



## 1.1.2

### List of Employability/ Entrepreneurship/ Skill Development Courses with Course Contents

Colour Codes		
Employability Contents	Green	
Entrepreneurship Contents	Light Blue	
Skill Development Contents	Pink	
Name of the Subjects/Related to all three Components (Employability/ Entrepreneurship/ Skill Development)	Yellow	



**List of Courses Focus on Employability/ Entrepreneurship/**

**Skill Development**

**Department : Commerce**

**Programme Name : B.com**

**Academic Year : 2019-20**

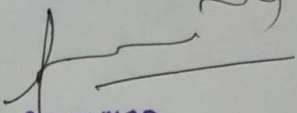
**List of Courses Focus on Employability/ Entrepreneurship/Skill Development**

Sr. No.	Course Code	Name of the Course
<b>B.com 1<sup>st</sup> Semester</b>		
01.	BCH-1.2	Financial Accounting- The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.
02.	BCH-1.3	Business Mathematics- The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.
<b>B.com 2<sup>nd</sup> Semester</b>		
04.	BCH-2.2	Corporate Accounting- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.
05.	BCH-2.4 A	Banking & Insurance- To impart knowledge about the basic principles of the banking and insurance.
<b>B.com 3<sup>rd</sup> Semester</b>		
BCH-3.1		Human Resource Management- The objective of the course is to provide the student with an understanding of basic HRM concepts, principles and practices.
BCH-3.4 A		E-Commerce- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.



B.com 4<sup>th</sup> Semester

BCH-4.3	Computer applications in business - To acquaint the students with basic concepts used in computer applications and IT terminologies.
BCH-4.5	Technical Accounting and ERP- This course seeks to enable the student to have a better hand on practical aspects of Accounting and ERP over computer system.

  
विभागाध्यक्ष / H.O.D.  
वाणिज्य विभाग / Dept. of Commerce  
गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)  
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)



## Scheme and Syllabus

Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)  
Department of Commerce  
B. Com (Hons.) Programme  
Considered by the Members of Board of Studies

CBCS Course Structure					Semester I			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-1.1	Ability Enhancement Compulsory Course	Environmental Studies	02	02	Nil	70	30	100
BCH-1.2	Core Course	Financial Accounting	06	04	03	70	30	100
BCH-1.3	Core Course	Business Mathematics	06	04	03	70	30	100
BCH-1.4 A	Generic Elective	Micro Economics	06	05	01	70	30	100
BCH-1.4 B	Generic Elective	Tribal Economics	06	05	01	70	30	100
<b>Total</b>			<b>20</b>	<b>15</b>	<b>07</b>	<b>280</b>	<b>120</b>	<b>400</b>
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / <del>Sports</del> / Sports / Community Service / Others	02	-	(02)	-	-	-
<b>Total</b>			<b>22</b>	<b>17</b>	<b>06</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Ex-officio Chairman,  
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CBCS Course Structure					Semester II			
From Session 2018-19 Onwards								
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-2.1	Ability Enhancement Compulsory Course	Business Communication	02	02	Nil	70	30	100
BCH-2.2	Core Course	Corporate Accounting	06	05	01	70	30	100
BCH-2.3	Core Course	Corporate Laws	06	05	01	70	30	100
BCH-2.4 A	Generic Elective	Macro Economics	06	05	01	70	30	100
BCH-2.4 B	Generic Elective	Banking & Insurance	06	05	01	70	30	100
<b>Total</b>			<b>20</b>	<b>17</b>	<b>03</b>	<b>280</b>	<b>120</b>	<b>400</b>
	Extra-curricular Activities	Educational Tour / Field Visit / Industrial Training / NSS / Yoga / Sports / Community Service / Others	02	-	(02)	-	-	-
<b>Total</b>			<b>22</b>	<b>17</b>	<b>05</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Summer Internship (15 days)	NSS / Industrial Visit / Others	(02)	-	(02)	-	-	-
<b>Total</b>			<b>24</b>	<b>17</b>	<b>07</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Date:

CBCS Course Structure					Semester III			
From Session 2018-19					Onwards			
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-3.1	Core Course	Human Resource Management	06	05	01	70	30	100
BCH-3.2	Core Course	Income Tax – Law and Practice	06	04	03	70	30	100
BCH-3.3	Core Course	Management Principles and Applications	06	05	01	70	30	100
BCH-3.4 A	Generic Elective	E-Commerce	06	05	02	70	30	100
BCH-3.4 B	Generic Elective	International Business	06	05	01	70	30	100
BCH-3.5	Skill Enhancement Course	Business Statistics	04	03	02	70	30	100
<b>Total</b>			<b>28</b>	<b>22</b>	<b>08/09</b>	<b>350</b>	<b>150</b>	<b>500</b>



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CBCS Course Structure					Semester IV			
From Session 2018-19					Onwards			
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	Practical / Tutorial (per week)	End-Semester Exam Marks	Internal Test	Total
BCH-4.1	Core Course	Cost Accounting	06	05	01	70	30	100
BCH-4.2	Core Course	Business Law	06	05	01	70	30	100
<b>BCH-4.3</b>	<b>Core Course</b>	<b>Computer Applications in Business</b>	<b>06</b>	<b>04</b>	<b>04</b>	<b>70</b>	<b>30</b>	<b>100</b>
BCH-4.4 A	Generic Elective	Indian Economy	06	05	01	70	30	100
BCH-4.4 B	Generic Elective	Business Environment	06	05	01	70	30	100
<b>BCH-4.5</b>	<b>Skill Enhancement Course</b>	<b>Technical Accounting and ERP</b>	<b>04</b>	<b>03</b>	<b>02</b>	<b>70</b>	<b>30</b>	<b>100</b>
<b>Total</b>			<b>28</b>	<b>22</b>	<b>09</b>	<b>350</b>	<b>150</b>	<b>500</b>

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GGV

Date:



Semester I		Credit: 06
<b>BCH-1.2 Financial Accounting (Core Course)</b>		
<b>Learning Objectives:</b> The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.		
Unit	Content	Lectures: Tutorial / Practical
1	(a) <b>Theoretical Framework</b> Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting, cash basis and accrual basis. (i) the nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. (ii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS) - Need and procedures. (iii) <b>Accounting Process:</b> From recording of a business transaction to preparation of trial balance including adjustments. (b) <b>Computerised Accounting Systems:</b> Computerised Accounting Systems. Computerized Accounts by using any popular accounting software. Creating a Company, Configure and Features settings, Creating Accounting Ledgers and Groups, Creating Stock Items and Groups, Vouchers Entry, Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company, Backup and Restore data of a Company.	3 Lectures 2 Lectures 20 Practical Lab
2	(a) <b>Business Income</b> (i) Measurement of business income- <b>Net income</b> ; the accounting	10 Lectures

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	period, the continuity doctrine and matching concept. Objectives of measurement.	
(ii)	<b>Revenue recognition:</b> Recognition of expenses	
(iii)	The nature of <b>depreciation</b> . The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. <b>Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS) 2</b>	
(iv)	<b>Final Accounts:</b> Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.	7 Lectures
3	<b>Accounting for Hire Purchase and Installment System:</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system, Concepts of operating and financial lease (theory only) Indian Accounting Standard (Ind AS) 17.	10 Lectures
4	<b>Accounting for Inland Branches:</b> Concept of dependent branches; accounting aspects; debtor system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	10 Lectures
5	<b>Accounting for Dissolution of the Partnership Firm:</b> Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.	10 Lectures

**Note:**

- The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
- Any revision of relevant Indian Accounting Standard would become applicable immediately.
- There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit hr for Tutorials (per group)
- Examination Scheme for Computerised Accounting Systems – Practical for 20 marks. The practical examination will be for 1 hour.
- Theory Exam shall carry 70 marks

