

The West Bengal Madrasah Service Commission

COST AND TAXATION (PG) Class : XI - XII

Accountancy:

1. Introduction to Accounting.
2. Theory base of Accounting.
3. Recording of Transactions and Preparation of Trail Balance.
4. Rectification of Errors.
5. Depreciation ,Provisions and Reserves.
6. Bills of Exchange.
7. Financial Statement.
8. Financial Statement of Non Profit Seeking Conserves
9. Accounts of Incomplete Records.
10. Computer in Accounting.

Part-A

1. Introduction of Partnership.
2. Reconstruction of Partnership.
3. Accounting for Share Capital.
4. Accounting for Debentures.

Part-B

1. Analysis of Financial Statements.
2. Cash Flow Statement.

Part-C

1. Electronic Spread Sheet.
2. Use of Spread Sheet in Business.
3. Graphs and Charts for Business.
4. Database Management System.

Taxation :

1. A brief history of Income tax in India.
2. Basic concepts and Definitions.
3. Incomes donot from Prof of Total Income.
4. Residential status and tax incidence.
5. Agricultural Income.
6. Income from Salaries.
7. Perquisites.
8. Income from House Property.
9. Income from Capital gains.
10. Income from other sources.

Costing:

1. Introduction.
2. Classification of Cost.
3. Preparation of Cost Sheet.
4. Cost of Materials.
5. Cost of Control.
6. Cost of Materials.
7. Cost of Labour.
8. Methods of Remuneration.
9. Basic Concept of over head.