



GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
i) Environmental Studies	75	100	33
Field Work	25		
A. Foundation Course			
I. Hindi Language-I		75	26
II. English Language-II		75	26
नोट:— प्रत्येक खंड में से 2 (दो) प्रश्न हल करने होंगे। सभी प्रश्न समान अंक के होंगे।			
B. Three Compulsory Groups			
Group I			
I. Financial Accounting-I	75	150	50
II. Business Communication-II	75		
Group II			
I. Business Mathematics-I	75	150	50
II. Business Reg. Framework-II	75		
Group III			
I. Business Environment-I	75	150	50
II. Business Economics-II	75		



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS B.COM PART-I

SYLLABUS FOR ENVIRONMENTAL STUDIES FOR UNDER GRADUATE COURSES

1. "इन्वायरमेन्टल साईसेस" के पाठ्यक्रम को स्नातक स्तर भाग-एक की कक्षाओं में विश्वविद्यालय अनुदान आयोग के निर्देशानुसार अनिवार्य रूप से शिक्षा सत्र 2003-2004 (परीक्षा 2004) से प्रभावशील किया गया है। स्वशासी महाविद्यालयों द्वारा भी अनिवार्य रूप से अंगीकृत किया जाएगा।
भाग 1, 2 एवं 3 में से किसी भी वर्ष में पर्यावरण प्रश्न-पत्र उत्तीर्ण करना अनिवार्य है। तभी उपाधि प्रदाय योग्य होगी।
2. पाठ्यक्रम 100 अंको का होगा, जिसमें से 75 अंक सैद्धांतिक प्रश्नों पर होंगे एवं 25 अंक क्षेत्रीय कार्य (Field Work) पर होंगे।
3. सैद्धांतिक प्रश्नों पर अंक – 75 (सभी प्रश्न इकाई आधार पर रहेंगे जिसमें आंतरिक विकल्प रहेगा)
(अ) लघु प्रश्नोंत्तरीय – 25 अंक
(ब) निबंधात्मक – 50 अंक
4. **Field Work** – 25 अंकों का मूल्यांकन आंतरिक मूल्यांकन पद्धति से कर विश्वविद्यालय को प्रेषित किया जावेगा। अभिलेखों की प्रयोगिक उत्तर पुस्तिकाओं के समान संबंधित महाविद्यालयों द्वारा सुरक्षित रखेंगे।
5. उपरोक्त पाठ्यक्रम से संबंधित परीक्षा का आयोजन वार्षिक परीक्षा के साथ किया जाएगा।
6. पर्यावरण विज्ञान विषय अनिवार्य विषय है, जिसमें अनुत्तीर्ण होने पर स्नातक स्तर भाग-एक के छात्र/छात्राओं को एक अन्य विषय के साथ पूरक की पात्रता होगी। पर्यावरण विज्ञान के सैद्धांतिक एवं फील्ड वर्क में संयुक्त रूप से 33% (तैंतीस प्रतिशत) अंक उत्तीर्ण होने के लिए अनिवार्य होंगे।
7. स्नातक स्तर भाग-एक के समस्त नियमित/भूतपूर्व/अमहाविद्यालयीन छात्र/छात्राओं को अपना फील्ड वर्क सैद्धांतिक परीक्षा की समाप्ति के पश्चात 10 (दस) दिनों के भीतर संबंधित महाविद्यालय/परीक्षा केन्द्र में जमा करेंगे एवं महाविद्यालय के प्राचार्य/केन्द्र अधीक्षकों की नियुक्ति के लिए अधिकृत रहेंगे तथा फील्ड वर्क जमा होने के सात दिनों के भीतर प्राप्त अंक विश्वविद्यालय को भेजेंगे।

UNIT-I

THE MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance, Need for public awareness.

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies, Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam's benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as resources, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life-styles.



UNIT-II Ecosystems

(9 Lecture)

- Concept of ecosystems. Structure and function of an ecosystem
- Producers, consumers of an ecosystem.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystem (Ponds, streams, lakes, rivers, oceans, estuaries)

UNIT-III Biodiversity and its Conservation

(9 Lecture)

- Introduction – Definition: genetic, species and ecosystem diversity.
- Bio geographical classification of India.
- Value of biodiversity: consumptive use, productive use, social,
- Ethical, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as mega-diversity nation.
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man- wildlife Conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In situ and Ex-situ conservation of Biodiversity.

UNIT-IV Environmental Pollution

(9 Lecture)

- Definition, causes, effects and control measures of –
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Nuclear hazards.
- Solid waste management: Causes, effects and control measures of Urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.
- Human Population and the Environment
- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.



