ (୨୦ ନମ୍ବର)

୧. ଝେଲମ୍ ନଦୀରେ ସଂଧ୍ୟା – କୁଞ୍ଜବିହାରୀ ଦାଶ

୨. ମଧୁରାବୁ – ଚିତ୍ରାମଣି ଆଚାର୍ଯ୍ୟ

ଦ୍ୱିତୀୟ ଏକକ – ପଦ୍ୟ (୨୦ ନମ୍ବର)

୧. ଶାପ ମୋଚନ – ଜଗନ୍ନାଥ ଦାସ

୨. ହିମଜାଳ – ଦାନକୃଷ୍ଣ ଦାସ

ତୃତୀୟ ଏକକ ପ୍ରବନ୍ଧ ଓ ବ୍ୟାକରଣ (୧୦ ନମ୍ବର)

ପଦ ପ୍ରକରଣ - ବିଶେଷ୍ୟ, ବିଶେଷଣ

ପାଠ୍ୟଗ୍ରନ୍ଥ – ସାହିତ୍ୟ ଜ୍ୟୋତି, ପ୍ରଥମ ଭାଗ

ଓଡ଼ିଶା ରାଜ୍ୟ ପାଠ୍ୟ ପୁସ୍ତକ ପ୍ରଣୟନ ଓ ପ୍ରକାଶନ ସଂସ୍ଥା, ଭୁବନେଶ୍ୱର

MIL (O)

ଆଧୁନିକ ଭାରତୀୟ ଭାଷା ଓଡ଼ିଆ

ଦ୍ଵିତୀୟ ବର୍ଷ ଭାଗ)

ପୂର୍ଣ୍ଣ ସଂଖ୍ୟା – ୫୦

ପ୍ରଥମ ଏକକ – ଗଦ୍ୟ (୨୦ ନମ୍ବର)

୧. ସ୍ଵାଧୀନ ଦେଶର ଶିକ୍ଷା ଚିନ୍ତା – ଗୋଲୋକ ବିହାରୀ ଧଳ

୨. ତିନି ତୁଣ୍ଡରେ – ଭୁବନେଶ୍ଵର ବେହେରା

ଦ୍ଵିତୀୟ ଏକକ – ପଦ୍ୟ (୨୦ ନମ୍ବର)

୨. ତପସ୍ଵିନୀର ପତ୍ର – ଗଙ୍ଗାଧର ମେହେର

୩. ବନ୍ଦୀର ବିରହ ବ୍ୟଥା – ଗୋପବନ୍ଧୁ ଦାସ
ତୃତୀୟ ଏକକ ପ୍ରବନ୍ଧ ଓ ବ୍ୟାକରଣ (୧୦ ନମ୍ବର)
ରୁଢ଼ି ପ୍ରୟୋଗ, ବିପରୀତାର୍ଥ ବୋଧକ ଶବ୍ଦ

ପାଠ୍ୟଗ୍ରନ୍ଥ – ସାହିତ୍ୟ ଜ୍ୟୋତି, ପ୍ରଥମ ଭାଗ

ଓଡ଼ିଶା ରାଜ୍ୟ ପାଠ୍ୟ ପୁସ୍ତକ ପ୍ରଣୟନ ଓ ପ୍ରକାଶନ ସଂସ୍ଥା, ଭୁବନେଶ୍ଵର

Mark Distribution

Prose:

8 Multiple Choice Question-1x8=8

One short answer type Question(100 words) 1x5=5

One Long type Question (150 words) 1x7=7

Poetry:

Same as prose

Grammar:

All questions carry 01 mark – 1x10=10

M.I.L (SANSKRIT)
FIRST YEAR

Full Marks 50

Time : 2 Hrs.

