SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Theory	Credits: 4	4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course, the student will able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I: Introduction:- Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II: **Final Accounts: -** Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-III: Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-IV: Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V: Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Activities:

- Assignment on Sudsier Books.
- Group Activates on Problem solving in Depreciation Methods.

- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus
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Reference Books:

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co
6. V.K. Goyal, Financial Accounting Excel Books
7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI,Vikas Publishers.
10. Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

SEMESTER-II

COURSE 3: FINANCIAL ACCOUNTING

Practical Credits: 1 2 hrs/week

Lab Exercise:

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange - Preparation of Accounts Using Accounting Software / Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

SEMESTER-II

COURSE 4: OFFICE AUTOMATION TOOLS

Theory Credits: 3 3 hrs/week

Course Objectives:

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

Learning Outcomes:

The students will be able:

Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

Unit 1: Introduction to MS Office & MS Word: MS-Word: Features of MS-Word, MS-Word Window components, working with formatted text, Shortcut keys, Formatting documents: Selecting text, Copying &moving data, Formatting characters, changing cases, Paragraph formatting ,Indents, Drop Caps ,Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to(F5) command, proofing text (Spell-check, Auto correct),

Case Study:

1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.
2. Create a document to share your experience of your recent vacation with family.

Unit 2: MS Word Advanced features: Difference between Wizard and Template - Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro - ,Inserting pictures: From Computer, Online Pictures – Insert 3d Models - Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables Mail merging, Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

Case Study:

1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.
2. Create a document to create Time Table of you class using tables.

Unit 3: Introduction to MS Excel & Its features: MS-Excel: Excel Features, Spreadsheets, workbooks, creating, saving & editinga workbook, Renaming sheet, cell entries (numbers, labels, and formulas), spell check ,find and replace, Adding and deleting rows and columns Filling series, fill with drag, data sort, Formatting worksheet, Functions and its parts, Some useful Functions in Excel (SUM,AVERAGE,COUNT, MAX,MIN, IF),

Case Study:

1. Create a worksheet with you class marks displaying total, average, top marks in the class and least marks in the class.

Unit 4: Ms-Excel Advanced Features: Cell referencing (Relative, Absolute, Mixed), What-if analysis, Introduction to charts: types of charts, creation of charts, printing a chart, printing worksheet – Sort – Filters – View Menu

Case Study:

1. Prepare a chart with height and weights of you class mates in atleast 3 types of charts.
2. Demonstrate the use of Filter with the attendance data of your class.

Unit 5: Ms-PowerPoint and its Applications: MS-Power Point: Features of Power Point, Uses, components of slide, templates and wizards, using template, choosing an auto layout ,using outlines, adding sub headings, editing text, formatting text, using master slide, adding slides, changing color scheme, changing background and shading, adding header and footer, adding cliparts and auto shapes. Various presentation, Working in slide sorter view(deleting, duplicating, rearranging slides),adding transition and animations to slide show, inserting music or sound on a slide, viewing slide show ,Printing slides.

Case Study:

1. Prepare a presentation with your achievements and experiences in College.

Text Books:

1. Computer Fundamentals–Pradeep.K.Sinha:BPBPublications.
2. Fundamentals of Computers -ReemaThareja, Oxford University Press India

Reference Books:

1. Fundamentals of Computer – V . Rajaraman, Printice Hell of India.
2. Introduction to Computers–Peter Norton McGraw-Hill.

SEMESTER – II

Course 1: FINANCIAL SERVICES

Theory Credits: 4 4 hrs/ week

Learning Objectives:
The course provides a complete package of finance and financial service es related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.

Learning Outcomes:
At the end of the course, the student will be able to understand the world of financial services and to facilitate the understanding of the various Financial Services. The course covers Merchant banking services, credit rating, leasing and Hire purchases. The students able to understand other financial services like factoring and forfaiting procedural aspects.

Unit 1: Financial Services:
Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit 2: Merchant Banking Services:
Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit 3: Leasing and Hire-Purchase:
Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing-Securitization of debts - House Finance.

Unit4: Credit Rating:
Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit5: Other Financial Services:
Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

Activities:
- Collection and study the various financial services
- Invited lectures on the field topics by local experts
- Introducing online classes from financial experts on merchant banking and leasing etc.
- Field visit to banks and financial institutions
- Observation, study and analysis of selected institutions
- Assignments, Group discussion, quiz etc.

Reference Books:

1. B. Santhanam, Financial Services, Margham Publication, Chennai. 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi. 3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.