



PGDCAA (Post Graduate Diploma in Computer Application with Accountancy)
PGDCAA (Post Graduate Diploma in Computer Applications) Semester-II

Course Code	PS02CDCT51	Title of the Course	C Programming
Total Credits of the Course	4	Hours per Week	4

Course Objectives:	To introduce students to <ul style="list-style-type: none">basics of algorithms, flowcharts and computer programming languages.basic programming concepts and necessary constructs of the C programming language.the concept of structured programming.arrays, strings, user-defined functions, library functions and command-line arguments in C.
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Course Content		
Unit	Description	Weightage* (%)
1.	Concept of Algorithm, Flowchart and Languages <ul style="list-style-type: none">Concept of an algorithm and a flow chart, need and definitionSymbols used to draw a flow chartTypical (primitive) examples of flow charts and algorithmsGenerations of computer languagesHigh-level and low-level languagesTranslatorsIntroduction to editors and details about one of the editors	25
2.	Basics of Programming <ul style="list-style-type: none">Problem analysisVariables, expressions & manipulationData types in a high-level language, operatorsI/O statements, Assignment statementsControl strategies, Conditions	25
3.	Structured Programming, Library Functions and Arrays <ul style="list-style-type: none">Loop statementsMethod of structured programmingCommon standard library functionsArrays	25
4.	Strings, User-Defined Functions and Command-line arguments	25





	<ul style="list-style-type: none">- String handling- Working with functions- Calling functions, passing arguments- User-defined functions- Command-line arguments	
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Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand basic programming concepts and necessary constructs of the C programming language.
2.	Understand the concept of structured programming.
3.	Understand arrays, strings, user-defined functions, library functions and command-line arguments in C.

Suggested References:	
Sr. No.	References
1.	Kernighan B., Ritchie D. : The C Programming Language, Prentice Hall.
2.	Cooper H. & Mullish H : The Sprit of C, Jaico Publication House, New Delhi.
3.	Balaguruswami : Programming in ANSI C., Tata McGraw Hill Publication.





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Syllabus with effect from the Academic Year 2021-2022





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Course Code	PS02CDCT52	Title of the Course	Fundamentals of Taxation
Total Credits of the Course	4	Hours per Week	4

Course Objectives:	To introduce students to <ul style="list-style-type: none">• fundamentals of taxation.• tax planning and residential status.• income under Head of Salary.• assessment procedures, collection of Taxes and deductions
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Course Content		
Unit	Description	Weightage* (%)
1.	Introduction <ul style="list-style-type: none">- Introduction-History of Income Tax in India- Types of Taxation- Method of Assessing Taxation- Definitions: - Income Tax, Income Assesses Assessment, Assessment Year, Previous Year, Person, Company, Total Income, Casual Income, Agriculture Income	25
2.	Tax Planning & Residential Status <ul style="list-style-type: none">- Tax Evasion- Tax Avoidance & Tax Planning- Objective of Tax Planning- Tax Planning By Individual- Residential Status: - Introduction- Classification Of Assesses By Status- Illustration of Residential Status- Incidence of Income Tax – Examples	25
3.	Income Under the Head of Salary <ul style="list-style-type: none">- Heads of Incomes- Introduction of Salary of Income- Employee & Employee Relation- Item of Salary- Bonus & Commission- Gratuity & Pension- Allowances: - House Rent Allowances, Dearness Allowances,	25





	Medical	
4.	Assessment Procedures, Collection of Taxes and Deductions <ul style="list-style-type: none">- Introduction – Return Of Income- Time for Filling Returns- Pan- Meaning of Assessment- Type of Assessment- Tax Deduct at Source (TDS)- Advance Payment of Income Tax- Deduction: - U/s 80C, 80D, 80DDB, 80G- Exempted Income- Gujarat Value Added Tax (GVAT)	25

Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand fundamentals of taxation.
2.	Understand Tax planning and residential status.
3.	Understand Income under Head of Salary.
4.	Understand assessment procedures, collection of Taxes and deductions.





Suggested References:

Sr. No.	References
1.	Taxmann : Students Guide To Income Tax Dr. Vinod Singania & Dr.Monica Singania.
2.	Systematic Approach To Income Tax Ahuja Girish & Ravi Gupta.
3.	Taxation :- Sudhir Prakashan Editor : T.J Rana.