Distribution of Marks

Unit – I	: Prose	: 20 Marks
Unit-II	: Poetry	: 20 Marks
Unit – III	: Grammar	: 10 Marks

Unit - I

1.	Multiple choice questions from Prose	: 1 x 10 = 10
2.	Short Questions from Prose	: 2 x 3 = 6
3.	Translation from Prose Text to Odia / English	: 2 x 2 = 4

Unit - II

1.	Multiple choice questions from Poetry	: 1 x 10 = 10
2.	Short Questions from Poetry	: 2 x 3 = 6
3.	Translation of Verse to Odia / English	: 2 x 2 = 4

Unit - III

1.	Stripratyaya	: 1 x 2 = 2
2.	Sandhivichheda	: 1 x 2 = 2
3.	Prakrutipratyaya	: 1 x 3 = 3
4.		
5.	Ekapadikarana	: 1 x 2 = 2

OR

Application / Letter Writing 10 Marks

OR

Comprehension one Passage from Text (1 – 8) (2 x 5 = 10)

M.I.L (SANSKRIT)
SECOND YEAR

Full Marks 50

Unit – I	: Prose	: 20 Marks
Unit-II	: Poetry	: 20 Marks
Unit – III	: Grammar	: 10 Marks

Unit - I

1.	Multiple choice questions from Prose	: 1 x 10 = 10
2.	Short Questions from Prose	: 2 x 3 = 6
3.	Translation from Prose Text to Odia / English	: 2 x 2 = 4

Unit - II

1.	Multiple choice questions from Poetry	: 1 x 10 = 10
2.	Short Questions from Poetry	: 2 x 3 = 6
3.	Translation of Verse to Odia / English	: 2 x 2 = 4

Unit - III

1.	Sabdarupa	: 1 x 2 = 2
2.	Dhaturupa	: 1 x 2 = 2
3.	Stripratyaya	: 1 x 3 = 3
5.	Karaka - Vibhakti	: 1 x 3 = 3

OR

Comprehension of one Passage from Text (9 – 16) 10 Marks

OR

Explanation of a Verse from Poetry Text 10 Marks

**M.I.L. (SANSKRIT)
FIRST YEAR
UNIT – I**

Prose

(20 Marks)

Sanskrutaprabha (Gadyabhagah)

संस्कृतप्रभा-गद्यभागः

The following prose pieces from the above mentioned book are to be studied

1. मनुमत्स्याख्यानम् (Manumatsyakhyanam)
2. चतुरशृगालः (Chaturasrugalah)

UNIT – II

Poetry

(20 Marks)

Samskrataprabha (Podyabhagah) संस्कृतप्रभा (पद्यभागः)

The following poetry pieces from the above book are to be studied

1. सुभाषितावली (Subhasitavali)

UNIT – III

GRAMMAR

(10 Marks)

a. Grammar from the Prose and Poetry

1. सन्धि - सन्धिविच्छेद Sandhi and Sandhi Viccheda
2. प्रकृतिप्रत्यय (Prakrti Pratyaya)

b. Topics from the Grammar text

3. स्त्रीप्रत्यय Stripratyaya
4. एकपदीकरण Formation of single word from Stripratyaya and Samasa

2. Translation and Comprehension

Comprehension - Sanskrit Passage from the comprehension passages
of संस्कृतप्रभा, Part - I

3. Writing Skill

The art of writing - letters, Applications, Textual Explanation, Textual long questions.

Books Recommended

Sanskrtaprabha, Part - I - संस्कृतप्रभा - प्रथमोभागः

Published by Odisha State Bureau of Textbook Preparation and Production.

Vyakarana - darpan – व्याकरण दर्पणः

Published by Odisha State Bureau of Textbook Preparation and Production.

M.I.L (SANSKRIT)
SECOND YEAR

Full Marks 50

UNIT – I

Prose

(20 Marks)

Prose - Sanskrutaprabha (Gadyabhagah)

संस्कृतप्रभा - गद्यभागः

The following prose pieces from the above mentioned book are to be studied

1. कपोतलुब्धककथा (Kapotalubdhakakatha)
2. गुणिगुणहीनविवेकः (Gunigunahinavivekah)

UNIT – II

Poetry

(20 Marks)

Poetry - Samskrataprabha (Podyabhagah)

संस्कृतप्रभा (पद्यभागः)

The following poetry pieces from the above book are to be studied

1. गीतासवरभम् (Gitasourabham)

UNIT – III

(10 Marks)

GRAMMAR

- a) 1. कारकविभक्ति (Karak Vibhakti)

b) Topics from the Grammar text

1. शब्दरूप Sabdarupa (नर, फल, लता, मुनि, मति, वारि, नदी, पितृ, मातृ, गच्छत्, मनस्, आत्मन्, तद्, किम्, इदम्, अस्मद्, युष्मद्, द्वि, त्रि, चतुर)
2. धातुरूप धातुरूपाः (भू, गम्, पठ्, कृ, अस्, लभ्, पूज्)

4. स्त्रीप्रत्यय Stripratyaya

2. Translation and Comprehension

1. Comprehension - Sanskrit Passage from the comprehension passages of संस्कृतप्रभा, Part-II

Writing Skill

The art of writing - Textual Explanation, Textual long questions and Precis writing.

