

**KHYBER PAKHTUNKHWA
BOARD OF TECHNICAL & COMMERCE EDUCATION**



CURRICULUM

FOR

D.COM PART-I & PART-II

(COMMERCE AND OFFICE SECRETARIAL GROUP)

REVISED 2022

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Scheme of Studies and Evaluation Plan For Diploma in Commerce Part-I (Commerce Group)				
S. No	Subject	Credit Hours	P/Week	Marks
1	English	2	6	100
2	Urdu	2	6	100
3	Islamic Study (for Muslims)	1	3	50
4	Mutal-e-Quran Hakim (for Muslims)	1	3	50
5	Ethics (for Non-Muslims)	2	6	100
6	Computer Applications to Commerce	2	6	100
7	Fundamentals of Commerce-I	2	6	100
8	Buss: Maths & Statistics	2	6	100
9	Financial Accounting-I	2	6	100

Total = 700

Scheme of Studies and Evaluation Plan For Diploma in Commerce Part-II (Commerce Group)				
S. No	Subject	Credit Hours	P/Week	Marks
1	English	2	6	100
2	Urdu	2	6	100
3	Pak Study	1	3	50
4	Mutal-e-Quran Hakeem (for Muslims) / Ethics (for Non-Muslims)	1	3	50
5	Fundamental of Commerce-II	2	6	100
6	Principles of Economics	2	6	100
7	Financial Accounting-II	2	6	100
8	Computerized Accounting	2	6	100

Total = 700

Scheme of Studies and Evaluation Plan For Diploma in Commerce Part-I (Office Secretarial Group)				
S. No	Subject	Credit Hours	P/Week	Marks
1	English	2	6	100
2	Urdu	2	6	100
3	Islamic Study (for Muslims)	1	3	50
4	Mutal-e-Quran Hakim (For Muslims)	1	3	50
5	Ethics (For Non-Muslims)	2	6	100
6	Computer Applications to Commerce	2	6	100
7	Fundamentals of Commerce-I	2	6	100
8	Buss: Maths & Statistics	2	6	100
9	English Shorthand-I	2	6	100

Total = 700

Scheme of Studies and Evaluation Plan For Diploma in Commerce Part-II (Office Secretarial Group)				
S. No	Subject	Credit Hours	P/Week	Marks
1	English	2	6	100
2	Urdu	2	6	100
3	Pak Study	1	3	50
4	Mutal-e-Quran (for Muslims) / Ethics (for Non-Muslims)	1	3	50
5	Fundamentals of Commerce-II	2	6	100
6	Principles of Economics	2	6	100
7	English Shorthand-II	2	6	100
8	English Type Writing	2	6	100

Total = 700

English (D.Com-I)	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

Urdu (D.Com-I)	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

Islamic Studies (D.Com-I)	
Total Marks	50
Total Weeks	32
Contact Hours / Week	03
Total Contact Hours	96
(As per syllabus of Board of Intermediate and Secondary Education)	

Mutal-e-Quran Hakeem (D.Com-I)	
Total Marks	50
Total Weeks	32
Contact Hours / Week	03
Total Contact Hours	96
(As per syllabus of Board of Intermediate and Secondary Education)	

COMPUTER APPLICATIONS TO COMMERCE**For****D.Com Part-I**

Total Marks:	100	Theory Marks:	70	Practical Marks:	30
Total Weeks:	32				
Contact Hours per week:	06				
Total Contact Hours:	192				
Theory Hours:	130				
Practical Hours:	62				

GENERAL OBJECTIVES:

After the completion of this course, students are expected to be able:

1. To Understand the application of Information Technology in business environment.
2. To Understand the working of different parts of a computer system.
3. To utilize freely available software from free and Open Source resources such as Google and OpenOffice.org
4. To Design and Prepare documents for personal and business use by using Microsoft Office 2016.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	<p>INTRODUCTION TO INFORMATION TECHNOLOGY</p> <p>1.1 Definition of Information Technology</p> <p>1.2 Components of Information Technology: Data resources, Human resources, Hardware resources, Software resources and Telecommunication resources.</p> <p>1.3 Advantages of Electronic Data Processing Systems</p> <p>1.4 Definition of Computer System</p> <p>1.5 Basic Components of a Computer System</p> <p>1.5.1 Input Devices</p> <p>1.5.2 Output Devices</p> <p>1.5.3 Memory Devices (RAM, ROM)</p> <p>1.5.4 Secondary Storage Devices</p> <p>1.5.5 Processing Device (Microprocessor)</p> <p>1.6 Definition and Types of Computer Software with examples.</p> <p>1.6.1 System Software</p> <p>1.6.2 Application Software</p> <p>1.7 Proprietary, Free and Open Source Software: Microsoft Office Suite, Google Applications, OpenOffice</p>	04 Weeks	24
02	<p>INTRODUCTION TO MICROSOFT OFFICE SUITE 2016</p> <p>Microsoft Office Applications' Primary User Interface:</p> <ul style="list-style-type: none"> ➤ Title bar ➤ Quick Access Toolbar ➤ Ribbon ➤ Tabs ➤ Status Bar <p><u>WORD PROCESSING</u></p> <p>2.1. General Features of Word processors: Editing, Formatting, Page Layout & Printing, Spelling & Grammar, Header & Footer, Picture / Table Insertion & Formatting, Screen Layouts.</p> <p>2.2. BASIC EDITING Creating a New Document, Saving a Document for the First Time, Saving Document in Different File Formats, Creating a Document Using a Template, Using Print Preview, Printing a Document, Opening an Existing Document, Using Zoom, Finding and Replacing Text, Using AutoCorrect, Cutting Copying and Pasting Text.</p> <p>2.3. TEXT FORMATTING Using the Font Group, Changing Fonts and Font Sizes, Applying Character Attributes, Setting Character Spacing, Using Format Painter, Applying Styles, Creating and Modifying WordArt, Using the Clear Formatting Button.</p> <p>2.4. PARAGRAPH FORMATTING Formatting Paragraph, Setting Indents (First Line, Hanging, Left, Right), Setting Line Spacing, Setting Paragraph Spacing, creating a Bulleted List, Creating a Numbered List.</p>	06 Weeks	36

	<p>2.5. PAGE FORMATTING The Layout Tab, Setting Margins, selecting a Page Orientation, Choosing a Paper Size.</p> <p>2.6. CREATING TABLES Using the Insert Table Dialog Box, Layout Tab on the Table Tools Ribbon (Using AutoFit, Resizing a Row or Column, Merging and Splitting Table Cells).</p>		
03	<p>SPREADSHEET PROCESSING</p> <p>3.1. Introduction to Spreadsheet Software.</p> <p>3.2. General Features of Spreadsheets (Rows, Columns, Worksheets, Workbooks, Functions and Formulas, Editing, Formatting, Screen Layouts)</p> <p>3.3. WORKING WITH EXCEL Creating a New Workbook, Opening an Existing Workbook, Entering and Editing Data in Worksheet (Entering Basic Data, Deleting and Clearing Cell Contents, Entering Dates, Cutting, Copying and Pasting Data).</p> <p>3.4. FORMATTING CELLS AND WORKSHEETS Inserting and deleting cells, Merge cells, Format Cells by using Format Painter, Insert and delete columns or rows, Insert headers and footers, Rename a worksheet, Add a worksheet to an existing workbook, Change magnification by using zoom tools.</p> <p>3.5 USING FORMULAS AND FUNCTIONS Understanding Formulas, Using Absolute and Mixed Cell References in Formulas, Using Cell Ranges in Formulas, Summarizing Data Using Functions (SUM, COUNT, COUNTA, COUNTBLANK, AVERAGE, MIN, MAX), Using Conditional Logic Functions (IF, AND, OR), Using Formulas to Conditionally Summarize Data (SUMIF, COUNTIF), Using Formulas to Modify Text (LEFT, RIGHT, MID, TRIM, UPPER, LOWER, CONCATENATE).</p> <p>3.6 CREATING CHARTS Creating a new Chart, formatting a Chart with a Quick Style, formatting a Data Series, modifying a Chart’s Legend, choosing a different chart type, Switching Between Rows and Columns in Source Data.</p>	13 Weeks	78
04	<p>INTRODUCTION TO DATABASE</p> <p>4.1 Definition of Database and Database Management System (DBMS)</p> <p>4.2 Relational Database</p> <p>4.2.1 Definition and Concept</p> <p>4.2.2 Entity, Table, Record and Field</p> <p>4.2.3 Primary Key, Composite Key and Foreign Key</p> <p>4.2.4 Referential Integrity</p> <p>4.2.5 Types of Relationships (One-to-one, One-to-Many, Many-to-Many)</p> <p>4.3 Introduction to Microsoft ACCESS 2016</p> <p>4.4 CREATING TABLES AND RELATIONSHIPS Creating a Database, Creating a Table in datasheet view, Saving a Table, Saving a Database, Creating a Custom Table in Design View, Access Data types, Adding Fields in a Table</p>	06 Weeks	36

