

SARDAR PATEL UNIVERSITY

PGDCAA

Syllabus under CBCS
(Effective from June 2014)

SEMESTER II

Course Type	Course Code	Title	Theory(T) Practical(P)	Skill self-study	Cr.	Exam Duration hrs	Evaluation Total/passing		
							Int.	Uni.	Total
Core	PS02CDCT01	C Programming	3+1	1	4	3	30/12	70/28	100/40
Core	PS02CDCT02	Fundamentals of Taxation	3+1	1	4	3	30/12	70/28	100/40
Core	PS02CDCT03	Accountancy - II	3+1	1	4	3	30/12	70/28	100/40
Core	PS02CDCT04	Practicals	12	1	6	3	30/12	70/28	100/40
Foundation	PS02FDCT01	Computer Network	3+1	1	4	3	30/12	70/28	100/40
Elective	PS02EDCT01 Or PS02EDCT02 or PS02EDCT03	Desktop Publishing or Multimedia application development Or Legal Accounting	3+1	1	3	3	30/12	70/28	100/40
		Total			25	18	180	420	600

Course : PS02CDCT02
(Fundamental of Taxation)

Credits **4**
Lectures per week **4**

All units carry equal weightage.

1. Introduction

- 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

2. Tax Planning & Residential Status

- 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.

3. Income Under the Head of Salary

- Heads of Incomes
- Introduction of Salary of Income
- Employee & Employee Relation
- Item of Salary
- Bonus & Commission
- Gratuity & Pension
- Allowances: - Dearness Allowances, House Rent Allowances, Medical Allowances, City Compensatory Allowance etc
- Perquisites: Rent Free Accommodation, Free Education, Medical Facility, Provident Fund, Examples of Salary (Simple)

4. Assessment Procedures, Collection of Taxes and Deductions

- 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)

MAIN REFERENCE BOOKS :

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.

Course : PS02CDCT03
(Accountancy-II)

Credits **4**
Lectures per week **4**

All units carry equal weightage.

1. Budgeting Systems, Scenario Management and Variance Analysis

- 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

2. Costing System

- Costing System
- Cost Classification
- Cost Classification based on Behavior
- Cost Accounting
- Job Costing
- Process Costing
- Overhead Allocation
- Activity based Costing
- Standard Costing
- Variance Analysis

3. Ratio Analysis and Cash Flow and Funds Flow Statement

- 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

4. System Administration and other Utilities

- Consolidation of Accounts
- Split company date
- Export and Import date
- ODBC Compliance
- Webs-Enabled

MAIN REFERENCE BOOKS :

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

Course : PS02FDCT01
(Computer Network)

Credits 4
Lectures per week 4

All units carry equal weightage.

1. Introduction

- Introduction - definition and advantages & disadvantages
- Point-to-Point Network and Multipoint Network
- Classification of Network- LAN, MAN, WAN
- LAN Components and Internetworks

2. Network Model and Transmission Signals

- Design Issues for Layer
- OSI Reference Model
- Analog & Digital Signals
- Periodic & non-periodic Signal
- Sine Wave characteristics

3. Transmission Media & Switching Concept

- Definition, Transmission Media – Guided and Unguided
- Transmission Impairment
- Circuit Switching, Message Switching, and Packet Switching

4. Protocol Concept & Wireless Network

- Protocol definition & needs of protocol
- Transmission Topology
- Introduction to Satellite Networks
- Basic Concept of Bluetooth (Architecture & Layers)

MAIN REFERENCE BOOKS :

1. Tanenbaum A. S. : Computer Networks, Prentice-Hall of India Ltd., New Delhi, 1997.
2. Behrouz A Forouzan : Data Communication & Networks

Course : PS02EDCT01
(Desktop Publishing)

Credits **3**
Lectures per week **3**

All units carry equal weightage.

2. Introduction to Desktop Publishing

- Types of different Software for publishing
- Corel Draw, Photoshop and Page Maker
- Uses and Importance of Software's

3. Corel Draw

- 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

4. Adobe Pagemaker

- 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, Layout, Type, Element, Utilities, View and Window

5. Adobe Photoshop

- 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

MAIN REFERENCE BOOKS:

- 1.** Desktop Publishing English Edition. Ashish Joshi Computer World.

Course: PS02EDCT02
(Multimedia Application Development)

Credits **3**
Lectures per week **3**

All units carry equal weightage.

1. Introduction

- Multimedia: meaning
- Various facets of multimedia
- Classification of multimedia technology
- Multimedia: hardware/software essentials
- Different categories of multimedia software

2. Working with Audio, Text and Graphics

- 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

3. Working with Video and Animation

- 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 technology, animation development process, names of animation software tools for 2D and 3

4. Uses of Multimedia

- 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

MAIN REFERENCE BOOKS:

1. Multimedia Magic. By S. Gokul, BPB Publications, 1998.
2. Introduction to Multimedia : By Ana Weston Solomon, Tata McGraw-Hill Publishing Company Limited, 2005

Course: PS02EDCT03
(Legal Accounting)

Credits **3**
Lectures per week **3**

All units carry equal weightage.

1. Accounting Standards

- Applicable of a particular accounting standard
- Interpretation of various accounting standards
- Scope of accounting standard
- Compliance with the accounting standards

2. International Financial Reporting Standards

- 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

3. Ethics and Business

- 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.

4. Laws of Contracts

- Essential elements of a contract, offer and acceptance
- Void and Voidable agreements
- Consideration
- 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.

MAIN REFERENCE BOOKS:

1. Business Ethics by A.C.Fernando.
2. Business Ethics and Corporate Governance by A.C. Fernando
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.