Books Recommended

1. Sanskritaprabha, Part – II – संस्कृतप्रभा द्वितीयोभागः

Published by Odisha State Bureau of Textbook Preparation and Production.

2. Vyakarana - darpan व्याकरण दर्पणः

Published by Odisha State Bureau of Textbook Preparation and Production.

Revised Syllabus 2020-21 (Voc)
M.I.L (TELUGU)
FIRST YEAR

Full Marks 50

Distribution of Marks

Unit – I	:	Prose	:	20
Unit – II	:	Poetry	:	20
Unit – III A	:	Grammar	:	10
		B :		General Essay

Unit – I

1. Eight nos of Short Objective Type Questions one mark each : 08
2. One Short Question of 100 words : 05
3. One Long Question of 200 words : 07

Unit – II

1. Eight nos of Short Objective Type Questions one mark each : 08
2. One Short Question of 100 words : 05
3. One Long Question of 200 words : 07

Unit – III

1. A. Grammar – Vibhakti, Pratyayalu, Paribhasika, Padamulu : 05
Five Short Questions (One mark each)
2. B. General Essay : 05

M.I.L (TELUGU)
SECOND YEAR

Full Marks 50

Unit – I : Prose : 20

Unit – II : Poetry : 20

Unit – III A : Grammar : 10

B : Re-translation

Unit – I

1. Eight nos of Short Objective Type Questions one mark each : 08
2. One Short Question of 100 words : 05
3. One Long Question of 200 words : 07

Unit – II

1. Eight nos of Short Objective Type Questions one mark each : 08
2. One Short Question of 100 words : 05
3. One Long Question of 200 words : 07

Unit – III

1. A. Grammar – Alankaras, Chandassu : 05
2. B. Re-translation : 05

M.I.L. (TELUGU)

FIRST YEAR

F.M.:50

UNIT – I

Prose

(20 Marks)

1. MitraLabhamu - Paravastu Chhannayasuri
2. Teiugu Patrikala Purva Rangam - Namala Visveswara Rao

UNIT – II

Poetry

(20 Marks)

1. Balivamana Samvadamu - Bammera Potana
2. Subhashitamulu - Enugu Lakshmana Kavi
3. Tokachukka - Gurajada Apparao

UNIT – III

**(10
Marks)**

4. GRAMMAR –

II. Paribhasika Padamulu

5. WRITING / GENERAL

ESSAY BOOKS PRESCRIBED :

6. Poetry & Prose : SAHITEE VIPANCHI - By Dr. Singupuram Narayana Rao
7. Grammar - VYAKARANA PARIJATAMU - - By Dr. Singupuram Narayana Rao

M.I.L (TELUGU)

SECOND YEAR

Full Marks 50

UNIT – I

Prose

(20 Marks)

1. MitraBhedamu - Paravastu Chinnayasuri
2. Goutama Budhudu - Dr.- V. Rajagopala Chakravarty

UNIT – II

Poetry

(20 Marks)

- 1.
2. Hanumatsandesamu - Atukuri Molla
3. Piradausi.Lekha - Gurram Jashuwa
4. Manchi Mutyala Saralu - Sri Sri

UNIT – III

**(10
Marks)**

1. GRAMMAR – Alankaramulu,
2. RE-TRANSLATION

BOOKS PRESCRIBED

Poetry & Prose : Sahitee Mandaram By Dr. Singupuram Narayana Rao

Grammar : Vyakarana Parijatamu By Dr. Singupuram Narayana Rao

MIL (URDU)

Mark Distribution

+2 First Year & Second Year

F.M. 50

Group A

1. Five Objective Types multiple choice question from prose and poetry . 1 x 5 = 05
2. Ten Short Question in one hundred words or one sentence 1 x 10 = 10

Group B

3. Answer within two/three sentences from prose, Poetry & Ghazaliyat portions (Ten questions to be answered out of Fifteen) **2x10=20**

