

B. Voc. in Computerized Financial Accounting Skills

Third Semester

Objectives: To impart basic knowledge of accounting and taxations in computerized environment.

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: Corporate Accounting

Learning Objective - To develop a conceptual understanding of corporate accounting system and their application in accounting.

1. Issue of shares including forfeiture of shares, Reissue of forfeited shares, Issue of Bonus Shares and Right Shares.
2. Preference Shares and its Redemption.
3. Debentures and its Redemption.
4. Underwriting of Shares and Debentures.
5. Final Accounts and Disposal of Profits.

Learning Outcome: The student will be able to understand the process of Corporate Accounting and able to prepare financial statements of the organization.

Essentials Readings:

1. Financial Accounting-R.L Gupta, V.K Gupta(Sultan Chand& Sons)
2. Modern Accountancy-A Mukharjee, M Hanif. (Tata Mc- Graw-Hill)
3. Fundamentals of Financial Accounting- Dr Ashok Sehgal, Dr Deepak Sehgal (TaxMann's)
4. Financial Accounting- Jain, Khandelwal Pareek(Ajmera Book Company)
5. Financial Accounting, R K Tailor, Ajmera Book company, Jaipur

Paper 2: Advance Financial Management

***Learning Objective:** To explain the advance knowledge of financial management techniques, so that the students will be able to understand the advance level of financial management.*

1. Financial Analysis- Ratio Analysis
2. Fund Flow and Cash Flow Analysis
3. Working Capital Management – Financing of Working Capital
4. Debtors, Cash and Inventory Management
5. Capital Structure Theories

***Learning Outcome:** The student will be able to apply advance 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 3: Power Point Presentation and Reporting

***Learning Objective:** To develop the presentation and reporting skills of the student with the help of MS Power Point Presentation.*

1. Creating Basic Presentation,
2. Presentation views- normal, Slide Shorter and Slide Show
3. Clip art and Smart Art
4. Printing of Presentation – Page Setup, Print Preview
5. Reporting- Inserting Chart and Tables.

***Learning Outcome:** The student will able to present reports in a standard manner using Power Point Presentation Technique.*

Suggested Books:

1. Power Point Advanced Presentation Techniques, John Wiley & Sons
2. Microsoft PowerPoint 2016 Step By Step, PHI Learning Pvt Ltd
3. On line Learning Resources

Paper 4: MS Access and Data Base Management System

Learning Objective- To develop knowledge about data base management system with the help of MS Access.

1. Data Base Concepts. Design a Data Base
2. Query a Data Base using different Methods
3. Sort, Analyze and Retrieve data
4. Export and Import of data
5. Manage and access of Data Base

Learning Outcome: The student will able to use the MS Access and develop the knowledge of Data Base Management System.

Suggested Books:

1. Microsoft Office Access 2007: The Complete Reference ,McGraw Hill India
2. Data Analysis with Microsoft Access 2010, Delmar Cengage Learning
3. On line learning resources.