	<p>4.5 CREATING FORMS Creating a Simple Form, Creating a Form in Design View, Using the Form Wizard, Sorting Data within a Form, Filtering Data within a Form.</p> <p>4.6 CREATING QUERIES Creating a Query from a Table, Adding Table to a Query, Creating a Query from Multiple Tables, Adding Criteria to a Query.</p> <p>4.7 CREATING REPORTS Creating a Simple Report, Using the Report Wizard, Creating a Report in Design View.</p>		
05	<p>PRESENTATION SOFTWARE</p> <p>5.1 Introduction to Presentation Software.</p> <p>5.2 PRESENTATION BASICS Creating a Presentation, Saving a Presentation, Closing a Presentation, Adding New Slides to a Presentation, Selection of Layout, Duplicating Selected Slides, Rearranging Slides in a Presentation, Deleting Slides from a Presentation, Applying themes to Slides.</p> <p>5.3 USING ANIMATION Applying Transition Effects, Applying Animations, Setting Up a Slide Show.</p>	03 Weeks	18
Total		32	192

Criteria for marks allocation in practical

Practical Paper Comprising two questions	Computer-based Demonstration	Viva Voice	Total marks
10	15	5	30

Reference Books

1. Information Technology in Business 2nd Edition
By Dr. Amir Manzoor (ISBN-9781974503049)
2. Textbook of Computer Science Garde 11
National Book Foundation as
Federal Textbook Board Islamabad.

FUNDAMENTALS OF COMMERCE-I**For****D.Com Part-I**

Total Marks:	100
Total Weeks:	32
Contact Hours per week:	06
Total Contact Hours:	192

Introduction:

The course of Fundamentals of Commerce-I is designed to provide basic knowledge of commerce, trade and aids to trade to the students at intermediate level. The course will lay solid foundation for higher studies in the field of commerce.

General Objectives:

- Understand the chain of production
- Describe commerce & differentiate between trade and commerce
- Explain the role of retailers in commercial activity.
- Explain the role of wholesalers in commerce.
- Develop awareness about the documents involved in home trade and how to prepare documents of trade.
- Understand the role of technology in commerce & trade and apply modern technology in setting up online commercial activities.
- Describe the role of advertising and communication for the promotion of commerce.
- Explain the role of transportation and warehousing in commercial activities.
- Understand risk and insurance.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	01 THE CHAIN OF PRODUCTION 1.1 What Is Production 1.2 Need of production 1.2.1 Needs & wants 1.3 Branches of Production 1.3.1 Direct Production 1.3.2 Indirect Production 1.4 Primary Production 1.5 Secondary Production	02 Weeks	12
02	02 COMMERCE 2.1 What is Commerce 2.2 What is Trade 2.3 Aids to Trade 2.3.1 Advertising 2.3.2 Communication 2.3.3 Transport 2.3.4 Warehousing 2.3.5 Insurance 2.3.6 Banking & Finance	03 Weeks	18
03	03 RETAILERS 3.1 Who is retailer 3.2 Services of Retailers to consumers 3.3 Services of Retailers to Wholesalers & manufacturer	02 Weeks	12
04	04 TYPES OF RETAILERS 4.1 Types of Small Scale Retailers 4.2 Retailers without shops 4.3 Retailers with shops 4.3.1 Multiple Chain stores 4.3.2 Super Markets 4.3.3 Hyper Markets 4.4 Characteristics of Small Scale Retailers 4.4.1 Advantages & Disadvantages of Small Scale Retailers 4.5 Types of Large Scale Retailers 4.5.1 Characteristics of large Scale Retailers 4.5.2 Advantages & disadvantages	03 Weeks	18
05	05 ONLINE SHOPPING 5.1 Mail Order 5.1.1 Characteristics of Mail Order 5.1.2 Advantages & Disadvantages of Mail Order 5.2 Mobile Shopping 5.3 Shopping on The Internet 5.3.1 Advantages & Disadvantages of Online Shopping	03 Weeks	18
06	06 WHOLESALE TRADE 6.1 What is Wholesale Trade 6.2 Functions of Wholesalers 6.3 Channels of Distribution 6.4 Services of Wholesalers	02 Weeks	12

07	07 TRADE 7.1 Home trade 7.2 Benefits of home trade 7.3 Documents of home trade 7.3.1 Enquiry 7.3.2 Quotation 7.3.3 Catalogue 7.3.4 Price List 7.3.5 Order 7.3.6 Advice Note 7.3.7 Delivery Note 7.3.8 Invoice 7.3.9 Credit Note 7.3.10 Statement of Account 7.3.11 Receipt 7.4 International Trade 7.4.1 Benefits of international trade 7.4.2 Exports & imports	03 Weeks	18
08	08 THE ROLE OF ADVERTISING 8.1 What is advertising 8.2 Purpose of Advertising 8.3 Benefits of Advertising 8.4 Dangers of Advertising 8.5 Types of Advertising 8.6 Advertising Media 8.6.1 Advantages & Disadvantages of advertising media 8.7 Digital advertising 8.7.1 Mobile advertising 8.7.2 Social Media advertising	03 Weeks	18
09	09 COMMUNICATION 9.1 What is Communication 9.2 Importance of Communication 9.3 Methods of Communication 9.3.1 Oral Communication 9.3.2 Written Communication 9.3.4 Telephonic methods of communication 9.3.5 Electronic methods of communication	03 Weeks	18
10	10 TRANSPORTATION 10.1 What is Transport 10.2 Importance of Transportation 10.3 Methods of Transport 10.3.1 Advantages & Disadvantages of Road Transport 10.3.2 Advantages & Disadvantages of Rail Transport 10.3.3 Advantages & Disadvantages of Air Transport	03 Weeks	18
11	11 WAREHOUSING 11.1 What is warehousing 11.2 Importance of warehousing 11.3 Functions of Warehousing 11.4 Types of warehouses 11.4.1 Bonded warehouse 11.4.2 Cold storage warehouse 11.4.2 Cash & carry warehouse 11.4.2 Manufacturers & retailers warehouse	03 Weeks	18

12	12 INSURANCE 12.1 What is Insurance 12.2 Purposes of Insurance 12.3 What is Risk 12.3.1 Types of risk affecting Businesses 12.3.2 Types of risk affecting individuals	02 Weeks	12
	Total	32	192

Recommended Book: Commerce

Mary Trigwell-Jones University of Cambridge

Reference Books:

1. Commerce (Dr Junaid Ahmed Oxford University Press)
2. Khalid Mehmood Cheema. Introduction to Business. Lahore: Syed Mobeen Mehmood and Company
3. Muhammad Irshad, Introduction to Business. Lahore: Naveed Publications
4. Askari Zaidi S A, Fundamentals of Business, Orient Publishers, Karachi
5. Ali M. H., Introduction to Business.
6. Business Organizations by 'Nisar-ud-din'
7. Introduction to Business by 'M. Saeed Nasir'

BUSINESS MATHEMATICS & STATISTICS

For

D.Com & DBA Part-I

Total Marks:	100
Total Weeks:	32
Contact Hours per week:	06
Total Contact Hours:	192

General Objectives:

The objective of the course is to develop mathematical and statistical techniques commonly used in solving business problem. The course assumes no prior knowledge of Mathematics and statistics and beginning with elementary concepts such as equations, percentages, loans, matrices, derivative, integration, collection and presentation of data, measures of central tendency, dispersion, simple regression and correlation.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	EQUATIONS 1.1. Introduction 1.2. Linear equations and its solution 1.3. Simultaneous linear equations 1.4. Application of simultaneous equations 1.5. Graph of linear equations 1.6. Quadratic equations 1.7. Solution of quadratic equations 1.8. Applications of quadratic equations	03 Weeks	18
02	PERCENTAGE, RATIO AND PROPORTION 2.1. Profit and Loss 2.2. Base, Amount and Rate 2.3. Profit Percentage, Loss Percentage 2.4. Percentage increase, percentage decrease 2.5. Ratio and proportion 2.6. Direct Proportion, Inverse Proportion	03 Weeks	18
03	LOANS AND ANNUITIES 3.1. Introduction 3.2. Simple Interest 3.3. The principal amount 3.4. The rate of interest 3.5. Time of loan 3.6. Simple Discount 3.7. Compound Interest 3.8. Compound Discount 3.9. Annuities	03 Weeks	18
04	MATRICES 4.1. Introduction 4.2. Operations on Matrices 4.3. Determinants 4.4. Inverse of a square matrix 4.5. Solution of linear equations by matrices 4.6. Solution of business problems.	3.5 Weeks	21
05	CALCULUS 5.1. Introduction to function 5.2. Differential calculus 5.3. Rules of derivatives 5.3.1. Sum and Difference rules 5.3.2. Power Rule 5.3.3. Product Rule 5.3.4. Quotient Rule 5.4. Integral Calculus 5.4.1. Anti- Derivative 5.4.2. Rules of Integration 5.5. Applications of Derivatives	3.5 Weeks	21

06	INTRODUCTION TO STATISTICS 6.1. Definitions of statistics 6.2. Descriptive and inferential statistics 6.3. Characteristics of Statistics 6.4. Population and Sample 6.5. Parameter and Statistic 6.6. Importance of statistics 6.7. Variables and its types 6.8. Primary and Secondary data	02 Weeks	12
07	COLLECTION AND PRESENTATION OF DATA 7.1. Collection of data 7.2. Classification of data and its types 7.3. Tabulation of data and its types 7.4. Main parts of Table 7.5. Frequency Distribution 7.6. Construction of Frequency Distribution 7.7. Graphical Representation Simple Bar Chart, Multiple Bar Chart, Component Bar Chart, Histogram, Frequency Polygon, Frequency Curve and Ogive	03 Weeks	18
08	MEASURES OF CENTRAL TENDENCY 8.1. Introduction 8.2. Types of Averages 8.3. Arithmetic Mean (A.M) for ungrouped and grouped data 8.4. Geometric Mean (G.M) for ungrouped and grouped data. 8.5. Harmonic Mean (H.M) for ungrouped and grouped data 8.6. Median for ungrouped and grouped data 8.7. Quartile, Deciles and Percentiles 8.8. Mode for ungrouped and grouped data	3.5 Weeks	21
09	MEASURES OF DISPERSION/VARIABILITY 9.1. Introduction 9.2. Absolute and Relative Measure of Dispersion 9.3. Range and Coefficient of Range 9.4. Semi-Inter Quartile Range or Quartile deviation 9.5. Coefficient of Quartile deviation 9.6. Mean Deviation and Coefficient of Mean Deviation 9.7. Variance and Standard deviation 9.8. Coefficient of Variation	03 Weeks	18
10	INDEX NUMBERS 10.1. Introduction 10.2. Simple and Composite Index Number 10.3. Unweighted Index Number (Fixed based and Chain based methods) 10.4. Weighted Index Number 10.4.1. Lapeer's Price Index Number 10.4.2. Paache's Price Index Number 10.4.3. Marshal Edworth Price Index Number 10.4.4. Fisher Ideal Price Index Number	02 Weeks	12

11	SIMPLE REGRESSION AND CORRELATION 11.1. Simple Regression 11.1.1. Definition 11.1.2. Simple linear Regression Model 11.1.3. Regression Line Y on X 11.1.4. Regression Line X on Y 11.1.5. Properties of Regression line 11.2. Correlation 11.2.1. Definition 11.2.2. Types of Correlation 11.2.3. Pearson's Correlation Coefficient 11.2.4. Properties of Correlation Coefficient	2.5 Weeks	15
	Total	32	192

Reference Book:

1. Fundamentals of Business Mathematics and Statistics (By The institute of Cost Accountants of India)
2. Elementary Statistics (by Iqbal A. Bhatti)
3. General Mathematics for Class XI (By KP Text Book Board Peshawar)
4. Introduction to Business Mathematics and Statistics
By Dr. Jamroz Khan and Sajjad Ali

Languages: English**Teacher's Qualification:** MSc/BS(16 years education) in Mathematics or in Statistics

FINANCIAL ACCOUNTING – I

For

D.Com & DBA Part-I

Total Marks:	100
Total Weeks:	32
Contact Hours per week:	06
Total Contact Hours:	192

General Objectives:

- i. To enable the students to learn the basic principles of financial accounting.
- ii. To acquaint the students with the methods of preparing accounting equation, preparation of different journals, ledgers and trial balance.
- iii. To enable the students to learn the preparation of cash book, Bank Reconciliation statement, concept of capital and Revenue and financial statements.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	<p>1. The background and main features of financial accounting</p> <p>1.1 What is accounting? 1.2 The history of accounting 1.3 Accountants 1.4 The objectives of financial accounting 1.5 What is book keeping? 1.6 Users of financial accounting 1.7 The two branches of accounting 1.8 The accounting equation 1.9 The statement of financial position and the effects of business transactions 1.10 Equality of the accounting equation Practice of Numerical questions</p>	03 Weeks	18
02	<p>2. Recording transactions the principles of double entry</p> <p>2.1. The nature of a transaction 2.2. The elements of a transaction 2.3. Debit and Credit 2.4. The axioms of double entry book keeping 2.5. Recording the elements of a transactions 2.6. when the form of settlement is debt 2.7. Balance 2.8. Drawing up a list of what a business is worth 2.9. Making double entries 2.10. Making double Entries into existing accounts 2.11. Recording a sale 2.12. expenses and double entry 2.13. Purchase account and sales account 2.14. Finally Practice of numerical questions</p>	04 Weeks	24
03	<p>3. Inventory</p> <p>3.1. inventory movement 3.2. purchase of inventory to be paid for later 3.3. purchase of inventory for cash 3.4. sales of inventory on time 3.5. sales of inventory for cash 3.6. Return inwards 3.7. return outwards 3.8. special meaning of 'Sales' and 'Purchases' Practice of numerical questions</p>	02 Weeks	12
04	<p>4. The effect of profit or loss on capital and the double entry system for expenses and revenues</p> <p>4.1 The nature of profit or loss 4.2 the effect of profit or loss on capital 4.3 profit or loss and sales 4.4 profit or loss and cost 4.5 Debit or Credit 4.6 Revenue from services 4.7 Double entries for expenses and for revenues from sale of services 4.8 Drawings Practice of Numerical questions</p>	02 Weeks	12
05	<p>5. Balancing of accounts</p> <p>5.1. Accounts for Debtors</p>	01 Weeks	6

	<p>5.2. Accounts for Creditors 5.3. three column accounts Practice of numerical questions</p>		
06	<p>6. The trial balance 6.1. Total of debit entries = Total credit entries 6.2. Total debit balances = Total credit balances 6.3. Trial balance and errors 6.4. Closing inventory Practice of Numerical questions</p>	01 Weeks	6
07	<p>7. Books of original entry and ledger 7.1. the growth of the business 7.2. Books of original entry 7.3. types of books of original entry 7.4. using more than one ledger 7.5. types of ledgers 7.6. Diagram 7.7. Description of books used 7.8. Types of accounts 7.9. Nominal and private ledgers 7.10. the accountant as a communicator Activities</p>	02 Weeks	12
08	<p>8. Accounting for sales 8.1. cash sale 8.2. sales on time (credit sales) 8.3. copies of sales invoices 8.4. making entries in the sales day book 8.5. posting credit sales to the sales ledger 8.6. trade discount Practice of numerical problems</p>	01 Weeks	6
09	<p>9. Accounting for purchases 9.1. purchase invoices 9.2. making entries in purchases day book 9.3. Posting credit purchases to the purchases ledger Practice of numerical problems</p>	01 Weeks	6
10	<p>10. Accounting for returns 10.1. Return inwards and credit notes 10.2. Return inward day books 10.3. Examples 10.4. Return outward and debit notes 10.5. Returns outwards day book 10.6. Examples 10.7. Double entry and returns 10.8. Statements 10.9. Sales and purchases via credit cards 10.10. Internal check 10.11. Factoring Practice of activities and numerical problems</p>	02 Weeks	12
11	<p>11. Journal 11.1. Main books of original entry 11.2. The journal: the other book of original entry 11.3. Typical uses of the journal 11.4. Journal entries in examination questions</p>	02 Weeks	12

