

SEMESTER-VI

CORE-15 APPLIED COST ACCOUNTING

Instructional Hrs-90	Credit-4
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OBJECTIVES:

To acquaint the students with different methods and techniques of costing.

To enable the students to identify the methods and techniques applicable for different types of industries.

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing Meaning Procedure Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity.

(10hrs)

MODULE-2 Contract costing-Meaning-Objectives-Work certified and uncertified-determination of profit on incomplete contract-Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract.

(15hrs)

MODULE-3 Process Costing Process Accounts Process Losses Abnormal gain and its treatment Joint products and By-products Method of apportioning Joint costs.

(20hrs)

MODULE-4 Marginal Costing Meaning-Definition-Difference between marginal costing and absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit analysis Simple break even chart-Decision making Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.

(25hrs)

MODULE-5 Budget and budgetary control-Meaning and definition- Objectives-Relation with planning and control-Budget centre-Budget manual-Budget committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting-

(
20hrs

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SUGGESTED READINGS

- Jain. S.P and Narang.K.L:Advanced Cost Accounting*
Prasad.N.K:Advanced Cost Accounting
Khan.M.Y and Jain.P.K:Advanced Cost Accounting
Thulsian P.C:Practical Costing
 5. *Arora.M.N : Principles and Practice of Cost Accounting*
M.L Agarwal:Advanced Cost Accounting
Bendrey, Essentials Of ManagementAccounting.
Murthy R.V.V, Cost and Management Accounting.
Nirmal Gupta, Cost Accounting.

COMPLEMENTARY COURSE-2 PRINCIPLES OF BUSINESS DECISIONS

Instructional Hrs-90	Credit-4
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OBJECTIVES:

To familiarise the students with the economic principles and theories underlying various business decisions.

To equip the students to apply the economic theories in different business situations.

MODULE-1 Introduction Decisionmaking-Definition-Types ofdecisions-Steps-Principlesofbusinessdecisions-Scopeandimportance-Applicationof economic theories in decision making (10hrs)

MODULE-1 Demandanalysis Demand Meaninganddefinition-Determinants-Lawof demand-Reasons-Exceptions-Elasticity ofdemand Price Income advertisement- Cross UsesMeasurement-Demand forecasting Short term and Long term forecasting Methods of forecasting Forecasting the demand for new products.

(25hrs)

MODULE-3 Production Analysis Production function Cobb Douglas Production function Lawsofproduction LawofDiminishingReturns Lawofreturnstoscale Economiesanddiseconomiesofscale Isoquantcurve Isocostcurve optimumcombinationofinputs.-Lawofreturns and business decisions.

(15hrs)

MODULE-4 Cost analysis and pricing theory Objectives Role of cost in pricing economic and accounting cost-long run and short run- Cost output relations- Market conditions-Theories of price determination under perfect competition-price, output determination under perfect competition- Monopoly-Monopolistic competition-Oligopoly-Price discrimination- Kinked demand curve-Price leadership-Pricing under collusion.

(
25h
rs)

MODULE-5 Business Cycles Introduction Phases of a business cycle Causes and indicators Theories of business cycles Control of business cycles-use of business cycle in business decisions.

(15hrs)

SUGGESTED READINGS

1. Maheswari.K.L and Varshney : *Managerial Economics*
Samuel, Mote and Paul: *Managerial Economics*
Pylee.M.V and Sankaranarayan.K.C: *Managerial Economics*
Dwivedi.N.D: *Managerial Economics*
5. Reddy P.N and Appanniah.H.R : *Principles of Business Economics*
Mulhearn, *Economics for Business.*

CORE-16 PRACTICAL AUDITING

Instructional Hrs-90	Credit-3
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OBJECTIVES:

To familiarize the students with the principles and procedure of auditing.
To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

MODULE-I Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking-Qualifications of an auditor- Liabilities of an auditor in case of negligence-Misfeasance-Criminal liability-Liability towards third parties.

(15 hrs)

MODULE-2 Internal control-Internal check and internal audit- Audit Procedure.

Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities Methods Duties of an auditor.

(25hrs)

MODULE-3 Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit Audit Report Contents and types.

