

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

**B.C.A.**

**Semester - II**

**Paper – 201**

**Effective From July 2006**

## **Computerized Financial Accounting**

**(C.F.A.) Lectures : 4.5 Hours / week**

Motive behind this paper is to provide basic knowledge about accounting system and providing an edge over various terminologies of accounting Using a known financial package like Tally, a student can learn the basics of Including the accounting system on computer ,

The suggested weightage is shown to the right side of the topic.

- 1. Introduction to Accounting System** [5%]
  - 1.1 Meaning & Definition of Accounting.
  - 1.2 Objectives if Accounting
  - 1.3 Concepts and Features of Book Keeping.
  - 1.4 Branclies of Accounting ( Financial , Management , Cust)
  - 1.5 Basis of Accounting ( Accrual Bases ., Cash Bases)
- 2. Accounting Concepts :** [10%]
  - 2.1 Accounting Concept
  - 2.2 Accounting Equation concept
  - 2.3 Accounting Period Concept
  - 2.4 Concept of Matching Realization Accrual
- 3. Accounting Equation & Transaction Analysis :** [15%]
  - 3.1 Introduction of Assets, Liabilities Equities
  - 3.2 Concepts of Transaction Analysis
  - 3.3 Classification of Accounts (Real Account , Personal Account , Nominal Account)
- 4. Concepts of Book - Keeping :** [10%]
  - 4.1 Introduction of Single Entry system and its advantages / disadvantages
  - 4.2 Introduction of double entry system and its advantages.
  - 4.3 Types of Business Transaction
    - 4.3.1 Cash Transaction
    - 4.3.2 Credit Transaction
    - 4.3.3 Barter Transaction
    - 4.3.4 Paper Transaction ( Non – Cash Transaction)
  - 4.4 Concepts of Impirtant Terminologies : Opening Stock, Closing Stock, Goods. Inventory ,Assets Liabilities , Capital , Debit , Debtors ,Creditors , Income, Expenses, Loss ,Profit , Credit, Debit

- 5. Concepts of Journal & Subsidiary Books :** [15%]  
5.1 Meaning of journal  
5.2 Format of Journal  
5.3 Concept and Format of Cash Book  
5.4 Concept and Format of Petty Cash Book
- 6. Concepts of Accounting Mechanism :** [15%]  
6.1 Meaning and Definition of Ledger  
6.2 Types of Ledger  
6.3 Concepts of Positing Bank Reconciliation Statement  
6.4 Meaning of Trial Balance  
6.5 Objectives of Trial Balance  
6.6 Concepts of suspense account
- 7. Application of Accounting Using Accounting Package:** [30%]  
7.1 Creation of Company  
7.2 Voucher Printing Entry  
7.3 Alteration , Deletion of Vouchers  
7.4 Types of voucher Entry (Receipt ,Payment , Contra, Purchase, Sales, Journal, Physical Stock , Reversing Journal)  
7.5 Generating Trial balance.  
7.6 Maintaining Account Books & Reports  
7.6.1 Cash Book ,Bank Book ,Ledger  
7.6.2 Sales Register , Purchase Register  
7.6.3 Day Book Inventory Book, Stock Summary  
7.6.4 Balance Sheet

**Reference Books :**

1. Accounting For Management – By Dr. Hawaharlal
2. Financial Management By : Dr.S.N. Maheshwari
3. Accounting for Management By : S.K. Bhattacharya & John Deardon
4. Advanced Accountancy By: S.P. Jain & K.L. Narang
5. Implimenting Tally 6.3 By K.K. Nathani B.P.B.Publication
6. Implementing Tally 7.2 By : A.K. Nathan & K.K. Nathan B.P.B. Publication

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

**B.C.A.**

**Semester - II**

**Paper – 202      Organization Structure and Behavior**  
**Effective From 2006**

## **1. Introduction to Organization**

- 1.1 What makes an organization
- 1.2 Structure of organization
- 1.3 What is Management
- 1.4 Scope of Management

## **2. Need for Management**

- 2.1 Role of Management
- 2.2 Manager's Role ( Inter Personal Role, Information Role and Decisional Role)
- 2.3 Managerial Skills ( Technical Skills , Human Skills , Conceptuai Skills)

## **3. Attitude**

- 3.1 Meaning of Attitudes
- 3.2 Characteristics of Attitudes
- 3.3 Function of Attitudes
- 3.4 Types of counter

## **4. Motivation**

- 4.1 What is mitivation.
- 4.2 Nature and characteristics of Motivation.
- 4.3 Importance and Benefits of Motivation
- 4.4 Types of Motivation ( Positive and negative Motivations)

## **5. Leadership**

- 5.1 What is Leadership?
- 5.2 Characteristics of Leadership
- 5.3 Leadership styies
- 5.4 Leadership Skills (Technical Skills , Human Skills , Conceptual Skills Personal Skills)
- 5.5 Difference between leadership and management.

## **6. Counseling**

- 6.1 What is counseling
- 6.2 Characteristics of counseling
- 6.3 Causes of Counseling ( Conflict , stress , frustration)
- 6.4 Types of counseling ( Directive , Non – Directive , Participative Counseling)
- 6.5 Need for Counseling
- 6.6 counseling process ( Initiating , Exploring , Formulation of Action Plan)

## **7 Case Study**

7.1 What is B.P.O.

7.2 What is out – sourcing? Benefits of out sourcing

7.3 What is call center

7.4 Call Centre setup and functions

7.5 Case study of Call center pertaining to Management setup, Motivation, Leadership, Attitude of employees and Counseling.