Group C

4. Long type answer
 - A. Prose; One Long answer type Question about 150 words with an alternative from prose portion 5 Marks
 - B. Poetry: One Long answer type Question about 150 words with an alternative from poetry portion 5 Marks
 - C. Essay: One Long answer type question about 150 words out of three essays 5 Marks

FIRST YEAR

Books Prescribed ; - “JADIDADAB PARE” Part – I

Edited by : - Dr. Azizur Rahman

Mir Ashraf Ali

Recommended Book “JADIDADAB PARE” Part I published by Odisha State Bureau of Text Book preparation and Production, Pustak Bhawan, Bhubaneswar for the students of +2 level in Arts / SC / Commerce Stream

Total classes-30

UNIT-I

1. **Prose Chapters to be studied :-** (10 Classes)

1. Sair Pahle Darwesh Ki – Mir Amman

UNIT - II

2. **Poetry** (13 Classes)

Chapters to be Studied :-

(i) Tasweere – e – Dard – Iqbal

(ii) Jogan Aur Chandni Raat – Mir Husan.

(b) **Ghazliyat Portims to be studied**

- Ghalib

Unit - III

3. Urdu Zaban – O – Qwaid – Part – I by Shafi Ahmad Siddiqui. (15 Classes)

Chapter to be Studied : -

1. Tazkir O Tanees

SECOND YEAR

Book Prescribed : Jadid Adab Pare – Part-II

Edited by : Dr. Azizur Rahman

Mir Ashraf Ali

Recommended Book “JADID ADAB PARE – PARE Part II” published by Odisha State Bureau of Text Book preparation and production, Pustak Bhawan, Bhubaneswar. For the Students of +2 Level in Arts ,Science, Commerce stream

Total classes 30

Unit – I

5. Prose chapters to be studied. (15 Classes)

1. Hindu Musalman Eik Qaum – Sir Sayed Ahmad
2. Ustad Ki Talas : - Farhatullah Baig

Unit – II

3. Poetry chapters to be studied. (12 Classes)

1. Tajmahal Ki Pahli Jhalak Per : Dr. Karamat Ali Karamat.
2. Ghazliyat Poets to be studied.
 1. Dagh

Unit – III (Three Classes)

2. Essay /

REVISED SYLLABUS FOR THE SESSION 2020-21

TRADE- OM(OFFICE MANAGEMENT)

+2 IST YEAR – OFFICE MANAGEMENT -THEORY PAPER-I

UNIT-I- Introduction.

1. Meaning, purpose functions and importance of an Office.
2. Office Manager : Qualification ,functions, duties and responsibilities of an Office Manager.

UNIT-II- Office Layout and Environment

1. Principles of Layout.
2. Types of Office i.e. Centralised and Decentralised Office.
3. Various Departments of Modern office .
4. Front Office Management.

UNIT-III- Office Communication.

1. Types of Postal Services.
2. Mailing different types of letters.
3. Electronic Mail service.

+2 FIRST YEAR – OFFICE MANAGEMENT – PRACTICAL- PAPER-I

1. Demonstration of an Office Setup.
2. Visiting nearest Office(Govt. or Private).
3. Preparation of an ideal model office layout.
4. Use of Suggestion Box and Complaint Box.
5. Dairying and marking incoming mails.
6. Sorting numbering and addressing letters.
7. Sealing, stamping and booking packets for outward mail.

+2 FIRST YEAR OFFICE MANAGEMENT- THEORY – PAPER-II

UNIT-I- Filing and Indexing

1. Meaning and Importance of Filing System.
2. Classification and Methods of Filing.
3. Meaning and types of Indexing.

UNIT-II- Office Manual

4. Meaning and types of Office Manual.
5. Information to be included in Office Manual.

UNIT-III- Office Stationery and Machine

1. Procedure for Need , Regulation and Control of Office Stationery.
2. Meaning and Objectives of Mechanisation.
3. Advantages and Disadvantages of Mechanisation of Office Work.

+2 FIRST YEAR OFFICE MANAGEMENT-PRACTICAL –PAPER-II

UNITS-

1. Filling importance of forms like TA bills, Ident Form, Requisition Slip, Treasury Challan , Form of Booking, Railway and Flight Ticket.
2. Maintenance of Diary and Despatch Register.
3. Handling different Office Machines.
4. Redressal of Public Grievances.

