

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



**CURRICULUM**

**FOR**

**DBA PART-I & PART-II**

**(DIPLOMA IN BUSINESS ADMINISTRATION)  
REVISED 2022**

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

**Total = 700**

<b>Scheme of Studies and Evaluation Plan For Diploma in Business Administration (DBA) Part-II</b>				
<b>S. No</b>	<b>Subject</b>	<b>Credit Hours</b>	<b>P/Week</b>	<b>Marks</b>
1	English	2	6	100
2	Urdu/Regional Language	2	6	100
3	Pakistan Studies	1	3	50
4	Mutal-e-Quran Hakeem (for Muslims) / Ethics (for Non-Muslims)	1	3	50
5	Principles of Economics	2	6	100
6	Business Studies-II	2	6	100
7	Financial Accounting-II	2	6	100
8	Computerized Accounting	2	6	100

**Total = 700**

<b>English (DBA-I)</b>	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

<b>Urdu (DBA-I)</b>	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

<b>Islamic Studies (DBA-I)</b>	
Total Marks	50
Total Weeks	32
Contact Hours / Week	03
Total Contact Hours	96
(As per syllabus of Board of Intermediate and Secondary Education)	

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

**BUSINESS STUDIES-I**  
**For**  
**DBA Part-I**

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

**Introduction:**

The course is designed to provide basic knowledge of business, forms of business and management of business to the students at intermediate level. The course is designed to provide solid foundation for higher studies in business.

**General Objectives of Course:**

- To acquaint students with functions and various functions of business organization.
- To understand various types of business (sole proprietorship, partnership and company)
- To explain and illustrate the role of management in business i.e motivation, leadership & personnel management.
- Inculcate a culture of entrepreneurship in students
- Develop skills to start, run and manage small businesses

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	<b>BUSINESS ACTIVITY</b> 1.1. The Economic Problem 1.2. Factors of Production 1.3. Needs wants & demand 1.4. Specialization of work 1.5. Purpose of business activities 1.6. Value Addition 1.6.1.Importance of Value Addition 1.6.2.How to increase value addition?	03 Weeks	18
02	<b>CLASSIFICATION OF BUSINESSES</b> 2.1. Stages of Economic Activities 2.1.1.Primary sector 2.1.2.Secondary sector 2.1.3.Tertiary sector 2.2. Importance of Business Sectors 2.2.1.Economic systems 2.2.2.Mixed economic system 2.2.3.Public Sector 2.2.4.Private Sector	03 Weeks	18
03	<b>ENTREPRENEURSHIP</b> 3.1. Definition of Entrepreneurship 3.1.1.Characteristics of Successful Entrepreneurs 3.1.2.Government Support for Entrepreneurship 3.2. Business Plan 3.2.1.Importance of Business Plan 3.2.2.Making a Business Plan 3.3. Size of Business 3.3.1.Comparison of Small & Large Business 3.3.2.Growth of Business 3.3.3.How to grow business?	04 Weeks	24
04	<b>FORMS OF BUSINESS ORGANIZATION</b> <b>4.1. Sole Proprietor</b> 4.1.1.Definition of Sole Proprietor 4.1.2.Characteristics of Sole Proprietor 4.1.3.Advantages and disadvantages of Sole Proprietor <b>4.2. PARTNERSHIP</b> 4.2.1.Definition of Partnership 4.2.2.Partnership Deed 4.2.3.Advantages and disadvantages of Partnership	03 Weeks	18
05	<b>COMPANY</b> 5.1. Definition of Company 5.2. <b>Private Limited Company</b> 5.2.1.Advantages, and disadvantages of Private Limited Company 5.3. <b>Public Limited Company</b> 5.3.1.Advantages, and disadvantages of Public Limited Company	03 Weeks	18

