

# **Course - Computerized Financial Accounting Skills**

## **Second Semester**

**Course Objective:** The main object of this course is to provide basic knowledge of computerized financial accounting skills.

**Course Outcome:** The student will apply the computer accounting skills for their accounting career.

### **Scheme of Examination:**

#### **Continuous Assessment (MM: 100)**

The continuous assessment shall be done by the concerned faculty based on mid-term test (40 marks); demonstration / presentation (40 marks) and attendance / punctuality / personality traits (20 marks)

#### **End term Assessment (MM: 100)**

The End Term Assessment of educational component shall be carried out by the University in the form of written examination whose duration shall be 3 hours as per following examination paper pattern:

Section – A: Ten questions of 2 mark each. Student shall be required to attempt all. Section – B: Eight questions of 10 marks each out of which student shall be required to attempt any Four.

Section – C: Four questions of 20 marks each out of which student shall be required to attempt any two.

## **Paper 1: Financial Management**

*Learning Objective: To explain the importance of financial management in modern IT world. So that the students may be able to understand and apply their accounting skills into present financial risk environment.*

- 1. Time value of Money:** Simple Interest, Compound interest, Effective Rate of Interest, Present Value, Calculation of EMI.
- 2. Sources of Finance:** Internal and External Sources, Financial Statement Analysis- Ratio Analysis.
- 3. Cost of Capital:** Meaning, features, advantages, disadvantages, methods, sources and measurement of costs of capital.
- 4. Capital Investment Decision:** Elementary Knowledge of Capital Investment Decisions.
- 5. Working Capital Management:** Introduction, features, types, methods

*Learning Outcome: The student will be able to apply financial management tools in their business and profession for managing finance.*

### **Suggested Books:**

- Khan M.Y- Indian Financial Management, Tata Mc Graw Hill, India
- Maheshwari S.N –Financial Management, Sultan Chand and Sons, New Delhi
- Khan and Jain., “Financial Management text and problems”, New Delhi
- Pandey, I.M., “Financial Management”, Vikas Publications, New Delhi
- Dave and Tailor, Financial Management, Ajmera Book Company, Jaipur

## **Paper 2: E – Commerce**

**Learning Objectives:** To explain the conceptual knowledge of e-commerce.

- 1. Introduction to E-commerce,** Evolution of E-commerce.
- 2. Network Infrastructure:** Hardware, Server Operating System, Software, Network Website.
- 3. Electronic Payment Systems:** Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems.
- 4. E-Marketing:** The scope of E-Marketing, Internet Marketing Techniques.

**Learning Outcome:** The students will be able to use e-commerce activities in the business and their personal life.

### **Suggested Books:**

1. “E-Commerce”, David Whiteley, Tata McGraw Hill.
2. “E-Commerce new vistas for business” T.N. Chhabra, R.K.Suri, Dhanpat Rai & Co.
3. E-Commerce: C. V.S Murthy (Himalaya Publishing House)
4. E-Business R (Evolution)-Daniel Amor (Pearson Edude)

## **Paper 3: Excel for Finance-II**

*Learning Objectives: To explain the higher version of MS excel for higher financial calculation.*

1. **Workbook:** Manage workbooks, workbook review,
2. **Tools:** Apply advanced conditional formatting and filtering
3. **Modification:** Create and modify custom workbook elements
4. **Functions:** Apply functions in formulas
5. **Advance Functions:** Apply advanced date and time functions
6. **Troubleshoot** formulas

*Learning Outcome: The student will be able to apply MS excel in advanced business problems.*

### **Suggested Books:**

1. Courter, "Mastering Office 2000", BPB Publications.
2. Bill Bruck, "MS-Office 2000", TMH.
3. Robbins, "Mastering DOS", BPB Publications
4. Content Development Group, "Working with MS Office 2000", TMH
5. Mansfield & Olsen, "Mastering Word 2000", BPB Publications

## **Paper 4: CYBER Crime and CYBER Security**

**Learning Objectives:** To explain the basic concepts of Cyber crime and cyber security for online activities.

1. **Risks of Insecure Systems:** An Overview of Risks Associated with Internet Transactions, Internet Associated Risks.
2. **Management of Risk:** Introduction to Risk Management, Disaster Recovery Plans.
3. **Risks and Electronic Payment Systems –CYBER Crime.**
4. **Legal and Regulatory Environment for CYBER Crime.**

**Learning Outcome:** The student will understand cyber crime and security tools for his routine life and will protect the business from such type of activities.

### **Suggested Books:**

1. William Stallings, "Network Security Essentials: Applications and Standards", Prentice Hall of India.
2. V.K. Pachghare, "Cryptography and Information Security", 4<sup>th</sup> edition, PHI Learning Limited, 2008.
3. Sunit Belapur and Nina Godbole, "Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives", Wiley India Pvt Ltd, 2011.