+2 SECOND YEAR OFFICE MANAGEMENT – THEORY-PAPER-III

UNIT-I- Office Correspondence

1. Noting and Drafting- Meaning and importance.
2. Style, Design and Drafting different types of Government and Business Letters.

UNIT-II- Meeting and Conference

1. Meaning and types of Meeting.
2. Procedures for conducting Meeting, Notice, agenda, Quorum, Adjournment and Resolution.

UNIT-III-Insurance

1. Meaning, Importance and Objectives of Insurance.
2. Types of Insurance and basic Principles of Insurance.

+2 SECOND YEAR OFFICE MANAGEMENT- PRACTICAL –PAPER-III

UNITS-

1. Drafting Letters for Commercial Offices.
2. Drafting Letters for Government Offices.
3. Writing circulars, Letters of Enquiries, Reply to Enquiries, Complaints and claim.
4. Drafting Notice, Minutes, Resolutions of different Meetings.
5. Preparations of Agenda for a Meeting.
6. Writing Letters in different styles and design to Insurance Organisation , Agents, Debtors for collection of Dues.

+2 SECOND YEAR OFFICE MANAGEMENT- THEORY-PAPER-IV

UNIT-I- Banking Operation

1. Types of Bank Account.
2. Operating of an account.
3. Overdraft.
4. Writing of Cheque.
5. Crossing of Cheque.

UNIT-II- Banking Instruments

1. Banker's cheque, bank Draft.
2. Debit Card and Credit Card.
3. Travellers Cheque, transaction through Automated Teller Machine(ATM).
4. Core Banking, Net Banking.
5. RTGS,NEFT.

UNIT-IV-Computer

1. Fundamentals of Computer,UPS,MS Office.
2. Internet and Computer Security.
3. Preparation of Bio-data for Job.
4. Power Point presentation.

+2 SECOND YEAR OFFICE MANAGEMENT –PRACTICAL- PAPER-IV

UNITS-

1. Opening and operation procedure of different types of Bank account through pay-in-slip and withdrawl form.
2. Preparation of cheque, general and special crossing of cheque, Developing skill on endorsing cheque.
3. Requesting for Bank Draft, travellers Cheque and Banker's Cheque.
4. Operation of Credit and Debit Card.
5. Basic Computer Knowledge and Use of mS Office, internet.
6. Operation of ATM.
7. E- Information.
8. E-receipt, E-despatch.

**Revised Syllabus 2020-21
TAX ASSISTANCE**

FIRST YEAR

Paper - I Theory

Full Mark : 40

Unit - I Tax

Definition of Tax, Kinds of Tax, Direct Tax and Indirect Tax, Income Tax Concept & its Function and Sales Tax Concept & its Function & Concept of Entertainment Tax & its Function

Unit - II Drafting and Type Writing

Idea of Typewriting Machine ,use & importance operation of Key Board, Letter Writing ,Report Writing, Precis Writing / Office method , Filing & Indexing

Unit - III Computer

History of Computer, Basic of a Computer and its Operation, Component of Computer and their uses, Input & Output devices.

Unit - IV deleted

TAX ASSISTANCE

FIRST YEAR

Paper - I Practical

Full Mark : 60

- Unit - I** Entertainment Tax & its Computational Statement, Method of Entertainment Tax, Tax Office & its function.
- Unit - II** Drafting official Correspondences for Taxation Purposes, Preparation of Tax Report, Drafting of Appeals.
- Unit - III** Type Writing, Typing Simple Passage at a minimum speed of 30 W.P.M typing, Dictation within limited Time.
- Unit - IV** Deleted .

TAX ASSISTANCE

FIRST YEAR

Paper - II Theory

Full Mark : 40

Unit - I Local Tax

Municipal Tax : Imposition of different types of Municipal Taxes & its Restriction & its Computation (House Tax, Water Tax etc.) ,Exemption of Municipal Taxes, Appeal Against Municipal Taxes.

Grampanchayat Tax

Types of Grampanchayat Tax, Appeal Against Grampanchayat Taxes

Unit - II Motor Vehicle Tax

Different Authorities, Licensing of Drivers, Registration of Motor Vehicle, Penalties, Prosecution.