<p><b>06</b></p>	<p><b>OTHER BUSINESS ORGANIZATIONS</b>  <b>6.1. Public Corporations</b>          6.1.1. Advantages &amp; Disadvantages of Public Corporations  <b>6.2. Joint Ventures</b>          6.2.1. Advantages &amp; disadvantages of joint ventures  <b>6.3. Franchising</b>          6.3.1. Advantages &amp; disadvantages of franchising</p>	<p>03 Weeks</p>	<p>18</p>
<p><b>07</b></p>	<p><b>MOTIVATION</b>          7.1. Definition          7.2. Motivating factors          7.3. Financial reward              7.3.1. Wages              7.3.2. Salary          7.4. Non-Financial rewards              7.4.1. Job Satisfaction              7.4.2. Job Enlargement              7.4.3. Job rotation</p>	<p>03 Weeks</p>	<p>18</p>
<p><b>08</b></p>	<p><b>MANAGEMENT</b>          8.1. Organization Chart              8.1.1. Advantage of organization charts          8.2. The role of management              8.2.1. Planning              8.2.2. Organizing              8.2.3. Leading              8.2.4. Controlling</p>	<p>03 Weeks</p>	<p>18</p>
<p><b>09</b></p>	<p><b>LEADERSHIP</b>          9.1. Characteristics of leaders          9.2. Styles of leadership              9.2.1. Autocratic Leadership              9.2.2. Democratic Leadership              9.2.3. Laissez-Faire Leadership          9.3. Trade Unions              9.3.1. Advantages of Trade Unions              9.3.2. Disadvantages of Trade Unions</p>	<p>03 Weeks</p>	<p>18</p>
<p><b>10</b></p>	<p><b>RECRUITMENT, SELECTION &amp; TRAINING</b>          10.1. Functions of human resource management          10.2. Recruitment &amp; selection              10.2.1. Process of recruitment              10.2.2. Job Analysis              10.2.3. Job Description              10.2.4. Job Specification          10.3. Advertisement of vacancy              10.3.1. Internal Recruitment              10.3.2. External Recruitment              10.3.3. Job Application &amp; CV          10.4. Training              10.4.1. Definition &amp; Types of training              10.4.2. Induction training              10.4.3. On the job training              10.4.4. Off the job training</p>	<p>04 Weeks</p>	<p>24</p>
<p style="text-align: right;"><b>Total</b></p>		<p><b>32</b></p>	<p><b>192</b></p>

**Recommended Book:**

Business Studies 4<sup>th</sup> Edition  
University of Cambridge by Karen Barrington & Peter Stimpson

**Reference Books:**

1. Rober C. Appleby, Modern Business Administration
2. Theodore J. Sielaff & Belmont, Introduction to Business, California
3. David L. Kurtz and Louis E. Boone, Contemporary Business, 14<sup>th</sup> Edition
4. John W. Aberle, Business Studies, Wordsworth Publishing Company Inc.
5. Khalid Mehmood Cheema. Introduction to Business. Lahore: Syed Mobeen Mehmood and Company.
6. Muhammad Irshad, Introduction to Business. Lahore: Naveed Publications
7. Askari Zaidi S A, Fundamentals of Business, Orient Publishers, Karachi.
8. Business Organizations by 'Nisar-ud-din'.
9. Introduction to Business by 'M. Saeed Nasir'.

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**COMPUTER APPLICATIONS TO BUSINESS**  
**For**  
**DBA 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><b>INTRODUCTION TO INFORMATION TECHNOLOGY</b></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><b>INTRODUCTION TO MICROSOFT OFFICE SUITE 2016</b></p> <p>Microsoft Office Applications' Primary User Interface:</p> <ul style="list-style-type: none"> <li>➤ Title bar</li> <li>➤ Quick Access Toolbar</li> <li>➤ Ribbon</li> <li>➤ Tabs</li> <li>➤ Status Bar</li> </ul> <p><b><u>WORD PROCESSING</u></b></p> <p><b>2.1.</b> General Features of Word processors: Editing, Formatting, Page Layout &amp; Printing, Spelling &amp; Grammar, Header &amp; Footer, Picture / Table Insertion &amp; Formatting, Screen Layouts.</p> <p><b>2.2. BASIC EDITING</b> 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><b>2.3. TEXT FORMATTING</b> 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><b>2.4. PARAGRAPH FORMATTING</b> 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><b>2.5. PAGE FORMATTING</b> The Layout Tab, Setting Margins, selecting a Page Orientation, Choosing a Paper Size.</p> <p><b>2.6. CREATING TABLES</b> 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><b>SPREADSHEET PROCESSING</b></p> <p><b>3.1.</b> Introduction to Spreadsheet Software.</p> <p><b>3.2.</b> General Features of Spreadsheets (Rows, Columns, Worksheets, Workbooks, Functions and Formulas, Editing, Formatting, Screen Layouts)</p> <p><b>3.3. WORKING WITH EXCEL</b> 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><b>3.4. FORMATTING CELLS AND WORKSHEETS</b> 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><b>3.5 USING FORMULAS AND FUNCTIONS</b> 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><b>3.6 CREATING CHARTS</b> 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><b>INTRODUCTION TO DATABASE</b></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 <b>CREATING TABLES AND RELATIONSHIPS</b> 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 <b>CREATING FORMS</b> 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 <b>CREATING QUERIES</b> 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 <b>CREATING REPORTS</b> Creating a Simple Report, Using the Report Wizard, Creating a Report in Design View.</p>		
<b>05</b>	<p><b>PRESENTATION SOFTWARE</b></p> <p><b>5.1 Introduction to Presentation Software.</b></p> <p><b>5.2 PRESENTATION BASICS</b> 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><b>5.3 USING ANIMATION</b> Applying Transition Effects, Applying Animations, Setting Up a Slide Show.</p>	<b>03 Weeks</b>	<b>18</b>
<b>Total</b>		<b>32</b>	<b>192</b>