## **Reference Books**

1. Management and Organisation Development , By Ahmed Abod Rachna Prakashan , New Delhi.
2. Organisation Behaviour By Aplewhite Phillip., Prentice Hall.
3. Management and Organisation Development By Argyris Chris , Mc Graw Hill Publishition.
4. Human Behaviour at work By : Devis Keeth , Tata Mc Graw Hill
5. Managing People at work By : Harris O Jeff, John Wiley & Sons Publication
6. Call Centres By : S Pankaj ( APII Publication )

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

## B.C.A.

### Semester - II

#### Paper – 203 Operating Systems

Effective From 2006

- 1. Operating System Concepts**
  - 1.1 Evolution of Operating Systems & History
  - 1.2 Needs of an Operating Systems
  - 1.3 Single User & Multi User Operating Systems
  - 1.4 Elements of an Operating System
  - 1.5 Operating System as a Resource Manager
  - 1.6 Introduction ( in brief ) to O.S.
  
- 2. Introduction to File System**
  - 2.1 File Concept
  - 2.2 File Types ( Tape – based , Disk – Based)
  - 2.3 Blocking
  - 2.4 Operations on File
  - 2.5 File Access Methods ( Sequential Access and Direct Access)
  - 2.6 Directory Systems ( Single Level and Tree Structured Directory)
  
- 3. Introduction to DOS**
  - 3.1 BIOS, POST
  - 3.2 DOS Directories
  - 3.3 DOS system / configuration file
  - 3.4 DOS Commands
  
- 4. Acase Study : Unix –**
  - 4.1 Concept of multitasking o.s.
  - 4.2 Concept of multi – user o.s.
  - 4.3 History of Unix
  - 4.4 Introduction to Unix environment
    - 4.1.1 Types of files in Unix and their introduction ( ordinary , Directory , special file, fifo file)
    - 4.1.2 Important Unix Directories / Files ( root , bin, usr , lib, etc, tmp, dev)
    - 4.1.3 Important commands of Unix equivalent to DOS internal Commands

#### Reference Books :

- |    |                                      |   |                |               |
|----|--------------------------------------|---|----------------|---------------|
| 1. | Operating Systems Concepts           | - | James Peterson | - McGraw Hill |
| 2. | Inside IBM PC                        | - | Peter Norton   | - PHI         |
| 3. | Advanced MSDOS                       | - | Ray Duncon     | - McGraw Hill |
| 4. | Advanced Unix - A Programmer's Guide | - | Stephen Prata  | - SAMS        |
| 5. | Unix Concepts and Application        | - | Das            | - McGraw Hill |
| 6. | Operating Systems                    | - | Stallings      | - PHI         |
| 7. | Unix Concepts And Application        | - | Das            | - McGrawHill  |

# VEER NARMAD SOUTH GUJARAT UNIVERSITY

**B.C.A.**

**Semester - II**

**Paper – 204 Programming Language – I**

**Effective From 2006**

- 1. Introduction**
  - 1.1 Language
  - 1.2 Language Structure
  - 1.3 Various options of Compiler
  
- 4. Constants & Variables**
  - 4.1 Character Set
  - 4.2 Constants - needs & definition
  - 4.3 Variable - needs & definition
  
- 5. Expressions & Operations**
  - 5.1 Operators
  - 5.2 Expression
  - 5.3 Evaluation & Assignment of Expression
  - 5.4 Elementary built - in functions
  
- 6. Input & Output Functions**
  
- 7. Jumping, Branching & Looping Statements**
  
- 8. String & Mathematical Built - in functions**
  
- 9. Array**
  
- 10. Structure & Union**

**Reference Books :**

- |    |                        |   |                        |   |            |
|----|------------------------|---|------------------------|---|------------|
| 1. | Programming in C       | - | Balaguruswami          | - | TMH        |
| 2. | C Programming Language | - | Karnighan & Ritchie    | - | TMH        |
| 3. | The sprit of C         | - | Cooper H. & Mullish H. | - | JAICO Pub. |
| 4. | Programming in ' C '   | - | Stephan Kochan         | - | CBS        |
| 5. | Mastering Turbo C      | - | Kelly & Bootle         | - | BPB        |
| 6. | C Language Programming | - | Byron Gottfried        | - | TMH        |
| 7. | Mastering Turbo C      | - | Stan Kelly             | - | BPB        |

# **VEER NARMAD SOUTH GUJARAT UNIVERSITY**

## **B.C.A.**

### **Semester - II**

### **Paper – 205 PC Software – II**

**Effective From 2006**

- 1. Database Package :**
  - 1.1 Introduction
  - 1.2 Data Base, Record, Field
  - 1.3 Capabilities and Limitations of Database system
- 2. Operators**
- 3. Database & Array Handling**
  - 3.1 Creation, Editing & Modification
  - 3.2 Sorting and Indexing
  - 3.3 Processing by writing programs
- 4. SET Commands**
- 5. Inbuilt Function, User Defind Functions and Procedures**
- 6. Generating Menu**
  - 6.1 POPUP Menus
  - 6.2 BAR Menus
  - 6.3 PullDown Menus
- 7. Bandling Memo Fields**

#### **Referenece Books :**

1. Illudttsted FoxPro 2.0 - Robart Granillo BPB
2. Foxpro 2.5 made simple - R. K. Taxali - Mukhis
3. Foxpro x.o the art o Development's Guide - Jeblong - Mukhis
3. Foxpro 2,6 for windows Development's Guide - Job lo
4. Foxpro 2.6 for Windows Developer's Guide - Jeb Long - PHI.

# **VEER NARMAD SOUTH GUJARAT UNIVERSITY**

**B.C.A.**

**Semester - II**

**Paper – 206 Practical**

**Effective From 2006**

Practicals Based on Papers 204 to 205. (Weight age : 80 % )

Practicals Based on Papers 201 topic - 7 ( Computerized Financial Accounting )  
(Weight age : 80 % )