Unit - III Value Added Tax (VAT)

Concept ,Application, Definition of Assesses, Assessing Authority, Registration & Amendment & Cancellation Procedure of Dealers, Assessment Of Tax , Taxable Goods, Taxable Turnover Tax on Sale and Purchase, Rates of Tax, Offence & Penalties.

Unit - IV Deleted

TAX ASSISTANCE

FIRST YEAR

Paper - II Practical

Full Mark : 60

Unit - I : Municipal Tax & Grampanchayat Tax

- Study of Procedure with Municipal & Grampanchayat Office & its function related to House Tax , Property Tax & License Valuation of Properties for Tax Purpose.

Unit - II : Motor Vehicle Tax

- Drafting Various Documents, Identification of the Motor Vehicle Forms relating to Motor Vehicle Tax., Exposure to Office Procedure of R.T.O. / Familiarity with Insurance Rules, Third Party & Comprehensive

Unit - III : Value Added Tax (VAT)

- Filling up of Registration under different Sections of different Organisations, Preparation of Annual/Quarterly, and Monthly Taxable Turnover, Familiarity with Office Procedure of VAT, Uses of different types of VAT Forms & Challans

Unit - IV : Deleted

TAX ASSISTANCE
SECOND YEAR
Paper - III Theory

**Full Mark :
40**

Unit - I Custom Duty

Custom Act 1962, Definitions , Meaning & importance of Custom Duty, Officer appointed for Custom Ports, Airports, Detection of illegal imported Goods, Prevention & Detection, Levy & Exemption, Conveyance, Seizure, Arrest ,Confiscation, Appeal & Revision

Unit - II Deleted

Unit - III Warehousing

Warehousing Station, Private Warehousing (Sec. 57), Public Warehousing (Sec. 58), Warehousing Period Sec. 61)

Unit - IV Central Excise Duty

Central Excise Act 1944, Definitions, Meaning & Object of Central Excise Duty, Types of Excise Duty, Study of Various Provisions of Levy, Refunds & Exemption rules relating to Excise Duty, Valuation of Excisable Goods, Valuation rules to determine the Assessable Value (Sec. 4(1)(b)], Central Excise Tariff Act, Excise Procedure.

Importance & Function of SEZ (Special Economic Zone), EFTZ (Export Free Trade Zone) / EPZ (Export Processing Zone)

**TAX ASSISTANCE
SECOND YEAR
Paper - III Practical**

Full Mark : 60

Unit - I : Deleted

Unit - II : CUSTOM DUTY

- Drafting of Various Documents & Related Papers. Familiarity with all FORMS available in the Office & Department.

Unit - III : CENTRAL EXCISE DUTY :

- Drafting of Various Documents & Related Papers. Familiarity with all FORMS available in the Office & Department.

TAX ASSISTANCE
SECOND YEAR
Paper - IV Theory

Full Mark : 60

Unit - I Income Tax

Concept of Income Tax, Terminology, Basis of Charges (Various Residential Status), HEADS \ SOURCES Of Income (SALARY, HOUSE PROPERTY, BUSINESS \ PROFESSIONAL, CAPITAL GAIN, OTHER SOURCES) Various Deduction out of Gross Total Income , Offence, Penalties Procedure Assessment of Income Tax for (INDIVIDUAL, H.U.F, & NON-CORPORATE ASSESSESS)

Importance & Function of STP (Software Technology Park), EHTP (Electronic Hardware Technology Park)

Unit - II Income Tax on Salaries

Taxability of salary income, computation of salary income

Unit-III Service Tax

Concept of Service Tax, Exemption, Various Services Chargeable to Service Tax, Penalties, Computation of Taxable Services

Unit - IV Deleted

TAX ASSISTANCE
SECOND YEAR
Paper - IV Practical

Full Mark : 60

Unit - I : Income Tax

- Assessment of Board Income Sources of different Categories of Assessee Classified on the Basis of Different Salary Group, Professionals.
- Income Tax of Small Business Houses, Large Houses & Industrial Houses.
- Familiarity with different types of Forms & Challenges of Income Tax, Office Procedure.

Unit - II : Deleted

Unit - III : Service Tax

- Concept of Service Tax, Exemption, Various Services Chargeable to Service Tax, Penalties, Computation of Taxable Services.

Unit - IV : Checklist to prevent tax - avoidance