

## Diploma Course in Panchayati Raj Accountancy

<u>Papers</u>	<u>Name of Papers</u>	<u>U.E</u>
Paper - I	Principles, Structure and Functions	100
Paper - II	Fundamentals of Accountancy	100
Paper - III	Final Accounts	100
Paper - IV	Cash Book, Bank Reconciliation Inventory Management Statement &	100
Paper - V	Computer Application / Job Training / Viva Voce	50+50

**U.E = University Examination**

## Diploma Course in Panchayati Raj Accountancy

### Paper – I

#### **Panchayati Raj : Principles, Structure and Functions**

- (1) Panchayati Raj – Meaning, nature & scope.
- (2) 73<sup>rd</sup> Amendment & Panchayati Raj: Purpose and salient features.
- (3) Three - tier Panchayati Raj System: Gram Panchayat, Panchayat Samiti and Zila Parishad – Organisation and functions.
- (4) Fund and sources of revenue of the Panchayati Raj Institutions.
- (5) Financial Control over Panchayati Raj Institutions, Accounting and Auditing in Panchayati System.
- (6) State Finance Commission: Organisation functions and role.
- (7) Co-operative Societies: Concept and types, mode of establishment, finance.

#### **Reference Books:-**

1. Panchayati Raj Institutions - BIPARD

## Paper - II

### Fundamentals of Accountancy

- (1) Accounting concepts, Accounting principles and postulates.
- (2) Double Entry System, Income, Cost-expenses, Expenditure, Losses, Revenue Matching.
- (3) Application of Golden Rule-transaction relating to goods, cash and Accrual basis of accounting.
- (4) Forms of Accounts, Books of Accounts, Lending, Rebate, Net profit, declaration of Dividend & distribution of Profit.

#### Reference Books:-

1. Financial Accounting – By S.K. Singh or C. D. Singh
2. Financial Accounting – By C. D. Singh
3. Double Entry System - By Griwal Shukla and others

## Paper – III

### Final Accounts

1. **Journal:** Meaning, classification, functions & advantages.
2. **Ledger:** Meaning, Process of Ledger posting, Balancing of accounts, preparation of Journal & ledger Gross balancing, Closing balance and Opening balance, Subdivision of Ledger.
3. **Trial Balance:** Meaning, types Preparation of Trial Balance, Types of Error procedure to detect error. Trial balance of non-trading concern.

4. **Final Accounts:** Meaning, Purpose, Trading Account, Profit and Loss Accounts and Balance Sheet.

#### Reference Books:-

1. Financial Accounting – By S.K. Singh
2. Financial Accounting – By C.D. Singh
3. Double Entry System – By Griwal Shukla and others

## Paper – IV

### Cash Book, Bank Reconciliation Statement & Inventory Management

1. Cash Book – characteristics, classification, preparation of single column and double column cash books, petty cash book, imprest system.
2. Bank Reconciliation Statement: Meaning, advantages and disadvantages, methods of preparation of BRS
3. Inventory Management: Meaning, types, methods, advantages and disadvantages and methods of recording inventory.

#### Reference Books:-

1. Financial Accounting – By S.K. Singh
2. Financial Accounting – By C.D. Singh
3. Double Entry System – By Griwal Shukla and others

## Paper – V

**Part I** Principles & practices of Computer Application in Accounting and Audit (familiarisation & practice with accounting software)

**Part II** On the Job training / Project / Viva Voce

Students are required to understand and acquire computer skill needed for accountancy. They will be allotted project work related to the subject by the university. The project report will have to be submitted six weeks prior to the annual examination.

COMPLIMENTARY COPY



### DESHBHUSHAN FAKIR MAULANA MAZHARUL HAQUE

**Maulana Mazharul Haque (1866-1930)** born in a privileged family was sent to England to study law. When he finished his law degree he came back to practice law in India. His profession gave him the opportunity to understand the overwhelming problem facing the public. This drew him closer to Mahatma Gandhi and he joined the freedom struggle to make India an independent nation.

Mazharul Haque was a legal luminary, a statesman, an educationist, a journalist, a poet and a philosopher combined in one. A staunch nationalist and a firm believer in secular foundations of this country he believed that "whether we are Hindus or Mussalmans we are in the same boat. We must sail or sink together."

A pillar of nation building he advocated free primary education to all. For developing higher education and strengthening freedom movement he founded Sadaquat Ashram and Bihar Vidyapeeth. His magnanimity of donating his properties and wealth to the national cause earned him the title of 'Deshbhushan' and 'Fakir' from the contemporary national leaders. He vigorously supported the Elementary Education Bill (1911) in pre-independent India as he believed that, it was "so far-reaching in its effects that it will effect a profound change in the destiny of our motherland."

Maulana Mazharul Haque breathed his last after a brief illness on 2<sup>nd</sup> January, 1930. Mahatma Gandhi wrote in his message of condolence that "Mazharul Haque was a great patriot, a good Mussalman and a philosopher .....such a man would be missed at all times, he will be the more missed at this juncture in the history of the country."