(20hrs)

MODULE-4 Investigation- Distinction between audit and investigation Types of investigative audit where fraud is suspected- On acquisition of a running business.

(15hrs)

MODULE-5 Recent trends in Auditing- Nature and significance of Cost audit- Objectives- Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit- Objectives- Auditing in EDP (Electronic Data Processing) environment-Audit Assurance

Standards-Meaning and scope.

(15hrs)

SUGGESTED READINGS

- Sharma .T.R: Auditing*
2. *Tandon.B.N : Practical Auditing*
Saxena and Saravanel: Practical Auditing
Ravinder Kumar and Virender Sharma: Practical Auditing
Jagadeesh Prakash: Principles and Practices
Raman.B.S: Auditing
Dinkar Pagare: Auditing.

CORE-17 ACCOUNTING FOR MANAGERIAL DECISIONS

Instructional Hrs-90	Credit-4
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OBJECTIVE-

To equip the students to interpret financial statements.

To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis.

(15hrs)

MODULE-2 Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios.

(25hrs)

MODULE-3 Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital.

(20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (As per AS-3)

(15hrs)

MODULE-5 Responsibility accounting-Meaning and definition-Fundamental aspects-features-Advantages-Disadvantages-Steps involved-Responsibility centre and its types. (Theory only)

(15hrs)

SUGGESTED READINGS

- Man mohan, Goyal.S.N:Principles of Management Accounting.*
Shashi.K.Gupta and Sharma.R.K :Management Accounting
3. *Gupta.S.P and Sharma.R.K :Management Accounting*

4. *Kulshustia and Ramanathan :Management Accounting*
 5. *Maheswari.S.N : Management Accounting and Financial Control.*
- Pandey .I.M: Principles of Management Accounting*
Khan.M.Y & Jain.P.K:Management Accounting
Revi.M.Kishore:Management Accounting
Jhamb H.V, Fundamentals of Management Accounting.
S. Jayapandian, Accounting for Managers.

OPTION-1

FINANCE AND TAXATION

CORE (OPTIONAL)-1 FINANCIAL MANAGEMENT

Instructional Hrs-90	Credit-3
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OBJECTIVES-

To build a thorough understanding of the central ideas and theories of modern finance
To relate theory to practice so that students learn the practical applications of Financial Management concepts.

MODULE-1 Introduction_Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only)

15hours)

MODULE-2 Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital-Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.-Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)

(20 hours)

MODULE-3 Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation-Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems))

(20 hours)

MODULE-4 Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements.

(20hrs)

MODULE-5 Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio-Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model-Determinants of dividend policy-Bonus shares, Stock splits.

(15hrs)

SUGGESTED READINGS

Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
Prasanna Chandra, Financial Management Theory and Practice
Pandey I.M., Financial Management
Maheshwari S.N., Financial Management Principles and Practice
Shashi K Gupta and Sharma R.K., Financial Management
Knott, Financial Management.
Preeti Singh, Financial Management.

CORE (OPTIONAL)-2 VALUE ADDED TAX-CONCEPTS AND PRACTICES

Instructional Hrs-90	Credit-3
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OBJECTIVE- *The objective of the course is to provide an understanding of the concept of Value Added Tax Scheme and provide an insight into the aspects and procedures in connection with Kerala Value Added Tax Act and Rules, which are useful to the emerging entrepreneurs. The course also aims to enable the students to practice as tax consultants after graduation.*

MODULE-1 Value Added Tax Introduction-Meaning and Concepts-Evolution-Features of VAT-Objectives-How does VAT work? KVATA Act 2003 History Objectives Definition of Assessee -Assessing Authority Books of Accounts Business Capital Goods-Casual Trader Dealer Goods Input Tax Output Tax Manufacture Non Resident Dealer Person Place of Business Reverse Tax Sale Sale Price Taxable Turnover Total Turnover Turnover Works Contract Zero Rate Sale Authorities under KVATA Act Commissioner Powers Appellate Tribunal Constitution Functions Chairman Settlement Commission Constitution Functions Chairman

(18

Hrs)

