

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT
M.Sc. (I.T.) [Five Years Integrated Course]
B.Sc. (Information Technology)
2nd Semester Syllabus

Effective From July-2003

Paper No : 205
Paper Title : Business System – I.

[L : 4, P : 0 Hrs]

1. Accounting :

- 1.1 Principles, Concepts And Conventions
- 1.2 Double Entry System Of Accounting
- 1.3 Introduction Of Basic Books Of Accounts Of Sole Proprietary Concern
- 1.4 Control Accounts For Debtors And Creditors
- 1.5 Closing Of Books Of Accounts And Preparation Of Trial Balance(R)

2. Final Accounts :

- 2.1 Trading, Profit And Loss Accounts
- 2.2 Balance Sheet Of Sole Proprietary Concern With Normal Closing Entries.
- 2.3 Introduction To Manufacturing Account, Finaly Accounts Of Partnership Firms- Admission, Retirement & Dissolution
- 2.4 Limited Company - Schedule Vi, Amalgamation

3. Financial Management :

- 3.1 Meaning And Role(R)
- 3.2 Working Capital Requirements
- 3.3 Capital Budgeting

4. Ratio Analysis :

- 4.1 Meaning
- 4.2 Advantages
- 4.3 Limitations
- 4.4 Types Of Ratios And Their Usefulness(R)

5. Fund Flow Statement :

- 5.1 Meaning Of The Terms - Fund, Flow And Fund, Working Capital Cycle
- 5.2 Preparation And Interpretation Of The Fund Flow Statement.

6. Costing :

- 6.1 Nature, Importance And Basic Principles(R)

7. Introduction To Computerized Accounting System:

- 7.1 Coding
- 7.2 Logic And Codes Required
- 7.3 Master Files, Transaction Files
- 7.4 Introduction To Documents Used For Data Collection
- 7.5 Processing Of Different Files And Output Obtained(R)

Main Readings :

1. Elements Of Accounting, Heinemann, 1978 – Kellock.
2. Finance For The Non-Accountant, 2nd Edn(R) Basic Books, 1976. – Rockely.
3. Principles Of Financial Management, Prentice - Hall International. - Levy, And Sarnat.

Supplementary Readings :

1. Financial Accounting , Prentice - Hall International. - Arnoel
2. Introduction To Financial Accounting. – Prentice Hall International. - Horngren, And Sundem.
3. Management Finance, 2nd Edn., Vakils Fefers & Simons Ltd., 1978. – Murthy.
4. Financial Management & Policy, Prentice Inc. - Van Home, James.
5. Advanced Accountancy. - R.L.Gupta
6. Advanced Accounts - Shukla & Grewal
7. Management Accounting And Financial Control - S. N. Maheshwari
8. Problems & Solutions In Management Accounting & Financial Management. - S. N. Maheshwari