

Rajasthan ILD Skill University
Financial and Commercial Skills
Syllabus

Course - Computerized Financial Accounting Skills

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.

Semester I

Paper 1: Fundamentals of Computers

Learning Objective: To provide students in-depth understanding of why computers are essential components in business, education and society.

1. **Introduction of Computer:** Computer generations, Meaning of computer, advantages, disadvantages, types, uses and applications in present world.
2. **Hardware & Software:** Meaning of software and hardware's, features, advantages and disadvantages, types of software's and hardware's, applications of software's and hardware's, risk associated with software's and hardware's.
3. **Basics of MS Word-** File Management, Mail Merge, Storage Devices and Printing.
4. **Basics of MS Office-** Applications of MS Excel, MS Access, MS Power Point.
5. **Intranet and Internet:** Meaning of Intranet and Internet, features, advantages and disadvantages, process of Intranet and internet.

Learning Outcome: The student will be able to apply technical knowledge and specific technical skills, including the usage of computers to prepare financial statements.

Suggested Books:

1. P. K. Sinha & Priti Sinha , “Computer Fundamentals”, BPB Publications.
2. V. Raja Raman, “Introduction to Computers”, PHI
3. Alex Leon & Mathews Leon, “Introduction to Computers”, Vikas Publishing House.
4. Vikas Gupta, “Comdex Computer Kit”, Wiley Dreamtech, Delhi.

Paper 2: Financial Accounting

Learning Objective- To develop a conceptual understanding of financial accounting system and their application in business with the use of computer skill.

1. **Introduction of Accounting:** Meaning and Scope of Accounting, Accounting Concepts, Principles and Conventions, Accounting Terminology.
2. **Books of Accounts:** Basic Accounting Rules, Type of Accounts, Accounting Entries. Preparation of Trial Balance, Bank Reconciliation Statement.
3. **Final Accounts of Profit making Entities:** Trading Account, Profit and Loss Account and Balance Sheet, Adjustment Entries.
4. **Final Accounts of Non-profit making Entities:** Preparation of Receipt and Payment Account, Income and Expenditure Account.

Learning Outcome: The student may able to understand the process of accounting and able to prepare financial statements of business with the help of computer skill.

Suggested Books:

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
6. Financial accounting Sharma, Shah, Mangal, RBD Publications

Paper 3: Accounting Software- Tally

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

1. **Introduction of Tally:** Company Management, Shortcut Keys. Masters – Ledgers, Groups; Display, Alteration and Deletion Payment Vouchers, Day Book in Tally, Receipt Vouchers, Payment Vouchers ,Contra and Journal Vouchers,
2. **Accounting Entries in Tally.** Trial Balance, Profit and Loss Account and Balance Sheet.
3. **Special Cases in Tally:** Payroll Accounting in Tally, Inventory Management through Tally.
4. **Basic Tools:** Printing, Backup and Restore.
5. **Business Taxation:** Elementary knowledge of Business Taxation in Tally.

Learning Outcome: The student will be able to use the accounting software tally in any business organisation for maintaining their accounting process.

Suggested Books:

1. Tally.ERP 9 (Power of simplicity) By Sharddha Singh and Navneet Mahra. V & S Publishers
2. Tally.ERP 9 with GST B Publications Pvt Ltd
3. Comdex Tally 9 by Namrata Agarwal

Paper 4: Excel for Finance-I

Learning Objective: To make students familiar with general purpose office automation tools.

1. **Financial Worksheet:** Layouts of input cells and formulas, Tracing formula precedents, dependents, and errors, what - if Analysis.
2. **Financial Functions in Excel:** Considerations such as - PMT, FV, IRR, NPV Function with cash flows, Interest and Annuity Calculations.
3. **Reviewing financial statements:** Setting up common size statements, Balance Sheet & Income Statement. Defining key ratios to compare and updating changes.
4. **Working with data:** Importing and exporting data.
5. **Create a Table and Charts:** Using the Table with filters for analysis; using Charts for presentation.

Learning Outcome: The students will be able to use MS excel in their daily routine and business life.

Suggested Books:

1. Robbins, "Mastering DOS", BPB Publications
2. Content Development Group, "Working with MS Office 2000", TMH
3. Mansfield & Olsen, "Mastering Word 2000", BPB Publications
4. Martin, Hansen, Klingher & Beth, "Mastering Excel 2000", BPB Publications
5. Murray, "Mastering Power Point 2000", BPB Publications

Semester II

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", 4th 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.