UNIT-V Social Issues and the Environment

(9 Lecture)

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people, its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion,
- Nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Environment Protection Act
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.
- Value Education
- HIV / AIDS
- Women and Child Welfare.
- Role of Information Technology in Environment and Human Health. Case Studies.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS B.COM PART-I

आधार पाठ्यक्रम
प्रश्न पत्र—प्रथम
हिन्दी भाषा

पूर्णांक—75

नोट:

1. प्रश्न पत्र 75 अंक का होगा।
2. प्रश्न पत्र अनिवार्य होगा।
3. इसके अंक श्रेणी निर्धारण के लिए जोड़े जावेंगे।
4. प्रत्येक इकाई के अंक समान होंगे।
- 5.

पाठ्य विषय —

इकाई—1 पल्लवन, पत्राचार तथा अनुवाद एवं पारिभाषिक शब्दावली।

इकाई—2 मुहावरे—लोकोक्तियाँ, शब्दशुद्धि, शब्द ज्ञान—पर्यायवाची, विलोम, अनेकार्थी, समश्रुत (समानोचरित) अनेक शब्दों के लिए एक शब्द।

इकाई—3 देवनागरी लिपि की विशेषता, देवनागरी लिपि एवं वर्तनी का मानक रूप।

इकाई—4 कम्प्यूटर में हिन्दी का अनुप्रयोग, हिन्दी में पदनाम।

इकाई—5 हिन्दी अपठित, संक्षेपण, हिन्दी में संक्षिप्तीकरण।

पाठ्यक्रम के लिए पुस्तकें—

1. भारतीयता के स्वर साधन धनंजय वर्मा — म.प्र. ग्रंथ अकादमी।
2. नागरी लिपि और हिन्दी — अनंत चौधरी — ग्रंथ अकादमी पटना।
3. कम्प्यूटर और हिन्दी — हरिमोहन, तक्षशिला प्रकाशन, दिल्ली।



FOUNDATION COURSE
PAPER-II
ENGLISH LANGUAGE

M.M. 75

UNIT-I Basic Language skills: Grammar and Usage.

Grammar and vocabulary based on the prescribed text.

To be assessed by objective/multiple choice tests.

**Grammar – 20 Marks,
Vocabulary –15 Marks**

UNIT-II Comprehension of an unseen passage.

05 Marks

This should simply not only (a) an understanding of the passage in Question, but also (b) a grasp of general language skills and issues With reference to words and usage within the passage and (c) the Power of short independent composition based on themes and issues Raised in the passage.

To be assessed by both objective multiple choice and short answer type tests.

UNIT-III Composition: Paragraph writing

10 Marks

UNIT-IV Letter writing (The formal and Informal)

10 Marks

Two letters to be attempted of 5 marks each. One formal and one Informal.

UNIT-V Texts:

15 Marks

Short prose pieces (Fiction and not fiction) short poems, the pieces should cover a range of authors, subjects and contexts. With poetry if may sometimes be advisable to include pieces from earlier periods, which are often simpler than modern examples. In all cases, the language should be accessible (with a minimum of explanation and reference to standard dictionaries) to the general body of students schooled in the medium of an Indian language. Students should be able to grasp the contents of each piece; explain specific words, phrases and allusions; and comment on general points of narrative or argument. Formal Principles of Literary criticism should not be taken up at this stage. To be assessed by five short answers of three marks each.



GROUP-I
PAPER – I
FINANCIAL ACCOUNTING

M.M. 75

OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

COURSE INPUTS

UNIT-I

Meaning and Scope of Accounting: Need, development, and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles, Accounting Standard: International accounting Standard only outlines, Accounting standard in India. Accounting Transaction: Accounting cycles Journal Rules of debit & Credit, Compound Journal Entry opening Entry Relationship between journal & ledger, Capital & Revenue: Classification of Income & Expenditure and Receipt.

UNIT-II

Final accounts; Trial balance; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

UNIT-III

Depreciation, Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Indian accounting Standard : Provisions and Reserves. Accounts of Non-Trading Institutions.

UNIT-IV

Special Accounting Areas: Branch Accounts : Dependent branch : Debtors system, stock and debtor system; Hire-purchase and instalment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service.

UNIT-V

a. Partnership Accounts : Essential characteristics of partnership; Partnership deed : Final accounts; Adjustments after closing the accounts; Fixed fluctuating capital; Goodwill; AS-10; Joint Life Policy; Change in Profit Sharing Ratio.

b. Reconstitution of a partnership firm-Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a firm; Accounting Entries; Insolvency of Partnership firm-Modes of Dissolution of a firm; Accounting entries; Insolvency of partners distribution.



GROUP-I
PAPER – II
BUSINESS COMMUNICATION

M.M. 75

OBJECTIVE

The Objective of this course is to develop effective business communication skills among the students.