	11.5. Examination guidance 11.6. The basic accounting cycle Practice of activity and numerical questions		
12	12. Cash book 12.1. Drawing up a cash book 12.2. Cash paid into the bank 12.3. The use folio columns 12.4. Advantages of folio columns 12.5. Examples 12.6. Cash discounts 12.7. Discount allowed and discount received 12.8. Discount column in cash book 12.9. Example 12.10. Bank overdrafts 12.11. Bank cash book 12.12. Multiple column cash book	02 Weeks	12
13	13. Bank reconciliation statement 13.1. Completing entries in the cash book 13.2. Where closing balance differ 13.3. The bank balance in the statement of financial position 13.4. An alternative approach to bank reconciliations 13.5. Other terms used in banking 13.6. Bank overdrafts 13.7. Dishonored cheques Practice of numerical problems	02 Weeks	12
14	14. Capital Expenditure and Revenue Expenditure 14.1. Capital expenditure 14.2. Revenue expenditure 14.3. Difference between capital and revenue expenditure 14.4. Capital expenditure further analysis 14.5. Joint expenditure 14.6. Incorrect treatment of expenditure 14.7. Treatment of loan interest 14.8. Capital and revenue receipts Practice of exercises	01 Weeks	6
15	15. Statement of profit or loss 15.1. Purpose of statement of profit or loss 15.2. Gross profit 15.3. Net Profit 15.4. Information needed 15.5. Effect on the capital account 15.6. The balances still in our books Practice of numerical problems	01 Weeks	6

16	16. Statement of Financial position 16.1. Content of the statement of financial position 16.2. Drawing up a statement of financial position 16.3. No double entry in the statement of financial position 16.4. Lay out of the statement of financial position 16.5. A properly drawn statement of financial position Practice of numerical questions	02 Weeks	12
17	17. Statement of profit or loss and statement of financial position (further consideration) 17.1. Return inwards and return outwards 17.2. Carriage 17.3. The second year of business Practice of numerical problems	02 Weeks	12
Total		32	192

Recommended Book:

FRANK'S WOOD Business Accounting 13th edition by ALAN SANGSTER

Reference Books:

1. Principles of Accounting by M.A. Ghani
2. Williams, Haka, Bettner: Financial and Managerial Accounting Latest Edition
3. Professor Muhammad Amanullah Khan Financial Accounting. Latest Edition

ENGLISH SHORTHAND-I**For****D.COM. PART-I**

Total Marks:	100	Total Hrs :	----- 3 hrs
Period:	06 per week	Part – I (Theory):	60 Mrks (60%) 1½ hrs
Total Hours:	192	Part – II (Speed):	40 Mrks (40%) 1½ hrs

OBJECTIVES

After going through the course the students will be able to:

1. Develop accurate out lines.
2. Comprehend the grammalogues, phrase & intersections.
3. Develop the shorthand script of a continuous passage.
4. Take the textual dictation.
5. Develop speed up to 70 words per minute.

DETAIL OF COURSE CONTENTS
(English Shorthand)

Sr. No.	Topic	Detail of topic	Credit Hrs	Marks
1.	The pitman system of shorthand (shorthand new course)			
	DETAILS:			
	i. First six consonants + second place vowels		06	
	ii. Next eight consonants (second place vowels)		06	
	iii. First place vowels		06	
	iv. Third place vowels		06	
	v. Two forms of R		06	
	vi. Diphthongs and H		06	
	vii. S. Circle		06	
	viii. St and Str loops. Ses and Sw circles		06	
	ix. Vowel indication		06	
	x. Downward I. Abbreviated W		06	
	xi. Double Consonant PI / Pr series		06	
	xii. Halving Principles		06	
	xiii. Doubling Principles		06	
	xiv. F and V hook		06	
	xv. Halving Principles		06	
	xvi. Doubling Principles		06	
	xvii. Prefixes and Suffixes		06	
	xviii. Diphones. Medial W. Sh. R. and S		06	
	xix. Figures, compound words, intersections		06	
2.	First 10 Exercises of 700 Common Words:			
	<u>DETAILS</u>			
	i. 1 exercise of 700 Common Words		06	
	ii. 2.3 exercises of 700 Common Words		06	
	iii. 4.5 exercise of 700 Common Words		06	
	iv. 6.7 exercise of 700 Common Words		6	
	v. 8.9 exercise of 700 Common Words		06	
	vi. 10 exercise of 700 Common Words		07	
3.	<u>REVISION</u>			
	i. Objective type items / grammalogues / phrases & transcriptions from shorthand outlines to English from the new course, dictation and transcription from new course.		15	
	ii. Revision, dictation and transcription from 700 Common 12 hours Words, new course and unseen passages, objective type items, grammalogues / phrases, transcription from shorthand outlines to English from the new course.		15	
	iii. Revision, dictation and transcription from 700 Common Words new course and unseen passage, objective type items / grammalogues / phrase, transcription from shorthand outline to English from the new course and tests.		15	

MODAL PAPER

Part-I (Theory)

Marks: 60

Time 1 ½ Hours

- | | |
|--|-----------------|
| 1. An objective type question consisting of 15 items of true and false | 15-Marks |
| 2. At least 15 words will be given for writing the correct outlines of grammalogues. | 15-Marks |
| 3. At least 15 items of phrases will be given for writing the correct outlines of according to the rules of phraseography. | 15-Marks |
| 4. Explanation of any one of the rules. | 10-Marks |
| 5. Passage of 100 to 150 words for developing outlines from the textbook & helping book. | 5-Marks |

PART-II (SPEED)

Marks: 40

Time 1 ½ Hours

DICTION:

Three dictations will be given as follows: -

1. 50 words per minute from and unseen passage upon the vocabulary of the text book.
2. 60 words per minute from 1st to 10 exercises of 700 Common Words.
3. 70 words per minute from pitman shorthand New Course.

Note: The time of each dictation will be 5 minutes and there will be an interval of 3 minutes between two dictations. The students will be at liberty to transcribe one dictation out of the three. The use of dictionary will be allowed.

Candidate shall have to score 33 marks out of 100 to qualify in this subject.

Making Rules of Paper-II (Speed)

1. 5% overall rebate of the passage.
2. Remaining two errors will be penalized for one mark.

RECOMMENDED BOOKS.

1. Pitman Shorthand (New Course)
2. 700 Common Words.

REFERENCE / RECOMMENDED BOOKS.

1. Pitman Shorthand Instructor.
2. 700 Common Words.

Teacher Qualification MBE / MBA

English (D.Com-II)	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

Urdu (D.Com-II)	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

Pakistan Studies (D.Com-II)	
Total Marks	50
Total Weeks	32
Contact Hours / Week	03
Total Contact Hours	96
(As per syllabus of Board of Intermediate and Secondary Education)	

Mutal-e-Quran / Ethics (D.Com-II)	
Total Marks	50
Total Weeks	32
Contact Hours / Week	03
Total Contact Hours	96
(As per syllabus of Board of Intermediate and Secondary Education)	

FUNDAMENTALS OF COMMERCE-II**For****D.Com Part-II**

Total Marks: 100

Total Weeks: 32

Contact Hours per week: 06

Total Contact Hours: 192

Introduction:

The course of fundamentals of commerce-II is designed to provide basic knowledge of business, banking and financial services to the students at intermediate level.

General Objectives:

- Understand the banking and services provided by the banks.
- Develop awareness about the means of payments in trade.
- Understand the modern trends in banking i.e online banking, digital finance.
- Develop awareness about difference between Islamic & conventional banking and the concepts and products of Islamic banking.
- Identify & explain the main forms of business organization i.e sole trader, partnership & company.
- Understand the franchising and the role of multinationals.
- Explain the sources of finance.
- Understand the organization chart and the role of management in business.
- Describe the role of human resources in commerce.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	01 BANKING SERVICES 1.1 Definition & kinds of Banks 1.2 Importance of Banks 1.3 Types of Accounts 1.4 Bank documents 1.5 Commercial Banks vs Central Banks	02 Weeks	12
02	02 MEANS OF PAYMENTS 2.1 Means of payments in home trade 2.1.1 Cash 2.1.2 Cheque 2.1.3 Kinds of Cheques 2.1.4 Bank Draft 2.1.5 Online Payments 2.2 Means of Payments in International Trade 2.2.1 Letter of Credit 2.2.2 International Bank draft 2.2.3 Electronic Transfer	03 Weeks	18
03	03 TRENDS IN BANKING 3.1 Mobile & Digital Banking 3.1.1 Benefits of mobile banking to consumers 3.1.2 Benefits of mobile banking to banks 3.2 Internet Banking 3.3 Self Service Banking	03 Weeks	18
04	04 ISLAMIC BANKING 4.1 Definition of Islamic Banks 4.2 Difference between Islamic & Conventional banks 4.3 Islamic Banking Products 4.3.1 Mudaraba 4.3.2 Musharaka 4.3.3 Murabaha 4.3.4 Ijara	03 Weeks	18
05	05 FORMS OF BUSINESS ORGANIZATION 5.1 Sole Proprietor 5.1.1 Definition of Sole Proprietor. 5.1.2 Characteristics of Sole Proprietor 5.1.3 Advantages and disadvantages of Sole Proprietor. 5.2 PARTNERSHIP 5.2.1 Definition of Partnership 5.2.2 Partnership Deed 5.2.3 Advantages and disadvantages of Partnership	03 Weeks	18
06	06 COMPANY 6.1 Definition of company 6.2 Procedure of company formation 6.3 Private limited company 6.3.1 Characteristics of private limited company 6.3.2 Advantages, and disadvantages of Private Limited Company 6.4 Public Limited Company 6.4.1 Characteristics of public limited company 6.4.2 Advantages, and disadvantages of Public Limited Company 6.5 Public Corporations 6.5.1 Characteristics of Corporation 6.5.2 Advantages, and disadvantages of Public Corporations	03 Weeks	18

07	07 FRANCHISES 7.1 Definition of Franchises 7.1.1 Advantages & Disadvantages of Franchises to the franchiser 7.1.2 Advantages & Disadvantages of Franchises to the franchisee	02 Weeks	12
08	08 MULTINATIONALS 8.1 Importance of Multinationals in the global economy 8.2 Reasons for Multinationals	02 Weeks	12
09	09 SOURCES OF FINANCE 9.1 Definition of finance 9.2 Need of finance 9.3 Internal sources of finance 9.3.1 Retained earnings 9.3.2 Sale of assets 9.3.3 Savings 9.4 External sources of finance 9.4.1 Issue of shares 9.4.2 Bank loans 9.4.3 Bonds 9.5 Short term finance 9.6 long term finance	03 Weeks	18
10	10 STOCK EXCHANGE 10.1 What is stock exchange 10.2 Functions of stock exchange 10.3 Procedure of buying & selling in stock exchange	02 Weeks	12
11	11 MANAGEMENT 11.1 Definition of Management 11.1.1 Organization charts 11.1.2 Advantages of organization charts 11.2 The role of management 11.2.1 Planning 11.2.2 Organizing 11.2.3 Leading 11.2.4 Controlling	03 Weeks	18
12	12 FUNCTIONS & RESPONSIBILITIES OF PERSONNEL 12.1 Shareholders 12.1.1 Definition & kinds of shareholders 12.2 Board of Directors 12.2.1 Role of Board of directors 12.3 Human Resource Management 12.3.1 Functions of Human resource management	03 Weeks	18
	Total	32	192

Recommended Book: Commerce

**Mary Trigwell-Jones
University of Cambridge**

Reference Books

1. Commerce Dr Junaid Ahmed Oxford University Press
2. Khalid Mehmood Cheema. Introduction to Business. Lahore: Syed Mobeen Mehmood and Company.
3. Muhammad Irshad, Introduction to Business. Lahore: Naveed Publications
4. Askari Zaidi S A, Fundamentals of Business, Orient Publishers, Karachi.
5. Ali M. H., Introduction to Business.
6. Business Organizations by 'Nisar-ud-din'.
7. Introduction to Business by 'M. Saeed Nasir'

PRINCIPLES OF ECONOMICS

For

D.Com & DBA Part-II

Total Marks:	100
Total Weeks:	32
Contact Hours per week:	06
Total Contact Hours:	192

General Objectives of the course:

1. To know the basic concepts of economics.
2. To link the concepts of utility and consumer behavior with day to day life.
3. To apply the methods for analyzing consumer behavior through demand and supply, and market equilibrium.
4. To know the concepts of national income.
5. To acquire better critical thinking skills through the analysis of present-day economic issues in Pakistan.

Part A. Microeconomics			
Expected Outcome			
The students will be able to understand the basic definitions of economics and how it is evolved over time. Moreover, they will have an understanding of the basic economic concepts.			
Chapter	Course Contents	Allotted Weeks	Contact Hours
01	1. Basic Concepts and Definitions 1.1. Adam Smith's definition of economics, its Merits and Demerits. 1.2. Alfred Marshall's definition of economics, its Merits and Demerits. 1.3. Lionel Robbins' definition of economics, its Merits and Demerits. 1.4. Definitions of different Economics Concepts: 1.4.1. Scarcity and Choice. 1.4.2. Wants: Economic and Non-Economic. 1.4.3. Goods: Economic and Non-Economic.	3 weeks	18
Expected Outcome			
It is expected that the students will have a clear understanding of what purpose people are spending, what are the motives behind that. How the consumer can be satisfied within available resources?			
02	2. Consumer's Behavior 2.1. Definition of Utility. 2.2. Cardinal approach and its assumptions. 2.3. Concept of Initial Utility, Marginal Utility (MU), and Total Utility (TU), explanation through schedule and diagram. 2.4. Relationship between TU and MU, explanation through schedule and diagram. 2.5. Law of diminishing marginal utility, its schedule and diagram. 2.6. Law of Equi-marginal utility, its schedule and diagram.	2 weeks	12
Expected Outcome			
Students are expected to have a clear understanding of the demand and supply forces in their surroundings, and how the prices are determined in the market.			
3	3. Demand, Supply and market equilibrium 3.1. Demand 3.1.1. Definition. 3.1.2. Law of demand (Assumptions, Schedule & Diagram, Exceptions). 3.1.3. Extension, contraction, rise, and fall in demand. 3.1.4. Elasticity of Demand: (Own Price, income, and Cross Price Elasticities of Demand). 3.2. Supply 3.2.1. Definition. 3.2.2. Law of Supply (Definition, Assumptions, Schedule & Diagram, Exceptions). 3.2.3. Extension, contraction, rise and fall in supply. 3.2.4. Price Elasticity of Supply. 3.3. Market Equilibrium 3.3.1. Concept of equilibrium. 3.3.2. Equilibrium price and output determination in the market through demand and supply forces.	4 Weeks	24
Expected Outcome			
At the end of this topic the students will have a basic level of understanding that how the production, and what are the necessary factors for it.			

4	4. Factors of Production and rewards 4.1. Concept of Land and Rent. 4.2. Concept of Labour and wage. 4.3. Concept of Capital and Interest. 4.4. Concept of Entrepreneur and Profit.	1 Weeks	6
5	5. Cost and Revenues Concepts, schedules and Diagrams 5.1. Total Cost. 5.2. Variable Cost. 5.3. Fixed Cost. 5.4. Marginal Cost. 5.5. Total Revenue. 5.6. Marginal Revenue. 5.7. Average Revenue.	2 Weeks	12
6	6. Markets 6.1. Definition of market. 6.2. Concept of Perfect Competitive market, and its assumptions. 6.3. Definition of Monopoly, and its characteristics. 6.4. Definition of Monopolistic competition, and its characteristics.	4 weeks	24

Part B. Macroeconomics & Development

Expected Outcome

Students will be able to differentiate between different national income concepts. They will also be able know different macroeconomic concepts.

Chapter	Course Contents	Allotted Weeks	Contact Hours
7	7. Basic Concepts in Macroeconomics 7.1. National income concepts, i.e. GNP, GDP, NNP, NI at factor cost, PI, DPI. 7.2. Concept of savings and its sources. 7.3. Concept of investment and its sources. 7.4. Concept of consumption and its types. 7.5. Definition of inflation and its reasons: demand and supply. 7.6. Definition of unemployment and its types: frictional, seasonal, structural, and cyclical unemployment.	3 Weeks	18
Expected Outcome The students will be able to come up with an understanding of different economic systems, they will be able to categorize the countries based on their economic systems.			
8	8. Economics Systems and their Characteristics 8.1. Capitalism. 8.2. Socialism. 8.3. Mixed Economics System. 8.4. Islamic Economic system.	3 Weeks	18
9	9. Introduction to taxation and BOP 9.1. Definition of tax, canons of taxations, direct and indirect taxes, its advantages and disadvantages. 9.2. Definitions of Zakat and Ushar. 9.3. Difference between Zakat and Tax. 9.4. The role of Zakat and Ushar in an Economy. 9.5. Definition of Balance of payments. 9.6. The distinction between the balance of trade and balance of payments.	5 Weeks	30

	9.7. Causes of deficit in BOP and measures to correct adverse BOP.		
Expected Outcome			
Students will understand that what are reasons/causes of development/under development, what are the problems of Pakistan's Economy and what is the role of zakat and Usher in Economy.			
10	10. Development 10.1. The difference between development and growth. 10.2. Characteristics of developing & developed economies.	1 Weeks	6
11	11. Economy of Pakistan 11.1. Characteristics and features of Pakistan's Economy. 11.2. Industrial Problems in Pakistan and its remedies. 11.3. Agriculture Problems of Pakistan and its remedies. 11.4. Population problem and how to control it with reference to Pakistan.	4 Weeks	24

Notes: The course is divided into two parts: Microeconomics and Macroeconomics, 50 marks are allocated to each part.

