Bankura University

Draft Curriculum and Credit Framework for 4-year Undergraduate B.Com Programme

(As per NEP, 2020)

Course Structure for 4-Year B.Com Programme

SYLLABUS [UNDER NEP] FOR SEMESTER V & VI

SEMESTER-V

Course Code	Course Title	Credit	Marks			No. of Hours/Week		
			ESE	I.A.	Total	Lec.	Tu.	Pr.
C/BCOM/501/MJC-9	TAXATION-I	4	40	10	50	3	1	-
C/BCOM/502/MJC-10	MANAGEMENT ACCOUNTING	4	40	10	50	3	1	-
C/BCOM/503/MJC-11	BUSINESS MATHEMATICS-II	4	40	10	50	3	1	-
C/BCOM/504/MJC-12	AUDITING-I	4	40	10	50	3	1	-
C/BCOM/505/MN-5	COMPUTER APPLICATIONS IN BUSINESS (THORY+PRACTICAL)	4	40	10	50	2	1	1
ACS/506/INT-3	SUMMER INTERNSHIP	2	50					
Total in Semester-V		22	250	50	300			

SEMESTER-VI

Course Code	Course Title	Credit	Marks			No. of Hours/Week		
			ESE	I.A.	Total	Lec.	Tu.	Pr
C/BCOM/601/MJC-13	TAXATION-II	4	40	10	50	3	1	-
C/BCOM/602/MJC-14	INDIAN FINANCIAL SYSTEM	4	40	10	50	3	1	-
C/BCOM/603/MJC-15	BUSINESS STATISTICS	4	40	10	50	3	1	-
C/BCOM/604/MJC-16	AUDITING-II	4	40	10	50	3	1	-
C/BCOM/605/MN-6	COMPUTERISED ACCOUNTING SYSTEM (THORY+PRACTICAL)	4	40	10	50	2	1	1
Total in Semester-VI		20	200	50	250			

 MJC= Major Course, MN= Minor Course, I.A.= Internal Assessment, ESE= End Semester Examination, Lec. = Lecture, Tu.= Tutorial, and Pr.= Practical

Major DSC-9: TAXATION-I
Course Code: C/BCOM/501/MJC-9
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

Objective: To provide the knowledge about the basic concepts of Direct Taxation in India.

Learning Outcomes: At the end of the course, the student will be able to:

- Understand the basic fundamentals of Income Tax Act in India

- Understand basic idea about residential status and tax incidence

- Compute Income from Salary and House Property.

Unit 1: Basic Concepts and Definition: Introduction- Income Tax Act, Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Basis of charge, rates of taxes applicable to various assessee. *[8 Lecture hours]*

Unit 2: Scope of Total Income and Residential Status: Determination of residential status of an individual and HUF, Incidence of tax on the basis of residential status. *[8 Lecture hours]*

Unit 3: **Computation of Taxable Income under the head of Income from salary** *[20 Lecture hours]*

Unit 4: Computation of Taxable Income under the head of Income from House Property *[16 Lecture hours]*

Unit 5: **Tax Planning:** Concept of tax planning, tax avoidance and tax evasion- their differences, Objectives and benefits of tax planning, Tax planning aspects in respect of residential status, Income from salary. *[8 Lecture hours]*

References:

1.Lal and Vashist, Direct Taxes, Pearson
2. Gupta and Ahuha, Direct Taxes Law And Practice, Bharat
3. Sengupta C.H., Direct & Indirect Taxes, Dey Book Concern
4. Singhania, V. K., & Singhania, M. : *Students' Guide to Income Tax | University Edition.* Delhi, India: Taxmann Publications Private Limited.

Major DSC-10: MANAGEMENT ACCOUNTING
Course Code: C/BCOM/502/MJC-10
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

> **Objective:** To develop professional competence and skill in applying accounting information for decision making.
>
> **Learning Outcomes:** At the end of the course, the student will be able to:
>
> - Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
> - Understand the need and importance of Working capital and requirement of working capital to the business
> - Provide knowledge about ratio analysis and its interpretation
> - To help the students in preparation of Fund Flow Statement and Cash Flow Statement

Unit 1: Introduction: Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting –Role of Management Accountant *[10 Lecture hours]*

Unit 2: Working Capital Management: Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement –Estimating working capital requirement *[12 Lecture hours]*

Unit 3: Accounting Ratio Analysis: Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios. *[14 Lecture hours]*

Unit 4: Fund Flow Analysis: Concepts of fund – Meaning, Nature, Importance and Limitations of fund flow statement – Various sources and uses of fund – Preparation of fund flow statement.