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**Course outcome:**

***Students were seen to be more skilled and efficient in financial accounting.***





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Semester I		Credit: 06
BCH-1.3 Business Mathematics (Core Course)		
Learning Objectives: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.		
Unit	Content	Lectures / Tutorial / Practical
1	Matrices and Determinants	11 Lectures
	(i) Algebra of matrices, Inverse of a matrix, Matrix Operation – Business Application	
	(ii) Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule; The Leontief Input Output Model (Open Model Only).	
2	Logarithm and Differentiation	8 Lectures
	(i) Theory of Logarithm	
	(ii) Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives, Concept of Marginal Analysis, Concept of Elasticity, Applied Maxima and Minima in Problems including effect of Tax on Monopolist's optimum price & quantity, Economic Order Quantity.	
3	Partial Differentiation	14 Lectures
	Partial Differentiation - Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials	
4	Mathematics of Finance	15 Lectures
	(i) Rates of interest-nominal, effective- and their inter-relationships in different compounding situations	
	(ii) Compounding and discounting of a sum using different types of interest	
	(iii) Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)	
	(iv) Profit and Loss, Ratio, Proportion, Percentage, Brokerage, and Commission	
5	Linear Programming	11 Lectures
	Formulation of linear programming problem (LPP), Graphical solution to LPP, Cases of unique and multiple optimal solutions, Unbounded solutions, infeasibility, and redundant constraints.	

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**Course outcome:**  
**Students were seen to be skilled in mathematical fields**



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Semester II		Credit: 06
BCH-2.2 Corporate Accounting (Core Course)		
Learning Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.		
Unit	Content	Lectures / Tutorial / Practical
1	Accounting for Share Capital and Debentures	12 Lectures
	Issue, forfeiture and reissue of forfeited shares: concept & process of book building, Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures	
2	Final Accounts	9 Lectures
	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.	
3	Valuation of Goodwill and Valuation of Shares	6 Lectures
	Concepts and calculation: simple problem only	
4	Amalgamation of Companies	12 Lectures
	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) & Ind. AS - 103 (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	
5	Accounts of Holding Companies/Parent Companies	12 Lectures
	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI) and Ind. AS - 110, 27 & 28.	
6	Banking Companies	7 Lectures
	Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).	
7	Cash Flow Statement	7 Lectures
	Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.	

Note:

**Course outcome:**

*Students were seen to be more skilled in corporate accounting fields and took interest in the career options within it.*



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Semester II		Credit: 06
BCH-2.4 B Banking & Insurance (Generic Elective)		
<b>Learning Objectives:</b> To impart knowledge about the basic principles of the banking and insurance.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Introduction</b> Origin of banking, definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India, Financial Services offered by banks, changing role of commercial banks, types of banks	13 Lectures
2	<b>Checks and Paying Banker</b> Crossing and endorsement - meaning, definitions, types and rules of crossing, Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	13 Lectures
3	<b>Banking Lending</b> Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	13 Lectures
4	<b>Internet Banking</b> Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	13 Lectures
5	<b>Insurance</b> Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination, Power, functions and Role of IRDA, Online Insurance	13 Lectures

Suggested readings:

**Course Outcome:**

***Banking and insurance provide employment opportunities and introducing the course helped students in career building.***



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Semester III		Credit: 06
BCH-3.1 Human Resource Management (Core Course)		
Learning Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	13 Lectures
	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD, Emerging Challenges of Human Resource Management, Workforce diversity, Empowerment, Downsizing, VRS; Human Resource Information System	
2	Acquisition of Human Resource	13 Lectures
	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification, Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction	
3	Training and Development	13 Lectures
	Concept and Importance, Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	
4	Performance Appraisal	13 Lectures
	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.	
5	Maintenance	13 Lectures
	Employee health and safety, employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery	

**Course outcome:**  
**Students developed skill under HRM**



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Department of Commerce  
B. Com (वि.कॉम.) (उपविभागात्मक)  
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Semester III		Credit: 05
BCH-3.4 A E-Commerce (Generic Elective)		
Learning Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.		
Unit	Content	Lectures / Tutorial / Practical
1	Introduction	8 Lectures
	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models, introduction E-commerce business models, forces behind e-commerce, Technology used in E-commerce, The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing, etc. in-house development of a website)	
2	Security and Encryption	8 Lectures
	Need and concepts, the e-commerce security environment, (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-stalking etc.), technology solutions (Encryption), security channels of communication, protecting networks and protecting servers and clients)	
3	IT Act, 2008 and Cyber Crimes	8 Lectures
	IT Act 2008: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal Offences and Cyber-crimes	
4	E-Payment System	8 Lectures And 4 Practical Labs
	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedural, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing)	

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वि.कॉम. (उपविभागात्मक) (वि.कॉम. (उपविभागात्मक))		8 Lectures and 4 Practical Labs
5	On-line Business Transactions	
	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e-tailing (popularly, home for, problems and features), online services (financial, travel and others), auctions, online postal, online learning, publishing and entertainment; Online shopping (process, operational aspects, benefits, etc.)	
6	Website designing	18 Practical Labs
	Introduction to HTML tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.	