PGDCAA (Post Graduate Diploma in Computer Application with Accountancy)
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Course Code	PS02CDCT53	Title of the Course	Accountancy-II
Total Credits of the Course	4	Hours per Week	4

Course Objectives:	To introduce students to <ul style="list-style-type: none">• budgeting systems, scenario management and variance analysis.• costing system.• ratio analysis, cash flow and funds flow statement.• system administration and other utilities.
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Course Content		
Unit	Description	Weightage* (%)
1.	Budgeting Systems, Scenario Management and Variance Analysis <ul style="list-style-type: none">- Budget Definition and Types- Element of an effective Budget- Stages of Budgeting- Advantages of Budget- Types of Budget- Master Budget- Treatment of Budget- Budgets in Tally- Variance Analysis- Budget variance in Tally- Scenario Forecast- Scenario Management in Tally- Cost volume Profit analysis	25
2.	Costing System <ul style="list-style-type: none">- Costing System- Cost Classification- Cost Classification based on Behavior- Cost Accounting- Job Costing- Process Costing- Overhead Allocation- Activity based Costing- Standard Costing	25





	- Variance Analysis	
3.	Ratio Analysis and Cash Flow and Funds Flow Statement <ul style="list-style-type: none">- Objectives- Classification of Ratio- Ratio analysis in Tally- Funds Flow Statements- Objectives- Preparation of Funds flow Statement- Funds flow in Tally- Objectives, Limitations and Classification of Cash Flow Statements- Preparation of Cash Flow Statements- Cash Flow in Tally	25
4.	System Administration and other Utilities <ul style="list-style-type: none">- Consolidation of Accounts- Split company date- Export and Import date- ODBC Compliance- Webs-Enabled	25

Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%





Course Outcomes: Having completed this course, the learner will be able to

1.	Understand budgeting systems, scenario management and variance analysis.
2.	Understand costing system.
3.	Understand ratio analysis, cash flow and funds flow statement.
4.	Understand system administration and other utilities.

Suggested References:

Sr. No.	References
1.	Advanced Accountancy –1 - By. S.N. Maheshwari
2.	Fundamental of Financial Accounting – Sehgal Ashok and Sehgal Deepak
3.	Advanced Accountancy – Tulsiam
4.	Advanced Accountancy – 1- Gupta Radhaswamy
5.	Principles and Practices of Accounting – R.L.Gupta and V.K. Gupta
6.	Advanced Accountancy – Jain S.P and Narang K.L.
7.	Financial Accounting – Khanka S.S.
8.	Financial Accounting – Narayanaswamy





PGDCAA (Post Graduate Diploma in Computer Application with Accountancy)
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Course Code	PS02CDCT54	Title of the Course	Practicals
Total Credits of the Course	6	Hours per Week	12

Course Objectives:	To introduce students to <ul style="list-style-type: none">• development and implementation of C programs.• budgeting systems, costing system and ratio analysis.
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Course Content	
Description	Weightage* (%)
Practical based on PS02CDCT51 and PS02CDCT53	100%

Teaching-Learning Methodology	Hands on Training and programming using Computer
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand development and implementation of C programs.
2.	Understand budgeting systems, costing system and ratio analysis.





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Course Code	PS02EDCT51	Title of the Course	Desktop Publishing
Total Credits of the Course	3	Hours per Week	3

Course Objectives:	To introduce students to <ul style="list-style-type: none">• basics of desktop publishing.• fundamentals of working with Corel Draw and its features.• basics of working with Adobe PageMaker and its features.• fundamentals of working with Adobe Photoshop and its features.
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Course Content		
Unit	Description	Weightage* (%)
1.	Introduction to Desktop Publishing <ul style="list-style-type: none">- Types of different Software for publishing- Corel Draw, Photoshop and Page Maker- Uses and Importance of Software's	25
2.	Corel Draw <ul style="list-style-type: none">- Using the Toolbox To add Text: Pick, Shape, Crop , Zoom, Curve, Flyout Brush, Sprayer, Calligraphic, Smart Fill ,Rectangle, Ellipse, Objects, Perfect Shape Flyout, Text Tool,. Interactive Tool, Eyedropper Tool, Outline Flyout, Fill Flyout- Creating a workspace, Customize the toolbar, Create new toolbar, Restore the Default workspace- Creating the triangles Background, Create & Arrange & the triangles.- Background & Decorative Circle, Add color to outer & circles, Create Diamond shape- Working with Different types of Menu with examples, File, Edit, View, Layout, Arrange, Effects ,Bitmaps , Text, Tools , Help	25
3.	Adobe PageMaker <ul style="list-style-type: none">- Pagemaker Program Window- Toolbox: Pointer, Text, Rotating, Cropping, Line, Constrained, Rectangle & Rectangle Frame, Ellipse & Ellipse Frame, Polygon & Polygon Frame, Hand and Zoom Tool- Different Types of Control Palette- Working with different types of Menus with Examples: File, Edit,	25