Recommended Books

1. Fundamentals of Economics by Habib Ullah Vaseer (Part-1 & Part II)
2. Economics by M. Saeed Nasir

Reference Books

Principles of Microeconomics (Latest Edition) By N. Gregory Mankiw
 Principles of Macroeconomics (Latest Edition) By N. Gregory Mankiw

FINANCIAL ACCOUNTING – II

For

D. Com & DBA Part-II

Total Marks:	100
Total Weeks:	32
Contact Hours per week:	06
Total Contact Hours:	192

General Objectives:

1. Updated the course contents and shaped with market requirements.
2. Simplified the existing syllabus and removed repetitive topics
3. Designed the contents keeping in view the motive of application of knowledge such as treatment of accounting adjustments, taxation of goods and services, payroll record and preparation of financial statements.
4. To familiarize students with elementary knowledge of income tax, filling returns etc.
5. The knowledge of tax treatment besides maintenance of the books of accounts are immense importance.
6. To supply the skilled human resource to organizations keeping in view the HR planning and job analysis.
7. The students will be able to prepare financial statements of various organizations
8. The proposed course contents will also help and support the subject of computerized accounting.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	<p>1. VALUE ADDED TAX</p> <p>1.1 What is Value Added Tax</p> <p>1.2 Standard rated business, Exempted business</p> <p>1.3 Zero rate businesses, partly exempted business,</p> <p>1.4 Different methods of accounting for VAT</p> <p>1.5 Entries for business which can recover VAT paid</p> <p>1.6 Entries for businesses which cannot get refunds of VAT paid</p> <p>1.7 Value added tax and purchases invoices VAT on items other than sales and purchases</p> <p>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</p>	04 Weeks	24
02	<p>2. EMPLOYEES PAY/ PAYROLL</p> <p>2.1 What is Pay & What is payroll?</p> <p>2.2 Methods of calculating Gross pay/Net pay</p> <p>2.3 Income tax deduction</p> <p>2.4 Pay code numbers/ personnel number</p> <p>2.5 Allowances and Deductions</p> <p>2.6 Journal entries for recording pay</p> <p>2.7 Calculation of net pay</p> <p>WRITTEN TEST, QUIZ, MCQs AND GROUP DISCUSSION AND FEEDBACK</p>	05 Weeks	30
03	<p>3. DEPRECIATION OF ASSETS, NATURE AND CALCULATION DOUBLE ENTRY RECORDS FOR DEPRECIATION</p> <p>3.1 Introduction</p> <p>3.2 Nature of non-current assets</p> <p>3.3 Depreciation of tangible non-current assets</p> <p>3.4 Depreciation is an expense</p> <p>3.5 Causes of Depreciation</p> <p>3.6 Depletion</p> <p>3.7 Appreciation</p> <p>3.8 Provision for depreciation as an allocation of cost</p> <p>3.9 Methods of calculating depreciation charges</p> <p>3.10 Double entry record for depreciation</p> <p>3.11 Accounting entries for depreciation</p> <p>WRITTEN TEST, QUIZ, MCQs AND GROUP DISCUSSION AND FEEDBACK. WRITTEN TEST, QUIZ, MCQs AND GROUP DISCUSSION AND FEEDBACK</p>	04 Week	24
04	<p>4. ACCRUALS AND PREPAYMENTS AND OTHER ADJUSTMENTS FOR FINANCIAL STATEMENTS AND PREPARATION OF FINANCIAL STATEMENTS</p> <p>4.1. Introduction, Adjustments needed, Accrued expenses</p> <p>4.2. Prepared expenses, Revenue owing at the end of period,</p> <p>4.3. Expenses and revenue account balances and</p> <p>4.4. The statement of financial position</p> <p>4.5. Expenses and revenue accounts covering more than one accounting year</p> <p>4.6. Distinctions between various kinds of capital</p> <p>4.7. Financial statements in the services sector</p> <p>4.8. Goods for own use</p> <p>4.9. Bad debts, allowances for doubtful debts and Provision for discounts on account receivable (Chapter # 25 of this chapter)</p>	06 Weeks	36

	<p>Allowance for doubtful debts, increasing the allowance, reducing the allowance, bad debts recovered, provision for cash discounts on account receivable,</p> <p>(All major types of adjustment treatment and their effect on financial statement)</p> <p>WRITTEN TEST, QUIZ, MCQs AND GROUP DISCUSSION AND FEEDBACK</p>		
05	<p>5. THE VALUATION OF INVENTORY</p> <p>5.1. Different Valuations of Inventory 5.2. FIFO, LIFO AND AVERAGE cost methods 5.3. Reduction to net realizable value 5.4. Inventory groups and valuation 5.5. Inventory valuation bases in use 5.6. Periodic inventory valuation 5.7. Factors affecting the inventory valuation decision</p> <p>WRITTEN TEST, QUIZ, MCQs AND GROUP DISCUSSION AND FEEDBACK</p>	04 Weeks	24
06	<p>6. MANUFACTURING ACCOUNTS</p> <p>6.1. Introduction to manufacturing business 6.2. Divisions of cost 6.3. Under and over applied FOH 6.4. Format and Preparation of cost of goods sold statement and income statement</p> <p>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</p>	05 Weeks	30
07	<p>7. INCOME TAX TREATMENT</p> <p>7.1. What is FBR? 7.2. What is tax? What are its types? 7.3. What is Return of Income? 7.4. What is Wealth Statement? 7.5. What is meant by Active Tax payer list? 7.6. Filers and Non-filers 7.7. How to submit manual and computerized Return of Income and Wealth statement?</p> <p>WRITTEN TEST, QUIZ, MCQs AND GROUP DISCUSSION AND FEEDBACK.</p> <p>Note: this chapter is purely based on practical activity. The objective of including this chapter is to give some basic knowledge of tax accounting. Furthermore, one question of 5 marks will be given in theoretical portion of model paper (Part –B).</p> <ul style="list-style-type: none"> ▶ Three weeks training will be given to students regarding submission of manual and computerized return of income and wealth statement. ▶ Workshop/training session will be organized in institutes both for teachers and students. <p>This is strongly recommended to Directorate office to prepare master trainers among teachers before the implementation of this syllabus.</p>	04 Weeks	24
Total		32	192

Recommended Book:

BUSINESS ACCOUNTING -1 BY FRANK'S WOOD / ALAN SANGSTER, 13th edition

Reference Book/ Materials:

Accounting by Meigs and Meigs 11th edition (FBR websites)

COMPUTERIZED ACCOUNTING

For

D.COM & DBA Part-II

Total Marks:	100
Total Weeks:	32
Contact Hours per week:	06
Total Contact Hours:	192

General Objectives:

This course aimed to achieve following objectives:

1. To impart skills to conduct accounting procedure electronically with the help of specialized accounting software.
2. To Analyze the differences and similarities of manual and computerized accounting systems.
3. To Convert a manual accounting system to a computerized accounting system.
4. To Acquire competency to enter accounting transactions in the accounting software efficiently.
5. To have the capability of generating different accounting reports/documents for efficient and effective decision making.
6. To prepare periodic financial statements by using computerized accounting.
7. To enable students to get employment in SMEs.