Note:

- There shall be 3 Credit Hrs. for lectures + One Credit Hr. (2 Practical periods per week per batch) for Practical Lab.

Suggested Readings:

- PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
- TN Chellappa, E-Commerce, Vikas & Co.
- Bhaat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
- Kenneth C. Laud and Carlo Galletta, E-Commerce, Pearson Education
- David Whalley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

Note: Latest edition of the text books should be used.

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Semester IV		Credit: 06
<b>BCH-4-3 Computer Applications in Business (Core Course)</b>		
Learning Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Word Processing</b> Introduction to <b>Word Processing</b> , Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, AutoCorrect, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables, Inserting, filling and formatting a table, Inserting Pictures and Video; Mail Merge including linking with Database; Printing documents Creating Business Documents using the above facilities	6 Lectures and 6 Practical Labs
2	<b>Preparing Presentations</b> Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting Tables, Images, text, Symbols, Media, Design, Transition, Animation; and Slideshow Creating Business Presentations using above facilities	6 Lectures and 6 Practical Labs
3	<b>Spreadsheet and its Business Applications</b> Spreadsheet concepts, Managing worksheets, Formatting, Entering data, Editing, and Printing a worksheet, Handling operators in Formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions Creating Business Spreadsheets	12 Lectures and 12 Practical Labs
4		12 Lectures

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		and 12 Practical Labs
	Creating spreadsheet in the area of: Loan and Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression	
5	<b>Database Management System</b>	16 Lectures and 16 Practical Labs
	<b>Database Designs for Accounting and Business Applications:</b> Reality - Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using appropriate DBMS.	
	<b>SQL and Retrieval of Information:</b> Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software; Environment, Tables, Forms, Queries, Reports, Modules, Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting; Managing the data records of Employees, Suppliers and Customers.	

Note:

- The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
- There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book-10 Marks) and duration of Examination shall be 3 Hrs.
- Teaching arrangement need to be made in the computer Lab.
- There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

**Suggested Readings:** The suggested readings and guidelines shall be notified by the university department at least once in three year based on the selected software.

Please refer the Board of Studies on 12 July 2018, Approval letter for Session 2018-19 on file.

(Dr. Gajendra Singh)  
Executive Chairman,  
Board of Studies,  
Department of Commerce, GGU

(Prof. Gajendra Kumar Singh)  
Member, VC-Nominates,  
Board of Studies,  
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GGU University

(Dr. R.P. Singhrao)  
Member,  
Board of Studies,  
Department of Commerce,  
GGU

Date:

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**Course outcome:**  
**Students got help in learning computer applications and developing better skills.**



B. Com (Hons.) Programme  
Considered by the Members of Board of Studies

Semester IV		Credit: 04
<b>BCH-4.5 Technical Accounting and ERP</b>		
Learning Objectives: This course seeks to enable the student to have a better hand on practical aspects of Accounting and ERP over computer system.		
Unit	Content	Lectures / Tutorial / Practical
1	<b>Create Accounting Masters in ERP</b>	13 Lectures
	Meaning of ERP, Features of ERP, Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts - Walkthrough for creating Chart of Accounts - Back-up of data and Restoring with Audit Features in ERP.	
2	<b>Creating Inventory Master</b>	13 Lectures
	Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock Items - Creating Godowns and Allocation of stock	
3	<b>Computerized Accounting: Using Generic Software</b>	12 Lectures & 12 Practical Labs
	Taxation: TDS, VAT and Service Tax	
	Auditing in Computerized Accounting System: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools	
4	<b>Designing Accounting Support System</b>	16 Lectures & 16 Practical Labs
	Designing Supplier and customers system for Accounting using Form, Query, Module, and Report; Designing Payroll system for Accounting using Form, Query, Module, and Report	
5	<b>Generating Reports</b>	13 Lectures
	(i) Trial Balance, Balance Sheet, Profit & Loss A/c, Cash Book, Bank Book - Inventory Books and Registers - Exception Reports - Negative Stock, Negative Ledgers - Practice Exercises	
	(ii) Generating Reports in XBRL: Meaning of XBRL, Need and Advantages of XBRL, XBRL in India with	

**Course outcome:**  
**Students got to learn tally and related softwares.**