## Criteria for marks allocation in practical

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

**Reference Books**

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

**FINANCIAL ACCOUNTING – I**  
**For**  
**DBA & D.Com 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	<b>1. The background and main features of financial accounting</b> 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	03 Weeks	18
02	<b>2. Recording transactions the principles of double entry</b> 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	04 Weeks	24
03	<b>3. Inventory</b> 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	02 Weeks	12
04	<b>4. The effect of profit or loss on capital and the double entry system for expenses and revenues</b> 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	02 Weeks	12

05	<b>5. Balancing of accounts</b> 5.1. Accounts for Debtors 5.2. Accounts for Creditors 5.3. three column accounts Practice of numerical questions	01 Weeks	6
06	<b>6. The trial balance</b> 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	01 Weeks	6
07	<b>7. Books of original entry and ledger</b> 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	02 Weeks	12
08	<b>8. Accounting for sales</b> 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	01 Weeks	6
09	<b>9. Accounting for purchases</b> 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	01 Weeks	6
10	<b>10. Accounting for returns</b> 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	02 Weeks	12

11	<b>11. Journal</b> 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 11.5. Examination guidance 11.6. The basic accounting cycle Practice of activity and numerical questions	02 Weeks	12
12	<b>12. Cash book</b> 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	<b>13. Bank reconciliation statement</b> 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	<b>14. Capital Expenditure and Revenue Expenditure</b> 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	<b>15. Statement of profit or loss</b> 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	<b>16. Statement of Financial position</b> 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	<b>17. Statement of profit or loss and statement of financial position (further consideration)</b> 17.1. Return inwards and return outwards 17.2. Carriage 17.3. The second year of business Practice of numerical problems	02 Weeks	12
<b>Total</b>		<b>32</b>	<b>192</b>

**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

# **BUSINESS MATHEMATICS & STATISTICS**

**For**

**DBA & D.Com 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	<b>EQUATIONS</b> 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	<b>PERCENTAGE, RATIO AND PROPORTION</b> 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	<b>LOANS AND ANNUITIES</b> 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	<b>MATRICES</b> 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	<b>CALCULUS</b> 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	<b>INTRODUCTION TO STATISTICS</b> 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	<b>COLLECTION AND PRESENTATION OF DATA</b> 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	<b>MEASURES OF CENTRAL TENDENCY</b> 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	<b>MEASURES OF DISPERSION/VARIABILITY</b> 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	<b>INDEX NUMBERS</b> 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

<b>11</b>	<b>SIMPLE REGRESSION AND CORRELATION</b> 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
	<b>Total</b>	<b>32</b>	<b>192</b>

**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

<b>English (DBA-II)</b>	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

<b>Urdu (DBA-II)</b>	
Total Marks	100
Total Weeks	32
Contact Hours / Week	06
Total Contact Hours	192
(As per syllabus of Board of Intermediate and Secondary Education)	

<b>Pakistan Studies (DBA-II)</b>	
Total Marks	50
Total Weeks	32
Contact Hours / Week	03
Total Contact Hours	96
(As per syllabus of Board of Intermediate and Secondary Education)	

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

**PRINCIPLES OF ECONOMICS**  
**For**  
**DBA & D.Com 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 analysing 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.

