

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)**  
**Programme at Semester IV**  
**with Effect from the Academic Year 2017-2018**

**2A. Ability Enhancement Courses (AEC)**

**Information Technology in Accountancy - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Business Process	15
2	Computerized accounting system	20
3	Concept of MIS Reports in Computer Environment	15
4	IT and Auditing	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Business Process</b>
	<p>Introduction, Definition and Meaning of business process            Flow of business process for accounting, purchase, sales and finance            Classification of business processes            Introduction, Definition and Meaning of Business Process Management            Principles and practices of Business Process Management            Business Process Management life cycle            Theories of Business Management Process            Implementation of Business process Management – need, key factors and importance            Automation of business Processes – benefits, risks, challenges            Accounting systems automation            IT and Business Process Management            Information systems – Meaning, Use of IT in accountancy</p>
2	<b>Computerized accounting system</b>
	<p>Introduction and meaning            Uses and Benefits            Role            Need and requirements of computerized accounting            Basic requirements of computerized accounting system            Limitations of computerized accounting system            Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.            Accounting Software            Introduction and meaning            Advantages of accounting software            Uses of Accounting software            Various accounting softwares            Accounting software TALLY – Accounting and reports</p>
3	<b>Concept of MIS Reports in Computer Environment</b>
	<p>Introduction            Concept of MIS            Need for MIS            Characteristic of MIS            Outputs of MIS            Role of MIS            Guidelines for Developing MIS reports            Functional Aspects of the MIS:            Problems in MIS            Knowledge required for studying MIS            MIS and Computer</p>
4	<b>IT and Auditing</b>
	<p>Need and importance of IT in auditing            Auditing in IT environment</p>