

## **Syllabus for English Communication**

The Course on English Communication Skills was developed through 2008-09 as a collaborative venture between the Open University, U.K. and the University of Delhi, India under the UKIERI project.

The team leader across all subjects and content development was Dr. Savita Datta, Director, School of Open Learning, University of Delhi.

### **Prescribed Texts**

All texts and activities used are yet to be hosted on the University of Delhi website

### **Learning Outcomes**

The four areas of skill which the course aims to teach are speaking, listening, reading and writing.

### **Speaking**

By the end of this course the student will be able in English to –

- introduce oneself, and introduce others, in a variety of contexts
- talk about oneself (e.g. the student's interests and opinions, background etc.)
- ask for and give information (e.g. directions, cost of an item etc.)
- choose the right mode of address when speaking to someone, and choose a register appropriate to them and the context

- give compliments and/or apologise, agree and disagree in a way that is appropriate to a discussion in an educational or a business setting
- speak in a group
- speak in a telephone conversation involving more than simple requests or demands (see also Listening below)

## **Listening**

By the end of this course the student will be able in English to –

- listen to and understand messages from friends, messages from work colleagues, instructions from announcements and recorded messages (e.g. at railway stations and airports)
- take driving directions and simultaneously track those directions on a map
- listen to and understand College lectures (see also Writing below)
- listen to and understand a telephone conversation involving more than simple requests or demands, follow instructions of the kind used in e-Business
- Listen to and understand the informal language used in television, stories, and poems

## **Reading**

By the end of this course the student will be able in English to –

- read and understand a range of texts from an educational context and more general context (i.e. essay questions, text books, user-manuals, maps, diagrams, and advertisements, bill-boards, newspapers, stories)
- become a more effective reader in an educational and more general context
- read and understand material where meaning depends on the play of words (e.g. jokes, cartoons, metaphors)

- have begun to learn the ability further to develop the student's reading skills for oneself so as to read more complex texts

## Writing

By the end of this course the student will be able in English to –

- write regularly in sentences involving two clauses
- demonstrate improved writing skills (e.g. a secure understanding of the function of sentences and paragraphs)
- understand and use the conventions governing different kinds of writing (i.e SMS, formal letter, email, diary entry or personal note)
- write and edit writing in a collaboratively produced text (e.g. a wiki or a document which has group authors)
- demonstrate the basic principles of academic writing (e.g. in an essay or report which requires discussion of a topic or idea etc.)



## **Syllabus for Accountancy**

**CERTIFICATE PROGRAMME: 6 MONTHS**

### **UNIT – I**

#### **1.1 Introduction to Accounting**

- 1.1.1 Accounting – Meaning,
- 1.1.2 Objectives of Accounting
- 1.1.3 Functions of Accounting
- 1.1.4 Limitations of Accounting
- 1.1.5 Users of accounting information
- 1.1.6 Branches of Accounting

#### **1.2 Fundamental Accounting concepts**

- 1.2.1 Qualitative characteristic of accounting information.
- 1.2.2 Generally accepted accounting principles : GAAP
- 1.2.3 Accounting Assumptions
- 1.2.4 Accounting Principles
- 1.2.5 Accounting Standards

#### **1.3 Accounting Equation**

- 1.3.1 Transaction analysis
- 1.3.2 Summary of analysis

## **1.4 Financial statements**

- 1.4.1 Income statement
- 1.4.2 Statement of changes in owner's equity
- 1.4.3 Balance sheet
- 1.4.4 Cash flow statement

## **UNIT – II - Accounting Process**

### **2.1 Accounts**

- 2.1.1 Classification of Accounts
- 2.1.2 Format of account
- 2.1.3 Rules of Debit & Credit

### **2.2 Steps in Recording Process**

- 2.2.1 Journal/Ledger
- 2.2.2 Journalizing and Posting into ledger
- 2.2.3 Balancing of Accounts

### **2.3 Subsidiary Books of Accounting**

- 2.3.1 Purchases books
- 2.3.2 Sales books
- 2.3.3 Purchases return book
- 2.3.4 Sales return book
- 2.3.5 Bills book
- 2.3.6 Cash book
- 2.3.7 General Journal

## **UNIT – III – Final Accounts**

### **3.1 Revenue and expenses recognition**

- 3.1.1 Revenue Recognition
- 3.1.2 Expense Recognition
- 3.1.3 Capital and Revenue expenditure
- 3.1.4 Capital and Revenue receipts

### **3.2 Trial Balance**

- 3.2.1 Trial balance-meaning
- 3.2.2 Objective of preparing trial balance
- 3.2.3 Adjustment entries
- 3.2.4 Preparation of adjusted trial balance

### **3.3 Preparation of Financial statement**

- 3.3.1 Income statement
- 3.3.2 Statement of charges in owner's equity
- 3.3.3 Balance sheet
- 3.3.4 Cash flow statement

### **Additional portion for (Diploma)**

#### **UNIT - IV**

### **4 Depreciation Accounting**

- 4.1 Meaning- causes of depreciation
- 4.2 Need for charging depreciation
- 4.3 Accounting treatments

#### **UNIT - V**

### **5 Inventory Valuation**

- 5.1 Meaning of inventory
- 5.2 Purpose of inventory valuation
- 5.3 System of inventory valuation

#### **UNIT - VI**

### **6 Errors and their rectification**

- 6.1 Classification of errors
- 6.2 Errors which affect the agreement of trial balance.
- 6.3 Errors not disclosed by trial balance.
- 6.4 Steps to locate errors
- 6.5 Rectification of errors before preparation of trial balance

## 6.6 Rectification of errors after preparation of trial balance

### **UNIT - VII**

#### **7 Financial Reporting**

- 7.1 Statutory requirement
- 7.2 Financial reports
- 7.3 Non financial information
- 7.4 Main financial statements

### **UNIT - VIII**

#### **8.1 Financial statements analysis**

- 8.1.1 Meaning of Financial Analysis
- 8.1.2 Objectives of Financial analysis
- 8.1.3 Type of Analysis
- 8.1.4 Importance of financial analysis
- 8.1.5 Limitation of financial analysis
- 8.1.6 Techniques for financial analysis

#### **8.2 Accounting Ratios**

- 8.2.1 Meaning of ratios
- 8.2.2 Use of accounting ratios
- 8.2.3 Limitation of accounting ratios

#### **8.3 Classification of ratios**

- 8.3.1 Liquidity ratios
- 8.3.2 Solvency ratios
- 8.3.3 Profitability ratios
- 8.3.4 Activity Ratios