<b>Part A. Microeconomics</b>			
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
<b>01</b>	<b>1. Basic Concepts and Definitions</b> 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?			
<b>02</b>	<b>2. Consumer's Behavior</b> 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.			
<b>3</b>	<b>3. Demand, Supply and market equilibrium</b> <b>3.1. Demand</b> 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). <b>3.2. Supply</b> 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. <b>3.3. Market Equilibrium</b> 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.			
<b>4</b>	<b>4. Factors of Production and rewards</b> 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
<b>5</b>	<b>5. Cost and Revenues Concepts, schedules and Diagrams</b> 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
<b>6</b>	<b>6. Markets</b> 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.			
Chapters	Course Contents	Allotted Weeks	Contact Hours
<b>7</b>	<b>7. Basic Concepts in Macroeconomics</b> 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.			
<b>8</b>	<b>8. Economics Systems and their Characteristics</b> 8.1. Capitalism. 8.2. Socialism. 8.3. Mixed Economics System. 8.4. Islamic Economic system.	3 Weeks	18
<b>9</b>	<b>9. Introduction to taxation and BOP</b> 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.	5 Weeks	30

	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. 9.7. Causes of deficit in BOP and measures to correct adverse BOP.		
<b>Expected Outcome</b> 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.			
<b>10</b>	<b>10. Development</b> 10.1. The difference between development and growth. 10.2. Characteristics of developing & developed economies.	1 Weeks	6
<b>11</b>	<b>11. Economy of Pakistan</b> 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

**BUSINESS STUDIES-II**  
**For**  
**DBA Part-II**

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

**Introduction:**

The course is designed to help students understand various types of activities for the success of a business organization. The course is designed to provide solid foundation for future studies in the field of business.

**Objectives of Course:**

- Understand the role of effective communication in business and the principles of effective communication.
- Understand the role of marketing and ways to launch effective promotion campaign for the business.
- Understand E-Commerce and the role of modern technology in business development.
- Develop awareness about production of goods and services, quality, price and costs of production.
- Describe the sources of finance for business.

Chapter	Course Contents	Allotted Weeks	Contact Hours
01	<b>COMMUNICATION</b> 1.1. What is effective communication 1.1.1. Internal communication 1.1.2. External communication 1.2. Process of effective communication 1.3. Methods of communication 1.3.1. Verbal Communication 1.3.2. Advantages & Disadvantages of verbal communication methods 1.4. Written Communication 1.4.1. Advantages & Disadvantages of written communication methods 1.5. Visual Communication methods 1.5.1. Advantages & Disadvantages of visual 1.6. Communication barriers	03 Weeks	18
02	<b>MARKETING</b> 1.1. The role of marketing 1.2. Understanding changes in market 1.3. What is meant by market 1.3.1. Mass marketing 1.3.2. Niche Marketing 1.4. Market segmentation 1.4.1. Basis of segmentation 1.4.2. Benefits of market segmentation	03 Weeks	18
03	<b>THE MARKETING MIX</b> 3.1. The four P's of marketing 3.1.1. Product 3.1.2. Price 3.1.3. Place 3.1.4. Promotion 3.2. Types of products 3.3. The product development stages 3.4. The product life cycle 3.5. Packaging 3.5.1. The role of packaging	03 Weeks	18
04	<b>PRICE</b> 4.1. The role of pricing in marketing 4.2. Pricing strategies 4.3. Methods of pricing 4.3.1. Cost plus pricing 4.3.2. Competitive pricing 4.3.3. Psychological pricing 4.3.4. Penetration pricing 4.3.5. Price skimming 4.3.6. Promotional pricing	03 Weeks	18