MODULE-2 Incidence and Levy of Tax - Liability to collect and remit VAT- Liability to pay tax - Rates as per schedules Presumptive tax Trade discount Payment of tax at compounded rate Input tax credit Cases where input tax credit is not allowed (a brief study only) Special rebate Refund of input tax in case of export/ interstate sale Reimbursement of tax under sec 14 Determination of taxable turnover Net Tax payable

(12

Hrs)

MODULE-3 Provisions under KVAT Act 2003 & KVAT Rules 2005 regarding:

a) Registration of dealers Who are liable to get registered Application

and procedure Certificate of registration Security to be furnished
Suspension and Cancellation Issue of Permit

b) Filing of returns various types of returns e-filing documents to be submitted
Returns to be filed by Casual trader, head office of a branch, records by owners of vehicles and vessels

c) Assessment Self assessment assessment in case of non-filing of return or defective return
Visit to dealers premises & audit of accounts and records Audit assessment Best Judgment Assessment Assessment of escaped turnover Protective assessment - Assessment of legal representatives.

d) Payment and recovery of tax Recovery of penalty Modes of recovery

e) Maintenance of accounts by dealers Credit notes and debit notes
Audit of accounts and certification of return Power to order production of accounts
Power of entry, inspection Search and seizure of documents
Purchase of goods to prevent undervaluation establishment of check posts and documents to be carried
Inspection of goods in transit and transit pass

(40 Hrs)

MODULE-4 Appeals and Revisions - Appellate mechanism and procedures Appeals to Deputy Commissioner
Revision by Deputy Commissioner suo motu - Revision by Deputy Commissioner on application
Revision by Deputy Commissioner suo motu - Revision by Commissioner on application Appeal to Appellate Tribunal
Filing of application for settlement of cases Appeal to High court

(12 Hrs)

MODULE-5 Offences under KVAT Act/Rules Offences- Imposition of penalty by authorities
Penalty for default in Payment of tax- penalty for transport of goods without records-
penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return,
penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses & Cause
production of documents Person entitled to appear before authority, rounding off of turnover, tax
service of notice refund power to withhold refund time limit for disposal of appeal or revision
KGST Act 1963 to have limited application

(8 Hrs)

Practical Work/Assignment

Collection and filling up of various forms under KVAT Act/Rules

Preparation of Returns

SUGGESTED READINGS

Bare Acts

Jose Pottakaran B.Com. F.C.A. The Kerala Value Added Tax Act 2003,

Law Books Centre, Banerjee Road, Ernakulam
 Balram Sangal All India VAT Manual Commercial Law Publishers Pvt.
 Ltd. Rajendra Market, Delhi

\CORE (OPTIONAL)-3 INCOME TAX LAW AND PRACTICE

Instructional Hrs-90	Credit-3
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OBJECTIVE- To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

MODULE-I Introduction Brief History of Income tax in India - Basic Concept Finance Act - Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Person Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income (Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue

(15 Hrs)

MODULE-2 Residential Status - Incidence of tax Income Exempt from tax Head of Income

(15 Hrs)

MODULE-3 Income from salary Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary (excluding Fringe Benefit Tax)

MODULE-4 Income from House Property Basis of Charge Deemed ownership Income from House property exempt from tax Annual value determination in various cases Deductions permissible Unrealised rent and recovery of unrealized rent and arrears of rent Computation of Income from House Property

(15 Hrs)

MODULE-5 Profit and Gains of Business or Profession Chargeability Deductions
 expressly allowed (abrief study expected) General Deductions Basic
 concepts relating to calculation of permissible depreciation and related concepts
 Expenses/Payments not deductible under certain circumstances Expenses allowed on
 actual payment basis only deemed profits U/S 41 Computation of Profits and Gains
 of business or profession

(20 Hrs)

Practical Work

Determination of taxable salary of various categories of assessee

Collect details regarding latest rates of taxes and amendments in the latest

Finance Act

SUGGESTED READINGS

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication*
2. *Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications*
3. *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
4. *Direct Taxes Sri T N Manoharan- Snow White Publications*

CORE (OPTIONAL)-3 INCOME TAX ASSESSMENT AND PROCEDURE

Instructional Hrs-90	Credit-3
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OBJECTIVE- *To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure.*