[12 Lecture hours]

Unit 5: Cash Flow Analysis: Meaning, Objectives, Importance and Limitations of cash flow statement– Fund flow statement vs. cash flow statement – Various sources and uses of cash – Preparation of cash flow statement: conventional approach and approach as per AS-3. *[12 Lecture hours]*

References:
1.Arora. M.N., Management Accounting, Himalaya Publishing House
2. Banerjee. D, Modern Accounting Theory and Management Accounting. Book Syndicate Pvt. Ltd.
3.Khan M.Y. and Jain, P.K., Management Accounting.TMH.
4.Bhattacharyya. D. Management Accounting, Pragati Book Centre

Major DSC-11: BUSINESS MATHEMATICS-II
Course Code: C/BCOM/503/MJC-11
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)　　　　　　　　**Lecture Hours: 60**

Objective: To acquaint the students with in depth knowledge of mathematics with emphasis on business applications

Learning Outcomes: At the end of the course, the student will be able to:

- Understand an idea about function, limit and continuity

- Apply differential calculus to solve business problems

- Gain knowledge about integral calculus and its application

Unit 1: Function: Domain and Range, Mathematical functions and their types-linear, quadratic ,polynomial, exponential, and logarithmic functions, even and odd Functions (Trigonometric functions excluded). *[6 Lecture hours]*

Unit 2: Limit of a function: Existence, Evaluation by factorization and rationalization, limit when $x \to \infty$, Standard limits (Trigonometric functions excluded). *[6 Lecture hours]*

Unit 3: Continuity of a function: Continuity at a point and in an interval, geometrical interpretation, Simple examples. (Trigonometric functions excluded). *[4 Lecture hours]*

Unit 4: Differentiation: Geometrical interpretation, First principle formula– Standard formula of derivatives (Trigonometric functions excluded). Derivatives of composite and parametric functions, Logarithmic differentiation, Higher order derivative ,(Convexity, concavity and point of inflexion – Maximum and minimum values of a function - Function of several variables – Partial Differentiation of simple algebraic functions – Homogeneous functions and their properties – Euler's theorem

[20 Lecture hours]

Unit 5: Integration: Indefinite Integration as the inverse process of differentiation, Illustration with integral of simple algebraic functions, Definite Integral (for simple algebraic and exponential functions).

[12 Lecture hours]

Unit 6: Linear Programming: Formulation of linear programming problem (LPP), Graphical solution to LPP. *[12 Lecture hours]*

References:

1. Singh J. K., *Business Mathematics*. Himalaya Publishing House, Kolkata.
2. Nag, N.K., Business Mathematics, Kalyani Publishers.
3.Maity and Ghosh, Calculus, Central.
4. Nag and Nag, Advanced Business Mathematics and Statistics, Kalyani Publishers

5.Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd
6. Das N G & Das J K, Business Mathematics and Statistics- Tata McGraw Hill

Major DSC-12: AUDITING-I
Course Code: C/BCOM/504/MJC-12
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

Objective: The acquaint the students with the principles and practice of auditing
.
Learning Outcomes: At the end of the course, the student will be able to:
- Understand the basic concepts, scope of auditing.
- Comprehend auditing of income, expenditure, assets and liabilities.
- Identify internal audit and control techniques

Unit 1: Meaning and Scope of Auditing: Concept of auditing, Relationship of auditing with accounting, Objectives of auditing, nature and scope of Auditing, Advantages of auditing, Role of auditing in protecting the interest of stakeholders. Limitations of auditing, Audit in computerized environment
[10 Lecture hours]

Unit 2: Classification of Audit: Statutory and Non-statutory audit, Continuous audit, Final audit, Periodical audit, Internal audit, Interim audit. *[8 Lecture hours]*

Unit 3: Commencement of Audit and Audit Procedure: Steps to be undertaken before actual commencement of audit of sole proprietorship, partnership and company, checking of important documents, routine checking and test checking, audit note book, audit working papers.
 [10 Lecture hours]

Unit 4: Internal Check and Internal Control: Concepts of internal check, internal control and internal audit, Role of internal checking and internal control in conducting audit, Internal checking system adopted by concerns in regard to sales, purchases, stores and wage payments. *[10 Lecture hours]*

