

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

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

Sr. No.	Modules / Units
1	Business Process
	<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	Computerized accounting system
	<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	Concept of MIS Reports in Computer Environment
	<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	IT and Auditing
	<p>Need and importance of IT in auditing Auditing in IT environment</p>