

**UNIVERSITY OF RAJASTHAN,**  
**JAIPUR**

**Post Graduate Diploma in  
Computer Accounting and  
Auditing  
(PGDCAA)  
(Annual Scheme)  
(Self Finance Course)  
2014**

Prepared by Pushk

Checked by   
2014

**P.G. DIPLOMA IN COMPUTER ACCOUNTING AND AUDITING**

(PGDCAA) *Annual - 2014*  
 (Self Financing Course)

**General Information**

**Eligibility for Admission :** Graduate/Post-Graduate from ANY discipline, securing a minimum of 40% marks at degree or post-graduate examination is eligible for admission.

**Duration :** The duration of the course will be one academic session

**Number of seats :** Minimum of 10 and maximum 60.

**Medium :** English/Hindi will be medium, both for teaching and Examination. Examination question papers will only be in English Language.

**Teaching Hours :** There will be 40 hours teaching in each paper.

**Enrolment :** If a candidate admitted in the course is not enrolled in this University shall have to enrol himself/herself as per University rules.

**SCHEME OF EXAMINATION**

The Scheme of examination shall be as follows :

**A. Written Examination of three hours duration in each of the following papers :**

	Max. Marks	Min Marks
Paper I : Fundamentals of Accounting and Auditing	100	40
Paper II : Computer Fundamentals	100	40
Paper III : Computer based Information System and E-Commerce	100	40
Paper IV : A. MS Office and Accounting Package (Theory)	50	20
B. MS Office and Accounting Package (Practical Lab.)	50	20

**Practical Lab.:** The practical in paper IV (B) (MS Office & Accounting Package) will be of 2 hours duration and involve laboratory exercises/experiments and viva-voce. The computer laboratory Practical examination will be conducted by an external examiner appointed by the university in the department / institution concerned.

Practicals

**Paper I: Fundamentals of Accounting and Auditing****Duration : 3 hrs.****Max. Marks : 100**

1. Introduction to Accounting : Meaning of accounting, Accounting Process, Objectives of Accounting, Basic Accounting terminology, Types of Financial Statement, Users of financial statements. Theory base of Accounting : Basic accounting Concepts, Assumptions and Principles. Journal : Source documents and vouchers, Accounting equation,.
2. Double entry system, Subsidiary books, ledger and Trial balance.
3. Final Accounts with Adjustment, Auditing : Meaning, Objects, Fraud and Errors, Book-keeping, Accounting and Auditing,
4. Audit Programme, Internal Control and Internal Check
5. Vouching, Verification and Valuation of Assets and Liabilities.

**Paper II: Computer Fundamentals****Duration : 3 hrs.****Max. Marks : 100**

1. Introduction to computers: Computer hardware, classification of computers, Computer components and input and output devices, Storage devices, Computer Software.
2. Data Representation : Introduction, Number system : Decimal, binary, octal, hexadecimal system. Conversion from decimal to binary, octal, hexadecimal and Unicode. Binary Arithmetic.
3. Windows based operating system : Overview of different versions of windows, Installation of windows, Different types of operating systems, Basic features of windows, Functions of operating systems : file management, process management, memory management, device management and security management.
4. Computer networks: Meaning and importance of networking, data transmission media and mode, Network devices, Wireless networking.
5. Internet & Intranet : History of internet, Different types of networks, Terminology of Internet, Internet architecture and protocol, Internet connections and services, Internet address uses of internet and Security system.

**Paper III: Computer based Information System and E-Commerce****Duration : 3 hrs.****Max. Marks : 100**

1. Introduction, definition, need of an efficient information system, Business information system, classification of information system.
2. Introduction, Characteristics of information system, Accounting information system, Financial Information system, Manufacturing information system and Integration system and integration of business function.
3. Transaction processing systems : Introduction, Objective of TPS, Transaction processing cycle : Revenue cycle, expenditure cycle, production cycle, Finance cycle and working capital cycle. Components of the transaction processing system.
4. Introduction, office automation system, Advantages and limitations of office automation system, Essential tools and their utility, virtual office.
5. E-commerce : Introduction, E-business, Models of E-commerce, Business strategy in Electronic age, E-payment system, Electronic data interchange, Security issues in E-transactions.

**Paper IV (A): MS Office and Accounting Package (Theory)****Duration : 2 hrs.****Max. Marks : 50**

1. Windows Concepts : Installation of windows and other devices, Control panel, task bar, toolbars, display setting, Files and folders management, Printer settings, Finding files and folders, formatting disks and windows utilities.
2. Microsoft Word : Creation of file, Editing of file, Mail Merge, Table, Formatting text and tables etc.
3. Microsoft Excel : Creation of excel documents, cell referencing, functions – statistical, financial and database management.
4. Microsoft Access and Power Point : Creation of tables, query and reports. Creation of slides, slide designs and transitions.
5. Business application Accounting package : Basics of tally, Voucher entry, Inventory management, reports generations. financial data analysis

**Paper IV (B): MS Office and Accounting Package (Practical Lab)**

Duration : 2 hrs.

Max. Marks : 50

1. Windows Concepts : Installation of windows and other devices, Control panel, task bar, toolbars, display setting, Files and folders management, Printer settings, Finding files and folders, formatting disks and windows utilities.
2. Microsoft Word : Creation of file, Editing of file, Mail Merge, Table, Formatting text and tables etc.
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