

Rajasthan ILD Skill University
Financial and Commercial Skills
Syllabus of Semester-IV
Course – Computerized Financial Accounting Skills

Objectives: To impart basic knowledge of accounting 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.

Semester Credit Table

Semester IV

SR NO	PARTICULARS	CREDITS			EoSE DURATIONS (HRS)		
		THEORY	PRACTICAL	SELF/ PROJECT/ INDUSTRY	THEORY	PRACTICAL	SELF/ PROJECT/ INDUSTRY
1	Paper 1: Cost and Management Accounting	4	-	-	3	-	-
2	Paper 2: Advanced Corporate Accounting	4	-	-	3	-	-
3	Paper 3: Commercial Law I	3		-	3		-
4	Paper 4: Advanced Tally Accounting	3	4	-	3	2	-
	TOTAL	14	4				

Semester IV

Paper 1: Cost and Management Accounting

Learning Objective- *To develop a conceptual understanding of Cost and Management Accounting system and their application in business decision making.*

1. Elements of Cost- Material and Labour
2. Direct and Indirect Expenses
3. Contract Costing.
4. Service Cost Accounting.
5. Marginal Costing and CVP Analysis.

Learning Outcome: *The student will be able to understand the process of cost and management accounting and able to prepare cost estimates for the business organization.*

Note: The theory question papers are set in ENGLISH language only. The examinee may answer in English or Hindi language as per their medium of examination.

Essentials Readings:

1. Tulsian: Cost Accounting, Tata Mcgraw Hill
2. Ravi M. Kishore: Cost Accounting and Financial Management, Taxman Publications Pvt. Ltd., New Delhi.
3. Jain, Khandelwal, Pareek, Cost Accounting, Ajmera Book Company
4. Agarwal, Jain, Modi, Sharma, Shah, Mangal : Cost Accounting, Ramesh Book Depot, Jaipur.

Paper 2: Advance Corporate Accounting

***Learning Objective:** To explain the advance knowledge of corporate accounting, so that the students will able to understand the advance level of accounting.*

1. Final Accounts of Companies
2. Reconstruction
3. Amalgamation
4. Liquidation
5. Valuation of Goodwill and Shares

***Learning Outcome:** The student will able to apply advance knowledge of Corporate Accounting in their business and profession for strategic decisions.*

Note: The theory question papers are set in ENGLISH language only. The examinee may answer in English or Hindi language as per their medium of examination.

Suggested Books:

1. Tulsian: Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal : Advance Accounts- Sultan Chand & Sons, New Delhi.
3. Agarwal, Jain, Modi, Sharma, Shah, Mangal: Corporate Accounting, RBD, Jaipur.
4. Jain, Khandelwal, Pareek: Higher Accounting, Ramesh Book Depot, Jaipur.

Paper 3: Commercial Law I

Learning Objective: *To acquire knowledge about various laws useful in the practical life*

1. Negotiable Instrumental Act
2. Partnership Act including Limited Liability Partnership Firm

Learning Outcome: *The student will be able to understand the rules and regulations related to the law useable in the business.*

Note: The theory question papers are set in **ENGLISH** language only. The examinee may answer in **English or Hindi** language as per their medium of examination.

Suggested Books:

1. Commercial Laws, RBD Publication, Jaipur
2. Business Laws, M C Kuchal, Vikas Publishing House
3. Mercantile Law, N D Kapoor, Sultan chand & Sons
4. Mercantile & Commercial Law, Rohini Agarwal, Taxmann

Paper 4: Advanced Tally Accounting

Learning Objective- To develop the knowledge of computer technology under international business environment.

1. Stock Management in Tally
2. Payroll Accounting in Tally
3. Voucher Classification
4. Price List Management
5. TDS Management

Learning Outcome: The student will able to use the advanced features of Tally accounting software in business.

Note: The theory question papers are set in ENGLISH language only. The examinee may answer in English or Hindi language as per their medium of examination.

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