Chapter	Course Contents	Allotted Weeks	Contact Hours	
			Theory Hours	Practical Hours
01	1. Introduction to Accounting 1.1. Definition 1.2. Heads of Accounts 1.3. Accounting as an Information System 1.4. Chart of Accounts 1.5. Coding structure and its types	01 Week	06	00
02	2. Computerized Accounting 2.1. Introduction 2.2. Difference between manual and computerized accounting 2.3. Uses/Benefits of Computerized Accounting	01 Week	06	00
03	3. An overview of QuickBooks 3.1. Overview of software 3.2. Implementation in different fields 3.3. Importance and uses of software 3.4. Procedure of installation	01 Week	04	02
04	4. A quick tour of QuickBooks 4.1. Review of a sample company 4.1.1. Chart of accounts 4.1.2. Lists of customers, vendors, employees, inventory 4.1.3. Financial reports	01 Week	00	06
05	5. Creating a New Company 5.1. Enter Company Information, 5.2. Selection of Business Type, 5.3. Accounting Method, 5.4. Posting Method 5.5. Accounting Periods	01 Week	00	06
06	6. Maintain Chart of Account 6.1. Need for chart of accounts 6.2. Account Types 6.3. Definition of Account Types 6.4. Active or Inactive Account, 6.5. Entering Account code and description 6.6. Entering Opening Balances, Date of Balance. 6.7. Checking list of accounts	01 Week	00	06
07	7. Maintain Customer Accounts 7.1. Entering Customer Information 7.2. Active or Inactive customer 7.3. Opening Balances 7.4. Sales Default Account 7.5. Selecting Customer type 7.6. List of customers	01 Weeks	00	06
08	8. Maintain vendor accounts 8.1. Entering Information 8.2. Active or Inactive 8.3. Opening Balances 8.4. Purchase Default Account 8.5. Selection of Vendor Type	01 Week	00	06

	8.6. List of vendors			
09	9. Maintain Inventory Items 9.1. Entering Basic Information 9.2. Selecting Item Class 9.3. Price Level 9.4. Unit Cost 9.5. Cost Method 9.6. Selection of Accounts 9.7. Opening Balances 9.8. Bill of Material 9.9. List of inventory items	01 Week	00	06
10	10. Maintain Payroll 10.1. Entering basic information of employees 10.2. Selecting employee type 10.3. Salary or wage rate 10.4. Payment frequency 10.5. Selection of account 10.6. Lists of employees	01 Week	00	06
11	11. Entering Transactions 11.1. Making Journal Entries 11.1.1. Set date 11.1.2. Selecting relevant accounts 11.1.3. Entering amount 11.2. Reversing a journal entry 11.3. Opening an existing journal entry	01 Weeks	00	06
12	12. Maintain Purchase Record 12.1. Maintain Purchase Order 12.1.1. Selection of vendor 12.1.2. Entering date 12.1.3. Purchase order no 12.1.4. Selection of inventory item 12.1.5. Entering quantity and price 12.2. Receiving purchase order and invoicing 12.2.1. Selection of Vendor 12.2.2. Current Date 12.2.3. Invoice No. 12.2.4. Apply to Purchases 12.2.5. Entering Received Entry 12.3. Purchase returns 12.3.1. Selection of Vendor 12.3.2. Selecting Item 12.3.3. Enter the Credit No. 12.3.4. Entering Adjusting Quantity and Reason 12.4. Payment to vendors 12.4.1. Selection of vendor 12.4.2. Selection of purchase invoice 12.4.3. Enter the amount to be paid 12.4.4. Enter checking account and cheque No.	02 Weeks	00	12

<p style="text-align: center;">13</p>	<p>13. Maintain Sales Record 13.1. Maintain Sales Order 13.1.1. Selection of Customer 13.1.2. Date 13.1.3. Sales order No. 13.1.4. Selection of the item 13.1.5. Enter Quantity & Price of order 13.2. Sales Invoicing 13.2.1. Selecting Customer 13.2.2. Sales Invoicing 13.2.3. Apply to Sales 13.2.4. Receipts 13.2.5. Apply to Revenue 13.2.6. Selecting Account 13.3. Sales Return 13.3.1. Selection of Customer 13.3.2. Selecting Item 13.3.3. Enter the Credit No. 13.3.4. Entering Adjusting Quantity and Reason 13.4. Receipts from customers 13.4.1. Selection of customer 13.4.2. Selection of sales invoice 13.4.3. Enter the amount to be received 13.4.4. Enter checking account and cheque No.</p>	<p style="text-align: center;">02 Weeks</p>	<p style="text-align: center;">00</p>	<p style="text-align: center;">12</p>
<p style="text-align: center;">14</p>	<p>14. Checking Reports on Different Accounts 14.1. Reports on chart of Account 14.2. Reports on Journal 14.3. Reports on Ledger 14.4. Reports on Trial Balance 14.5. Reports on Income Statement 14.6. Reports on Financial Statements 14.7. Reports on Inventory 14.8. Other Relevant Reports 14.9. Print the Report 14.10. Convert the Report to Excel</p>	<p style="text-align: center;">02 Weeks</p>	<p style="text-align: center;">00</p>	<p style="text-align: center;">12</p>
<p style="text-align: center;">15</p>	<p>15. Final Project 15.1. Preparation and maintenance of accounts of business selected from the locality 15.2. Complete application of computerized accounting cycle on the selected business for. 15.3. Minimum standard for final project 15.3.1. Group of 02 to 05 students 15.3.2. Creating a new company or converting manual accounts to computerized accounts 15.3.3. Chart of accounting containing at least 20 accounts 15.3.4. At least 05 vendors 15.3.5. At least 05 customers 15.3.6. At least 10 inventory items 15.3.7. At least 02 employees 15.3.8. Minimum period of one month</p>	<p style="text-align: center;">02 Weeks</p>	<p style="text-align: center;">00</p>	<p style="text-align: center;">12</p>

	<p>15.3.9. At least 30 transaction relating different aspect of business activities</p> <p>15.3.10. Preparation and printing of relevant reports and supporting documents.</p> <p>Project Presentation.</p>			
16	<p>16. Chapter</p> <p>16.1. Introduction to Peachtree and Creation of Company, Chart of Accounts • Introduction to Peachtree Features, Starting Peachtree, Create a New Company, Explore a Sample Company.</p> <p>16.2. Creating a New Company Detail of Company Introduction Window, Detail of Business Types, Detail of “Select a Method to Create your company” Window. * Detail of “Define Accounting Segments” Window, Detail of “Choose a Posting Method” Window.</p> <p>16.3. Detail of “Choose an Accounting Method”. Window</p> <p>16.4. Detail a Posting Method “Window” • Detail of “Choose an Accounting Period Structure” Window</p> <p>16.5. Detail of " Choose the first Period of your Fiscal year " Window • Detail of " Choose the first Period of your Fiscal year " Window</p> <p>16.6. Peachtree Menus • Peachtree Navigation Bar</p> <p>16.7. Charts of Accounts • About accounts types, New Accounts, Required Accounts, Creating Charts of Accounts</p> <p>16.8. Detail of Chart of Accounts Window Beginning Balances in Chart of Accounts.</p> <p>16.9. See the Name of Account with Account Numbers</p>	04 Weeks	24	00
17	<p>17. Chapter</p> <p>17.1. Exercise and Reports</p> <p>17.2. Maintain Items</p> <p>17.3. Main Inventory Reports</p> <p>17.4. Accounts Receivable / Sales</p> <p>17.5. Customers, Creating Customers,</p> <p>17.6. Detail of "Customers/ Prospects"</p>	03 Weeks	18	00
18	<p>18. Chapter</p> <p>18.1. General Journal Entries</p> <p>18.2. Creating General Journal Entries Detail of " General Journal Entry " Window Extra</p> <p>18.3. Sales Invoicing</p> <p>18.4. Invoicing against a Sales Order</p> <p>18.5. Invoicing without a Sales Order</p> <p>18.6. Receiving Part Payment in Invoice</p> <p>18.7. Customizing Invoice Window Deleting / Editing/ Voiding an Invoice</p> <p>18.8. Entering Memorized Invoice</p> <p>18.9. Service Invoice, Recurring Invoice, Broadcast Invoice.</p> <p>18.10. Purchases, Payroll Modules and Creation and Export of Reports</p>	02 Weeks	12	00