Unit 5: Vouching: Concept and objective of vouching, importance of vouching in auditing, factors to be considered for vouching. Vouching of different items (receipts and payment related), *[10 Lecture hours]*

Unit 6: Verification and Valuation of Assets and Liabilities: Meaning Importance of verification of assets and liabilities in auditing, Verification procedure of assets and liabilities (Goodwill, Plant and Machinery, Land, Inventory, Loan and advances, Cash and Bank balance, Current liability, Secured loan),Verification of contingent assets and contingent liabilities. Meaning and importance of valuation of

assets and liabilities – difference between valuation and verification, valuation of assets and liabilities. *[12 Lecture hours]*

References;

1.Tandon et al, Practical Auditing, S.Chand

2. Basu, S. K., Auditing and Assurance, Pearson

3. Kundu J.L., Nirikhasastra, ABS Publishing House

4.Gupta & Arora, Fundamentals of Auditing, TMH

5.Guha Ray, S., & Ghose, S., Auditing & Assurance for Students, Law Point

6.Majumdar, Ayan., Auditing & Assurance, Tee Dee Publications

MINOR-5: COMPUTER APPLICATIONS IN BUSINESS
Course Code: C/BCOM/505/MN-5
Credit of the paper: 4

Total Marks: 50 (ESE-25,PRC-15; IA-10)   **Lecture Hours: 60**

> **Objective:** This course aims to introduce the fundamental concepts of Computer terminology and applications of basic computer software.
>
> **Learning Outcomes:** At the end of the course, the student will be able to:
>
> - Know basic terminology of internet and E-banking.,
>
> - Understand about computer network system
>
> - Perform electronic banking transactions
>
> - Gain **practical** knowledge about word processing, spreadsheet and presentation of software.

THEORY-25 Marks

Unit 1: Introduction

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface(CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business.

Unit 2: Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Unit 3: Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and

Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 4: E-Marketing: E-Marketing - Meaning, purpose, advantages and disadvantages; limitations of e-marketing; difference between e-marketing and traditional marketing; types of e-marketing.

PRACTICAL – 15 MARKS

Unit 1: Word Processing
Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; references and Footnotes.

Unit 2: Preparing Presentations
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 3: Spreadsheet basics
Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions. Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What–if-analysis: Goal seek, Data tables and Scenario manager.

Suggestive Readings:
● Jain, H. C. & Tiwari, H. N. ―Computer Applications in Business, Taxmann, Delhi.
● Joseph, P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
● Mathur, S. & Jain, P. ―Computer Applications in Business, Galgotia Publishing Company
● Madan, S. ―Computer Applications in Business, Scholar Tech Press, Delhi.
● Sharma, S.K. & Bansal, M. ―Computer Applications in Business, Taxmann, Delhi.
● Thareja R(2019). Fundamentals of Computers, Oxford University Press.
● Thareja R(2018). IT & Its Business Application, Oxford University Press.

Major DSC-13: TAXATION-II
Course Code: C/BCOM/601/MJC-13
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

Objective: To provide the basic knowledge about the basic concepts of Direct Taxation in India.
Learning Outcomes: At the end of the course, the student will be able to:

- Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.
- Understand basic idea and compute income under the head 'income from other sources'
- Analyse various deductions

Unit 1: Computation of Income under head of Profits and Gains of Business or Profession

[16 Lecture hours]

Unit 2: Computation of Income under head of Capital Gain *[12 Lecture hours]*

Unit:3 Computation of Income under head of Income from Other Sources

Unit 4: Deductions from Gross Total Income (Applicable to individual assessee) *[8 Lecture hours]*

Unit 5: Agricultural Income: Concept of agricultural income and its tax treatment *[8 Lecture hours]*

Unit 6: Set-off and Carry forward of losses: Meaning, Inter-source adjustment, Inter-head adjustment, carry forward and set off of losses under the different heads of Income. *[8 Lecture hours]*

Unit 7: Rebate and Return of Income: Different types of returns, Due dates for submission of return, Return by whom to be signed *[8 Lecture hours]*

References:
1. Singhania, V. K., & Singhania, M. : *Students' Guide to Income Tax | University Edition.* Delhi, India: Taxmann Publications Private Limited.