MODULE-1 Capital gains Basis of charge Capital Assets Kinds Computation of Short term and Long term capital gains Computation of capital gain in following special cases a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus share e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme Computation of Income from Capital Gain

(20 Hrs)

MODULE-2 Income from other source

General chargeability Specific Chargeability

Source Kindsofsecurities&grossingupofinterest Bondwashingtransaction
 ComputationDeductionsallowed Deductionnotpermitted Computation
 of income under the head Income from Other
 15
 Hrs)

MODULE-3 Aggregationanddeduction ClubbingofincomeofotherpersonsVarious
 cases Aggregationofdeemedincomes- Setoffandcarry forwardoflosses-
 Orderofsetoff Computationofgrosstotalincome Deductionsunder
 ChapterVIA Deductionforpaymentsorcontributionapplicableto
 individualscoveredbySec80CtoSec80GGCDeduction underSec 80U
 (Deductionsforincomesexcluded)TotalincomeComputationoftotal
 income (25

Hrs) MODULE-4 VariousIncome Tax authoritiesPowers and
 Functions (5 Hrs)

MODULE-5 Assessment- Assessment procedureVarious types of Return of Income
 Return through TRP PANTypes of AssessmentTax deducted at source- (Brief study only
 Problems excluded) TCS TAN- A brief study on areas (a) Advance payment of tax(b)
 Refund (c) Recovery of tax (d) Tax Clearance Certificate Assessment of individuals and
 computation of Tax (25 Hrs)

*Practical Work: Computation of tax payable by various categories
 assessment Preparation of return*

SUGGESTED READINGS

1. *Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann
 Publication
 Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya
 Bhawan
 Publications*
- *Direct Taxes- V P Gaur and D B Narang Kalyani Publishers*
- *Direct Taxes Sri T N Manoharan- Snow White Publications*

OPTION-2 :COMPUTER APPLICATION

CORE (OPTIONAL)-1 INFORMATION TECHNOLOGY FOR BUSINESS

(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES:

*The objective of this course is to make students:1. Aware of the role of information technology
 in business.*

Capable of developing web pages for business and Acquaint with internet as a knowledge management tool

MODULE-1 Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology

Act; Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing (Hrs Theory-8, Practical-4)

MODULE-2 Operating Systems: Concept of operating system WINDOWS, UNIX & LINUX-versions; Windows XP: Managing files & folders Windows

Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows-Protecting computer. (Hrs-Theory- 8, Practical-16)

MODULE-3 Network & Communications: Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks- Benefits of networks- types of networks: WANs, MANs, LANs, WLANs Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls. (Hrs-Theory -8, Practical-4)

MODULE-4 HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Webpages Structure of a Web Page- Designing webpages- HTML Tags Text Formats- working with text presenting and arranging text Paragraphs- Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management. (Hrs-Theory-12, Practical 18)

MODULE-5 Internet: Exploring Cyber world Internet networking concepts, Devices, Internet Basics History & Architecture- ISP TCP/IP Basics- Domain Name System (DNS)- Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines- searching, downloading and saving webpages Web browsers Internet Explorer- Mozilla FireFox- controlling browser options- Bookmarks Favourites RSS Internet Terminology- Blogging Podcast. Email- POP3 IMAP- Video Conferencing- Internet as a knowledge management tool. (Hrs-Theory-4 Practical-8)

Practical Training:

Designing a web page for your department 2. Designing a web page for a Retail marketing firm. 3. File Management in Windows (Operations with files & folders)

SUGGESTED READINGS

• Using Information Technology (6th Edition): Williams & Sawyer Tata McGraw Hill Company

Operating System Concepts (Windows XP update): Avi Silberschatz, Peter Galvin & Greg Gagne Willey

Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.

Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company

HTML Black Book: Stephen Holzner Dreamtech Press

- *Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.*
 - *Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.*
 - *The Complete Reference on Internet: Margaret Lavine Young Tata McGraw Hill Edition.*
- How to do everything with HTML & XHTML A beginners Guide: James Pence Dreamtech Press*

CORE (OPTIONAL)-2 INFORMATION TECHNOLOGY FOR OFFICE
(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to make the students capable of managing the office activities with the help of information technology.*

MODULE-1 Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break & Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor.