	Layout, Type, Element, Utilities, View and Window	
4.	Adobe Photoshop <ul style="list-style-type: none">- To Use Palettes: Navigator, Info, Histogram, Color, Swatches, Styles, History, Action, Layers, Measurements, Channels, Path, Animation, and Clone Source.- Tools and Toolbox: Selection, Painting, Drawing, Retouching, Marquee, Move, Lasso, Quick Selection, Crop, Slice, Healing Brush, Brush, Clone Stamp, History Brush, Eraser, Gradient, Blur, Dodge, Path Selection, Type, Pen, Shape , Notes, Eye Dropper, Hand, Zoom- Working with Screen Mode: Standard, Maximized, Full Screen- Working with Different types of Menu with Examples: File, Edit, Image, Layer, Select, Filter, Analysis, View, Window, Help	25

Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand basics of desktop publishing.
2.	Understand fundamentals of working with Corel Draw and its features.
3.	Understand basics of working with Adobe PageMaker and its features.
4.	Understand fundamentals of working with Adobe Photoshop and its features.

Suggested References:





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Sr. No.	References
1.	Desktop Publishing English Edition. Ashish Joshi Computer World.





PGDCAA (Post Graduate Diploma in Computer Application with Accountancy)
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Course Code	PS02EDCT52	Title of the Course	Multimedia Application Development
Total Credits of the Course	3	Hours per Week	3

Course Objectives:	To introduce students to <ul style="list-style-type: none">• basic concepts related to multimedia technology.• fundamentals of working with Audio, Text and Graphics.• basics of working with Video and Animation.• multimedia applications.
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Course Content		
Unit	Description	Weightage* (%)
1.	Introduction <ul style="list-style-type: none">- Multimedia: meaning- Various facets of multimedia- Classification of multimedia technology- Multimedia: hardware/software essentials- Different categories of multimedia software	25
2.	Working with Audio, Text and Graphics <ul style="list-style-type: none">- Multimedia audio: introduction, digital audio and sound card fundamentals, sound card functionalities, audio jacks, connectors, audio editing- Multimedia text: introduction, designing text for multimedia, hypermedia, hypertext- Multimedia graphics: introduction, basic concepts of color displays, monitors video modes, color monitors and their parameters	25
3.	Working with Video and Animation <ul style="list-style-type: none">- Multimedia video: introduction, video in multimedia projects, digital video fundamental, full motion and full screen videos, digital video files sizes, digital video production techniques- video production in multimedia, shooting the sequences, video capture techniques, video capture boards, video capture software, editing video, embedding sound clips- Multimedia Animation: introduction, classifications, two-dimensional animation and three dimensional animation	25





	technology, animation development process, names of animation software tools for 2D and 3D	
4.	Uses of Multimedia <ul style="list-style-type: none">- Introduction to making multimedia – The stage of Project- Hardware & software requirements to make good multimedia skills and Training opportunities in Multimedia- Motivation for Multimedia usage	25

Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand basic concepts related to multimedia technology.
2.	Understand fundamentals of working with Audio, Text and Graphics.
3.	Understand basics of working with Video and Animation.
4.	Understand multimedia applications.