2.Lal and Vashist, Direct Taxes, Pearson

3.Gupta and Ahuha, Direct Taxes Law And Practice, Bharat

4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS 6.Sengupta,

5. Sengupta C.H., Direct & Indirect Taxes, Dey Book Concern

Major DSC-14: INDIAN FINANCIAL SYSTEM
Course Code: C/BCOM/602/MJC-14
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

> **Objective:** To provide the basic knowledge about the financial system in India
>
> **Learning Outcomes:** At the end of the course, the student will be able to:
>
> - Understand the financial system and its structure
> - Understand the structure of financial institutions in India and their role
> - Capable to understand various financial markets and financial services

Unit 1: Financial System: Definition, Components of the financial System, Direct and indirect finance, Financial intermediaries, Economic basis of financial intermediation, Financial system and Economic Development, The Structure of Indian Financial System. *[10 Lecture hours]*

Unit 2: Financial Institutions: Commercial Banking: Functions, Credit creation by Commercial Bank and its limitations, Reserve Bank of India; Functions, Credit Control and Monetary policy, Development Financial Institution in India: NABARD, EXIM Bank, SIDBI, Mutual Fund: Concept, Types, Roles.
[14 Lecture hours]

Unit 3: Money Market: Concept, Characteristics, Importance of Money Market, Money Market Instruments, Structure of Indian Money Market, Call Money Market, Treasury Bill Market and Commercial Paper and Certificate of Deposit Market. *[12 Lecture hours]*

Unit 4: Capital Market: Concept, Distinction between Money market and Capital Market, Security Market - Government Security Market, Private Security Market, Primary Market and Secondary Market, Capital Market in India, Stock Exchanges in India, SEBI: Functions and Regulations *[12 Lecture hours]*

Unit 5: Financial Services: Merchant Banks: Functions, Role, Credit Rating: Objectives, limitations, Credit Rating institutions and their functions *[12 Lecture hours]*

Suggested Readings:

1.Khan, M. Y., Indian Financial System-Theory and Practice, TMH

2 Bhole, L. M., Financial Markets and Institutions, TMH

3 Majumder S., Indian Financial System

4 Nayak and Sana, Indian Financial System, Rabindra Library

5 Basu, A, Mazumdar, D, Datta S., Indian Financial System, ABS

6. Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Concern, Kolkata

Major DSC-15: BUSINESS STATISTICS
Course Code: C/BCOM/603/MJC-15
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

Objective: To develop the skill for applying appropriate statistical tools and techniques in different business situations.

Learning Outcomes: At the end of the course, the student will be able to:

- To enable the students to gain understanding of statistical techniques those are applicable to business.

- Apply graphical displays and numerical summaries for different forms of data.

- Understand about the application of technology to statistical analysis and problem solving.

Unit 1: Collection and Presentation of Data: Definition of Statistics, Uses and Importance of Statistics, Primary and Secondary data: Methods of data collection Tabulation of data-Graphs and charts-Frequency Distribution-Diagrammatic presentation of frequency distribution *[6 Lecture hours]*

Unit 2: Measures of Central tendency: Mean, median, mode, geometric mean and harmonic mean; Different properties; quartiles, deciles, percentiles *[8 Lecture hours]*

Unit 3: Measures of Dispersion: Range, quartile deviation, mean absolute deviation, standard deviation, Measures of relative dispersion, Different properties. *[8 Lecture hours]*

Unit 4: Moments, Skewness and Kurtosis: Raw moments and central moments - their relationship – Different measures of Skewness and Kurtosis *[6 Lecture hours]*

Unit 5: Correlation and Regression: Scatter diagram, Two-way table, Marginal and Conditional distributions, simple correlation coefficient and its properties, simple regression lines and properties, Spearman's rank correlation *[12 Lecture hours]*

Unit 6: Index numbers: Definition and types of index numbers-problems in the construction of price index numbers- Methods of construction of price index numbers and quantity index numbers, Tests of index numbers – Consumer price index and its uses *[8 Lecture hours]*

Unit 7: Probability: Definition, Events and sample space, Additive law of probability, Conditional probability (including Bayes' Theorem), Expectation and Variance of Random Variable. *[12 Lecture hours]*

References:

1. N.G. Das, Statistical Methods in Commerce, Accountancy & Economics, TMH

2.S.C.Gupta, Fundamentals of Statistics, Himalaya Publishing House

3. S. N. Dey, Business Mathematics and Statistics, Chhaya Prakashani

4. S.P.Gupta, Statistical Methods, Sultan Chand and Sons

5. Sarkhel and Dutta, An Insight into Statistics, Book Syndicate Pvt. Ltd

6. N G Das & J K Das, Business Mathematics and Statistics- Tata McGraw Hill

Major DSC-16: AUDITING-II
Course Code: C/BCOM/604/MJC-16
Credit of the paper: 4

Total Marks: 50 (ESE-40; IA-10)   **Lecture Hours: 60**

Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements
.