(Hrs-Theory-6,

Practical-12)

MODULE-2 Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process-Pagemaker tools and Pallettes - Working with objects -type Styling options - Working with text - formatting options: Leading, Margins and indents - Scaling text-Paragraph formatting options - Working with Grids - Creating frames Layers.

(Hrs-Theory-6,

Practical-12)

MODULE-3 Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.

(Hrs-Theory-9,

Practical-12)

MODULE-4 Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a web page, Saving a chart. Use of Pivot tables- Designing of Templates in Excel.

(Hrs-Theory-9,

Practical-12).

MODULE-5 Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation
Screen layout creating presentation inserting slides adding sounds &
videos-formatting slides -slide layout views in presentation - colour scheme
background action buttons slide transition Custom animation Creating
Master slides Managing slide shows - using pen Setting slide intervals

(Hrs-Theory-4,
Practical-8).

Practical Training:

Create a small poster using pagemaker

Create a Brochure using pagemaker

Prepare Pay rolls in Excel

- *Cell Formatting Conditional*

Analysis and presentation of data using charts

Using Functions

Using of Mail merging feature of word.

SUGGESTED READINGS

- *Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications*
Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. KenCook &
Timothy Dyck Prentice Hall India Pvt. Ltd.
- *Mastering PageMaker: Atman Rebecca & Atman Rich BPB Publications*

CORE (OPTIONAL) – 3 COMPUTERISED ACCOUNTING (60% Theory and 40% Practical)

Instructional Hours – 90	Credit - 3
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Objective:

To equip the students to meet the demands of the industry by mastering them with industry sought after computerised accounting packages.

To expose the students to computer applications in the field of accounting.

To develop practical skills in the application of Tally accounting package.

MODULE – 1 Introduction to computerised accounting: Computerised accounting Vs. Manual accounting- merits of computerised accounting – Tally 9 - Features of Tally – Screen components- Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration.

(Theory2hrs.Practical2hrs) **MODULE - 2 Accounts and Vouchers** – account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers – post-dated vouchers – reverse journal – bank reconciliation statement - creating budget - generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow - fund flow – list of accounts – exception reports.

(Theory 8 hrs.
Practical12 hrs.)

MODULE - 3 Accounts with inventory – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns – cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault – Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory.

(Theory 8 hrs.Practichrs.)

MODULE - 4 Accounting with Tax – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT – VAT terminologies – computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST.

(Theory 5 Practical1hrs.)

MODULE - 5 Payroll: Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure –gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management.

(Theory8hrs. Practical 15 hrs.)

Practical Training:

Prepare final accounts of a Company in Tally with Inventory

SUGGESTED READINGS

Tally for Every one - Roopa, Atc Publishing Chennai.

- Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications
Tally Manual Tally Academy

CORE (OPTIONAL)-3 DATABASE MANAGEMENT SYSTEM FOR BUSINESS
(60% Theory and 40% Practical)

Instructional Hrs-90	Credit-3
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OBJECTIVES- *The objective of this course is to familiarize students with database concepts and equip them to handle database management system for business firms.*

MODULE-1 Database Concepts: Database File structure Database terminology Data entities attributes & Keys DBMS Advantages of Database systems Data Independence Components of DBMS

(Hrs- Theory-12)

MODULE-2 RDMS & Relationships in Database: Data Models Relational Data Model
RDBMS Relationships - Types of Relationships one to many one to
many many to many defining relationships referential integrity. Public &
Primary key.

(Hrs-

Theory-8 Practical-4)

MODULE-3 Basic Elements of Ms- Access 2007: Introduction Objects in Ms- Access -
[Create, open, and close a database](#) -- Creating a data table different ways of creating tables - [editing relationships](#). [Creating a query - saving queries summary queries cross tab queries](#)
[Action queries](#) [Forms - The form's wizard - Editing the data in a form - The Form design view - The Form design bar - The Toolbox - Working with controls](#) [The Report's wizard - The Report design view - The Report design bar - The Toolbox - The Preview window - Grouping and Sorting - Printing a Report](#)

Instructional Hrs-90	Credit-3
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