	18.11. Recording Receipts 18.12. Applying Receipt to an Invoice 18.13. Customer Deposit or Pre payment 18.14. Credit Card Payments 18.15. Accounts Payable/ Purchases 18.16. Vendors 18.17. Creating Vendors 18.18. Detail of "Vendors" Window 18.19. Purchase Order 18.20. Payroll / Employees 18.21. Employees 18.22. Payroll Setup Wizard 18.23. Employee Default, 18.24. Paying Employees individually, 18.25. Payroll entry Window, 18.26. Paying a Group of Employees			
19	19. Chapter 19.1. Creating Main Reports 19.2. Trial Balance 19.3. General Ledger 19.4. Chart of Accounts 19.5. General Journal 19.6. Balance Sheet 19.7. Cash Flow 19.8. Income Statement 19.9. Retained Earnings 19.10. Report groups	02 Weeks	12	00
20	20. Government Accounting 20.1. Government Accounting, Difference between Government and Commercial Accounting 20.2. Preparation of pay bill of Gazetted and Non Gazetted offices 20.3. preparation of TA bill, Gazetted and Non-Gazetted employees as per given information. 20.4. preparation of stock register (consumable, permanent and dead items.)	02 Weeks	12	00
Total		32	94	98

Pre-requisite Courses

1. Financial Accounting-I
2. Business Information Technology-I/ Computer Application to Business-Ire

Recommended Software: QuickBooks (latest Edition)

Student Evaluation: The student evaluation in this course is proposed to divide into following two levels:

Sr #	Evaluation	Weightage in %
1.	External Evaluation	
	a. Written Paper Based	50
	b. Practical Viva Voce	25
2	Internal Evaluation (Project)	25
Total		100

ENGLISH SHORTHAND*D.COM. PART – II*

Total Marks:	100	Total Hrs :	----- 03 hrs
Period:	06 per week	Part-I :	40 Mrks (40%) 1½ hrs
Total Hours:	192	Part-II :	60 Mrks (60%) 1½ hrs

COURSE OBJECTIVES

After completing this Program, the students will be able to:

1. Work as Stenographers, Secretaries, Receptionists, Personal Secretaries, Reporters, and Newsmen etc.
2. Know the skill to take dictation accurately of the textual book and office journals.
3. Know the skills of transcription with the help of advanced phraseography, intersection, etc.

Detail of Course Contents

(English Shorthand)

Sr. No.	Topic & Detail Of Topic	Contact Hours.	Marks
1.	Advanced Phraseography (from Pitman Shorthand Instructor) 1.1 Chapter No. 34 Section 1,2 1.2 Exercises from 700 Common Words Exercise No. 11, 12 1.3 Exercise No. 13, 14	06 06 06	
2.	Advance Phraseography (from Pitman Shorthand Instructor) 2.1 Chapter No. 34 Section 3,4 2.2 Exercise from 700 Common Words Exercise No. 15, 16 2.3 Exercise No. 17, 18	06 06 06	
3.	Advance Phraseography (from Pitman Shorthand Instructor) 3.1 Chapter No. 34 Section 5, 6 3.2 Exercise from 700 Common Words Exercise No. 19, 20 3.3 Exercise No. 21, 22	06 06 06	
4.	Intersection from Pitman Shorthand Instructor 4.1 Chapter No. 35 pages 225, 226, 227 4.2 Exercise from 700 Common Words Exercise No. 23, 24 4.3 Exercise No. 25, 26	06 06 06	
5.	Intersection from Pitman Shorthand Instructor 5.1 Chapter No. 35 pages 228, 229, 230 5.2 Exercise from 700 Common Words Exercise No. 27, 28 5.3 Exercise No. 29, 30	06 06 06	
6.	Special Contractions (from Pitman Shorthand Instructor) 6.1 Chapter No. 36 Section No.1 6.2 Exercise from 700 Common Words Exercise No. 31, 32 6.3 Exercise No. 33, 34	06 06 06	
7.	Special Contractions (from Pitman Shorthand Instructor) 7.1 Chapter No. 37 Section No. 2, 3 7.2 Exercise from 700 Common Words Exercise No. 35, 36 7.3 Exercise No. 33, 34	06 06 06	

8.	Special Contractions (from Pitman Shorthand Instructor)		
	8.1 Chapter No. 38 Section No.4, 5	06	
	8.2 Exercise from 700 Common Words Exercise No. 39, 40	06	
	8.3 Exercise No. 33, 34	06	
9.	Revision		
	9.1 Exercise from 700 Common Words Exercises No. 11-15	06	
	9.2 Office Journal	06	
	9.3 Exercise from 700 Common Words Exercises No. 16-20	06	
	9.4 Advance Phraseography, Intersections and Special Contractions	06	
	9.5 Exercise from 700 Common Words Exercises No. 21-25	06	
	9.6 Exercise from 700 Common Words Exercises No. 26-30	06	
	9.7 Advance Phraseography, Intersections and Special Contractions	06	
	9.8 Exercise from 700 Common Words Exercises No. 31-35	06	
	9.9 Exercise from 700 Common Words Exercises No. 36-40	06	

PAPER-I (Theory)

Marks: 40

Time 1/1/2 Hours

1. Material of about 100 words to be transcribed. The material
Is to be selected from textbook or one of the helping books. **10 Marks**
2. Advance Phraseography (Pitman Shorthand Instructor) **10 Marks**
3. Advance Intersections (Pitman Shorthand Instructor) **10 Marks**
4. Special Contraction (Pitman Shorthand Instructor) **10 Marks**

PAPER-II (Speed)**Marks: 60****Time 1½ Hours****Dictation:**

Three dictations will be given. The students will be required to transcribe one of them: -

1. 70 words per minute from an unseen passage based on the vocabulary of intermediate level.
2. 80 words per minute from 11 to 40 exercises of 700 Common Words.
3. 90 words per minute based on prescribed textbook and helping books.

Note:

The time of each dictation will be 5 minutes and there will be an interval of 3-minutes between two dictations. The students will be at liberty to transcribe one dictation out of the three.

The use of dictionary will be allowed.

Candidate shall have to secure 40 marks out of 100 to qualify in this subject.

MARKING RULES OF PAPER II (Speed)

1. 5% over all rebate of the passage.
2. Remaining two errors will be penalized for one mark

RECOMMENDED BOOKS.

1. Pitman Shorthand Instructor
2. 700 Common Words.

REFERENCE BOOKS.

1. Pitman courses
2. Speed Builders 3-4 Minutes Speed

Teacher's Qualification: MBE

ENGLISH TYPEWRITING**For****D.Com**

Total Marks:	100	Total Hrs:	-----	03 hrs
Period:	06 per week	Part-I:	20 Mrks (20%)	30 Mins
Total Hours:	192	Part-II:	60 Mrks (40%)	2½ hrs
		Part-III:	40 Mrks (40%)	

OBJECTIVES.

After learning the course, the students will be able to:

- Type accurately
- Type the business correspondence
- Type the official correspondence
- Centralize the matter
- Type the matter in tabulation form
- Work in a public or private office
- Use of computer for basic functioning
- Take care of typewriter
- Form a basis for upward movement in the subject

(English Typewriting)

Detail of Course Contents

Sr. No	Topic	Detail of Topic	Theory	Practical	Marks
1.	Parts of Typewriter				15
	1.1	Makes of typewriter	1	0	
	1.2	Parts of typewriter and their functions	2	0	
	1.3	General care of the typewriter	1	0	
2.	Key Board Learning				15
	2.1	Key Board control			
	2.2	Speed, accuracy development and guided Writing up to five minutes	2 0	0 96	
3.	Tabulations				15
	3.1	Centering and Displaying Techniques and tabulation – 3 columns	2	5	
	3.2	Centering and Displaying Techniques and tabulation – 4 columns	2	4	
4.	Manuscript				10
	4.1	Hand written manuscript with errors and their correction	3	10	
5.	Typing of Letters				15
	5.1	Business Letters	3	10	
	5.5.1	Semi blocked	3	10	
	5.5.2	Full blocked			
	5.2	Official Letters	3	10	
	5.2.1	Simple Official Letter	3	10	
	5.2.2	Memorandum			
6.	Punctuation				9
	6.1	Closed Punctuation	1	3	
	6.2	Standard / Mixed punctuation	1	3	
	6.3	Open punctuation	1	3	

PAPER PATTERN**ENGLISH TYPEWRITING****Time Allowed 3:00 Hrs****Marks: 100****Part-I****Marks: 20**

Working on an objective type paper based on the theory.

Part-II (Objective)**Marks: 40**

A passage consisting of 150 to 200 words will be set. The material is to be typed at minimum 15 w.p.m. Candidates will be required to type this passage two times for 5 minutes each. Both papers will be marked and marks of the better of the two speeds will be counted forward.

Part-III (Practical)**Marks: 40**

Q.No.1	Official Letter	OR	
	Business Letter		(15)
Q.No.2	Tabulation with four columns. Lines are to be drawn on the typewriter.		(15)
Q.No.3	Typing of Hand written manuscript		(10)