Learning Outcomes: At the end of the course, the student will be able to:
- To familiarize students with the audit of Companies and the liabilities of the auditor
- Acquaint with the Audit Programme, Audit Working Paper, Audit Notebook and techniques of auditing.
- Develop the understanding the auditing of contemporary issues in corporate sectors.

Unit 1: Company Auditor: Qualification and disqualification of company auditor, Appointment, removal, remuneration of company auditor, Rights and duties of a company auditor. *[8 Lecture hours]*

Unit 2: Divisible Profit and Dividend: Concept of divisible profit, Declaration and payment of dividend, Audit of dividend payment, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility). *[10 Lecture hours]*

Unit 3: Auditor's Report: Concept of audit report, Types of Reports (Clean, Qualified, Disclaimer, Negative and Piecemeal), Auditor's certificate, Distinction between auditor's report and auditor's certificate.*[10 Lecture hours]*

Unit 4: Audit Programme of Specific Enterprises: Club, Hospital, Library, Educational institution. , Hotel and restaurant, Transport Company. *[12 Lecture hours]*

Unit 5: Other Area of Audit: Cost Audit- Concepts, Objectives, Advantages, Relevant Provisions of Companies Act. – Management Audit- Tax Audit- Systems Audit- Social Audit- Environment Audit, Ethics in Auditing – Auditor's Independence, Comptroller and Auditor General and its constitutional Role   *[10 Lecture hours]*

References:

1.Gupta, Kamal, Contemporary Auditing, TMH

2. Tandon, B.N., Principles of Auditing, S. Chand & Co.

3.Kundu J.L., Nirikhasastra, ABS Publishing House

4. Sana, Sarkar, Biswas, Das. Auditing and Assurancc, McGrawHill

5. Jha, A., Auditing, Taxmann

6 Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing

7 Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

MINOR-6: COMPUTERISED ACCOUNTING SYSTEM
Course Code: C/BCOM/605/MN-6
Credit of the paper: 4

Total Marks: 50 (ESE-25,PRC-15; IA-10)   **Lecture Hours: 60**

Objective: This course aims to impart the knowledge required for recording business transactions as well as the basic knowledge about cyber crime and related laws in India.

Learning Outcomes: At the end of the course, the student will be able to:

- Gain knowledge about Computerised accounting system and accounting software

- Analysis the significance of accounting in an organization

- Identify Various cyber crime related issues and legal aspects for protection.

- Record day-to-day transactions of a business in accounting software

- Generate various reports for decision making

THEORY-25 Marks

Unit 1: Computerised Accounting System
Computerised Accounting Systems: Basics of computerized accounting systems, difference between manual and computerised accounting system; overview of available software packages for computerised accounting, factors affecting selection of suitable computerised accounting software, procurement and installation of computerised accounting software.

Unit 2: Introduction to Cybercrimes
Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

Unit 3: Contemporary Business Issues in Cyber Space
Web-Centric Business, E-Business, and its significance, Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E forms; Electronic Money Transfer and UPI, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit 4: Legal framework and Cyber Laws in India
Definitions under IT Act, 2000; Authentication of Electronic Records; Electronic Governance; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries, and their liabilities; E-signatures.

PRACTICAL – 15 MARKS

Unit 1: Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit 2: Creating Masters and voucher entry
Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances
Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,
Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Unit 3: Generating Reports:
Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.

Suggested Readings:

1. Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
2. Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com).
3. Madan, Sushila, Cyber Crimes and Laws. Scholar Tech Press, Delhi.
4. Arora, Sushma. and Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
5. Brian, Craig. Cyber Law: The Law of the Internet and Information Technology Pearson Education.
6. Dejey(2018). Cyber Forensics.Oxford University Press
7. Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi.
8. Harish Chander & Kaur,G. Cyber Laws and IT Protection, 2nd ed.