COURSE INPUTS

UNIT-I

Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating; Communication models and process principles of effective communication; Theories of communication; Audience analysis. Self-Development and Communication: Development of positive personal attitudes, SWOT analysis; Vite's model of interdependence; Whole communication.

UNIT-II

Corporate Communication: Formal and informal Communication networks; Grapevine; Miscommunication (Barriers); Improving Communication. Practices in business communication: Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

UNIT-III

Writing Skills : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

UNIT-IV

Report Writing: Introduction to a proposal, short report and formal report, report preparation. **Oral Presentation:** Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

UNIT-V

Non-verbal Aspects of Communicating, **Body language:** Kinesics, Proteomics, Para language. Effective listening: Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions. **Interviewing Skills:** Appearing in interviews; conducting interviews; Writing resume and letter of application. **Modern Forms of Communicating:** Fax; E-mail; Video conferencing; etc. International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.



GROUP-II
PAPER – I
BUSINESS MATHEMATICS

M.M. 75

OBJECTIVE

The objective of this course is to enable the students to have such minimum Knowledge Of Mathematics as is applicable to business and economic situations.

COURSE INPUTS

UNIT-I

Calculus (Problems and theorems involving trigonometrically ratios are not to be done). Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Maxima and Minima; Cases of one variable involving second or higher order derivatives; logarithm's

UNIT-II

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants up to third order; Adjoin of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoin and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.

UNIT-III

Linear Programming-Formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints. Transportation Problem, ratio & Proportion.

UNIT-IV

Compound interest and Annuities : Certain different types of interest rates; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

UNIT-V

Averages, Percentages, Commission Brokerage, Profit and Loss.



OBJECTIVE

The objective of this course is to provide a brief idea about the framework of Indian business laws.

COURSE INPUTS

UNIT-I

Law of Contract (1872) : Nature of Contract; Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT-II

Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT-III

Sale of Goods Act 1930 : Formation of contracts of sale; Goods and their classification, price, Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

UNIT-IV

Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; bill of exchange & cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

UNIT-V

The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressed machinery; **Foreign exchange Management Act 2000**: Definitions and main provisions, Right to Information Act 2005 (Main Provisions).



GROUP-III
PAPER – I
BUSINESS ENVIRONMENT

M.M. 75

OBJECTIVE

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

COURSE INPUTS

UNIT-I

Indian Business Environment: Concept, components, and importance.

Economic Trends (overview) : Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT-II

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

UNIT-III

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing. Privatization; Devaluation; Export-import policy; Regulation of foreign investment; Collaborations in the light of recent changes.

UNIT-IV

International Environment : International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions – GATT, WTO, World Bank, IMF; FDI, Counter trade.



OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

COURSE INPUTS

UNIT-I

Introduction: Basic problems of an economy; Working of price mechanism. Elasticity of Demand: Concept and measurement of elasticity of demand: Price, income and cross elasticity's; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT-II

Production Function: Law of variable proportions; Iso-quants; Expansion path; Returns to scale; Internal and external economies and diseconomies.

UNIT-III

Theory of Costs : Short-run and long-run cost curves – traditional and modern approaches. Market Structures I Market structures and business decisions; Objectives of a business firm.

- a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
- b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly Price discrimination. Practical applications.

UNIT-IV

- a. Monopolistic Competition : Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
- b. Oligopoly: Characteristics, in determination pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly.

UNIT-V

Factor Pricing-I: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour.

Factor pricing-II: Rent concept, Recording and modern theories of Rent quasirent. Interests-concept and theories of interest; Profit-nature, concepts and theories of profit.



**COMPUTER APPLICATION
MARKS DISTRIBUTION**

Theory Paper	Paper – I	Total Marks – 50
	Paper – II	Total Marks – 50

Every unit of theory paper will consists of 10 marks.

Practical Paper	Total Marks – 50
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Practical Marks Distribution:

Viva	- 10
Internal	- 15
Practical	- 25

Total Marks – 150

**COMPUTER APPLICATION
PAPER-I**

COMPUTER FUNDAMENTALS AND OFFICE AUTOMATION

UNIT-I-Introduction to Computers

Computer System Characteristics and Capabilities: Speed, Accuracy, Reliability, Memory capability, Repeatability. Computer Hardware and Software: Block Diagram of Computer, Different types of Software. Data Processing: Data, Data Processing System, Storing Data, Processing Data. Types of Computers: Analogy, Digital, Hybrid General and Special Purpose Computers. Computer Generations: Characteristics of Computer Generations Computer Systems – Micro, Minis & Main-Frames. Introduction to a PC: The IBM Personal Computer Types of PC systems PC, XT & AT Pentium PC's. Prevailing computer configurations. Various types of computer peripherals and memory devices. Limitations of Micro Computer.