Suggested References:	
Sr. No.	References
1.	Multimedia Magic. By S. Gokul, BPB Publications, 1998.
2.	Introduction to Multimedia : By Ana Weston Solomon, Tata McGraw-Hill





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	Publishing Company Limited, 2005.
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PGDCAA (Post Graduate Diploma in Computer Application with Accountancy)
PGDCAA (Post Graduate Diploma in Computer Applications) Semester-I

Course Code	PS02EDCT53	Title of the Course	Legal Accounting
Total Credits of the Course	3	Hours per Week	3

Course Objectives:	To introduce students to <ul style="list-style-type: none">• computer fundamentals• accounting standards.• international financial reporting standards.• ethics and business.• laws of contracts.
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Course Content		
Unit	Description	Weightage* (%)
1.	Accounting Standards <ul style="list-style-type: none">- Applicable of a particular accounting standard- Interpretation of various accounting standards- Scope of accounting standard- Compliance with the accounting standards	25
2.	International Financial Reporting Standards <ul style="list-style-type: none">- List of International Financial Reporting Standards- The Objective of Financial Reporting- The main Assumptions- Qualitative Characteristics of Financial Reporting- Elements of Financial Statements recognition and measurement	25
3.	Ethics and Business <ul style="list-style-type: none">- Evolution of Business Ethics (With reference to IFAS on ethics- IEG 8)- Ethics – meaning, importance, nature and relevance to business, Values and attitudes of professional accountants- The “Seven principles of public life” selflessness, integrity, objectivity, accountability, openness, honesty and leadership.	25
4.	Laws of Contracts <ul style="list-style-type: none">- Essential elements of a contract, offer and acceptance- Void and Voidable agreements- Consideration	25





	<ul style="list-style-type: none">- Legality of Object- Capacity of Parties, free Consent- E-Contracts- Strategies and considerations to enforce Contractual Obligations.- Quasi – Contracts, Contingent Contracts, termination or discharge of contracts- Special Contracts indemnity and guarantee, bailment and pledge, laws of agencies.	
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Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand accounting standards.
2.	Understand international financial reporting standards.
3.	Understand ethics and business.
4.	Understand laws of contracts.

Suggested References:	
Sr. No.	References
1.	Business Ethics by A.C. Fernando.
2.	Business Ethics and Corporate Governance by A.C. Fernando





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3.	Business Ethics and Corporate Governance by S.K.Bhatiya
4.	Indian Contract Act 1872 by Pollock and Mulla, Revised Edited by Nilinul Bhadbhade.
5.	Law Relating to Indian Contract Act, 1872 by M.L.Bhargava.
6.	The Indian Contract Act 1872 and Tenders (Single Volume by Sanjiva Row).
7.	Accounting for Management by T Vijaykumar.
8.	Accounting for Management by Dr. Ashok Sehgal and Dr. Deepak Sehgal.





PGDCAA (Post Graduate Diploma in Computer Application with Accountancy)
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Course Code	PS02FDCT51	Title of the Course	Computer Networks
Total Credits of the Course	4	Hours per Week	4

Course Objectives:	To introduce students to <ul style="list-style-type: none">• fundamental concepts related to computer networks.• basics of transmission media, switching techniques, protocols.• fundamentals of wireless networking.
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Course Content		
Unit	Description	Weightage* (%)
1.	Introduction <ul style="list-style-type: none">- Introduction - definition and advantages & disadvantages- Point-to-Point Network and Multipoint Network- Classification of Network- LAN, MAN, WAN- LAN Components and Internetworks	25
2.	Network Model and Transmission Signals <ul style="list-style-type: none">- Design Issues for Layer- OSI Reference Model- Analog & Digital Signals- Periodic & non-periodic Signal- Sine Wave characteristics	25
3.	Transmission Media & Switching Concept <ul style="list-style-type: none">- Definition, Transmission Media – Guided and Unguided- Transmission Impairment- Circuit Switching, Message Switching, and Packet Switching	25
4.	Protocol Concept & Wireless Network <ul style="list-style-type: none">- Protocol definition & needs of protocol- Transmission Topology- Introduction to Satellite Networks- Basic Concept of Bluetooth (Architecture & Layers)	25





Teaching-Learning Methodology	Blended learning approach incorporating traditional classroom teaching and online /ICT-based teaching practices.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand fundamental concepts related to computer networks.
2.	Understand basics of transmission media, switching techniques, protocols.
3.	Understand fundamentals of wireless networking.

Suggested References:	
Sr. No.	References
1.	Tanenbaum A. S. : Computer Networks, Prentice-Hall of India Ltd., New Delhi, 1997.
2.	Behrouz A Forouzan : Data Communication & Networks.