UNIT-II

Computer Software and Application

System Software : System Software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems programs, Booting Loader, Diagnostic Tests, BIOS, Utility Programs, File Maintenance, Language Processors, Assembler, Compiler & Interpreter. Types of operating system- MS DOS, WINDOWS, UNIX/Linux. Application Software: Microcomputer Software, Interacting with the System, Trends in PC software, Types of Application Software, Difference between Program and Packages.

UNIT-III

Operating System

Fundamentals of DOS: Physical Structure of the Disk, Compatibility of drives, Disks & DOS versions, Preparing Disks for use, Device Names. Getting Started with DOS : Booting Process, System Files and Command com, Internal DOS Commands – DIR, MD, CD, COPY, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE. Files & Directories,



Elementary External DOS Commands – CHKDSK, MEM, XCOPY, PRINT, DISKCOPY, DISKCOMP, DOSKEY, HELP, TREE, SYS, LABEL, ATTRIB, Creating a Batch Files, Additional Commands – ECHO, PROMPT, MODE, GRAPHICS, EDIT, FORMAT, FDISK, BACKUP, RESTORE, MORE SORT, APPEND Windows Concepts, Features, Structure, Desktop, Taskbar, Start Menu, My Computer, Recycle Bin. Accessories: Calculator, Notepad, Paint, WordPad, Character Map. Explorer: Creating folders and other Explorer facilities. Internet explorer basics, navigating the web.

UNIT-IV

MS WORD –

Creating & editing word documents, Formatting documents – aligning documents, indenting paragraphs, changing margin, formatting pages, formatting paragraph, printing labels, working with tables, formatting text in tables, inserting & deleting cells, rows & columns, use Bulleted & numbering. Checking spelling & Grammar, Finding synonyms, Working with Graphics, inserting ClipArt, working templates, Creating templates, working with Mail – Merge, Writing the Form letter, Merging Form documents, Merging to label, Working with Mailing lists and Data Sources, Selecting Merge Records, Creating Macro, Running Macro.

Presenting with power point : Creating presentation, working with slides, Different type of slides, setting page layout, selecting background & applying design, adding Graphics to slide, adding sound & Movie, working with table, crating chart & Graph, playing a slide show, slide transition, advancing slides, setting time, rehearsing timing, animating slide, animating objects, running the show from windows.

UNIT-V

Working with Excel –

Introducing Excel, Use of Excel sheet, saving, opening & printing workbook, Apply formats in cell & text, Divide worksheet into pages, setting page layout, adding Header & Footer. Using multiple documents, arranging windows i.e. (Cascade, Tiled, Split), Protecting your work, password protection, Working with Functions & Formulas, using absolute reference, referencing cell by name, using cell label, Giving name to cell and ranges, working with formulas (Mathematical & Trigonometric, Statistical, Data time, Most recently used). Working with Excel Graphics, creating chart & graphs. Working with lists & database, sorting a database, Filtering a database, using auto filter, Criteria Range, Calculating total & Subtotal, Creating Pivot table, Goal seek, Recording & Playing Macros, Deleting & Selecting Macro location, Use of Freeze option.



COMPUTER APPLICATION
PAPER-II
COMPUTERIZED FINANCIAL ACCOUNTING

UNIT-I

Introduction to Data Base Management System, Introduction to FoxPro. Creating Data Base Files, list, display, edit browse replace, delete, pack, recall, locate-continue seek and find, sort, index, display structure, modify structure, memo field.

UNIT-II

Memory variables, store, date and time function, printing reports and labels, mathematical function – sum, average, count, sqrt(), min(), max(), between(), len(), Floor(), int(), log(), sign(), character function - left(), right(), at(), stuff(), is upper(), islower(), isalpha(), isdigit(), replicate(). Creation of Macros, Array.

UNIT-III

Programming with FoxPro : modify command, using do while-end do, making decision with if-endif, scan-end, text-endtext, do...case-end...case, for-end for, accept, input, wait, set relation, update, join, @ say, get command with read, pictures and functions with @.windows, menus and popus-creating menu define menu, defining and using popup and popup features, creating simple menu with @ prompt, defining and using windows.

UNIT-IV

Introduction to Accounting Software [Ex-Tally], Creation of Accounts Receivable and payable, Compound Journal entry, Opening entry of Ledger.

UNIT-V

Voucher Entry : Types of Voucher, Capital and Revenue, Income, Expenditure, Receipts Preparation of Trial Balance, Profit & Loss Account & Balance Sheet. Depreciation, Provisions and Reserves, Methods of Depreciation, Depreciation of assets, Depreciation of replacement cost.