<b>05</b>	<b>PROMOTION</b> 5.1. The role of promotion in marketing 5.2. Objectives of promotion 5.3. Advertising 5.3.1.Types of advertising 5.3.2.Process of advertising 5.3.3.Media of advertising 5.3.4.Advantages & disadvantages of media of advertising 5.4. <b>Sales Promotion</b> 5.4.1.Types of sales promotion 5.4.2. Advantages of sales promotion 5.4.3. Public Relations/Publicity 5.4.4.Role of technology in promotion	<b>04 Weeks</b>	<b>24</b>
<b>06</b>	<b>PLACE</b> 6.1. Distribution channel 6.2. Types of distribution channel 6.3. Distribution Channel-1 6.3.1.Advantages & disadvantages of distribution channel 6.4. Distribution Channel-2 6.4.1.Advantages & disadvantages of distribution channel 2 6.5. Distribution Channel-3 6.5.1.Advantages & disadvantages of distribution channel 3 6.6. Methods of distribution 6.7. E-Commerce	<b>03 Weeks</b>	<b>18</b>
<b>07</b>	<b>PRODUCTION OF GOODS &amp; SERVICES</b> 7.1. What is Production 7.1.1.Operations Department 7.1.2.Productivity 7.1.3.Benefits of productivity and efficiency 7.2. Methods of production 7.3. Batch production 7.3.1.Advantages & Disadvantages of Batch production 7.4. Job production 7.4.1.Advantages & Disadvantages of Job production 7.5. Flow production 7.5.1.Advantages & Disadvantages of Flow production 7.6. Technology in production 7.7. Advantages & Disadvantages of technology	<b>03 Weeks</b>	<b>18</b>
<b>08</b>	<b>COSTS</b> 8.1. Definition of costs 8.2. Types of costs 8.2.1.Fixed costs & variable costs 8.2.2.Total cost & average cost 8.3. Break even analysis 8.3.1.Breakeven chart 8.3.2.Breakeven point calculation 8.4. Comparing cost & revenue	<b>03 Weeks</b>	<b>18</b>

<b>09</b>	<b>QUALITY PRODUCTION</b> 9.1. Meaning of Quality 9.1.1.Importance of Quality 9.2. Quality Control 9.2.1.Advantages of Quality Control 9.3. Quality Assurance 9.3.1.Benefits of Quality Assurance 9.4. Total Quality Management 9.4.1.Benefits of Total Quality Management	<b>03 Weeks</b>	<b>18</b>
<b>10</b>	<b>BUSINESS FINANCE</b> 10.1. Definition of finance 10.2. Need of finance 10.3. Internal sources of finance 10.3.1. Retained earnings 10.3.2. Sale of assets 10.3.3. Savings 10.3.4. Sale of inventories 10.4. External sources of finance 10.4.1. Issue of shares 10.4.2. Bank loans 10.4.3. Bonds 10.5. Short term finance 10.5.1. Overdraft 10.5.2. Trade credit 10.6. long term finance 10.6.1. Shares 10.6.2. Bonds	<b>04 Weeks</b>	<b>24</b>
<b>Total</b>		<b>32</b>	<b>192</b>

**Recommended Book:**

**Business Studies 4<sup>th</sup> Edition** by Karen Borrington & Peter Stimpson, University of Cambridge

**Reference Books**

10. Rober C. Appleby, Modern Business Administration
11. Theodore J. Sielaff & Belmont, Introduction to Business, California
12. David L. Kurtz and Louis E. Boone, Contemporary Business, 14<sup>th</sup> Edition
13. John W. Aberle, Business Studies, Wordsworth Publishing Company Inc.
14. Khalid Mehmood Cheema. Introduction to Business. Lahore: Syed Mobeen Mehmood and Company.
15. Muhammad Irshad, Introduction to Business. Lahore: Naveed Publications
16. Askari Zaidi S A, Fundamentals of Business, Orient Publishers, Karachi.
17. Business Organizations by ‘Nisar-ud-din’.
18. Introduction to Business by ‘M. Saeed Nasir’.

**FINANCIAL ACCOUNTING – II**  
**For**  
**DBA & D.Com 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 eliminatory 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><b>1. VALUE ADDED TAX</b></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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</b></p>	04 Weeks	24
02	<p><b>2. EMPLOYEES PAY/ PAYROLL</b></p> <p>2.1 What is Pay &amp; 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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</b></p>	05 Weeks	30
03	<p><b>3. DEPRECIATION OF ASSETS, NATURE AND CALCULATION DOUBLE ENTRY RECORDS FOR DEPRECIATION</b></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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK. WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</b></p>	04 Week	24
04	<p><b>4. ACCRUALS AND PREPAYMENTS AND OTHER ADJUSTMENTS FOR FINANCIAL STATEMENTS AND PREPARATION OF FINANCIAL STATEMENTS</b></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> <p>Allowance for doubtful debts, increasing the allowance,</p>	06 Weeks	36



	<p>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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</b></p>		
05	<p><b>5. THE VALUATION OF INVENTORY</b></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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</b></p>	04 Weeks	24
06	<p><b>6. MANUFACTURING ACCOUNTS</b></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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK</b></p>	05 Weeks	30
07	<p><b>7. INCOME TAX TREATMENT</b></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><b>WRITTEN TEST, QUIZ, MCQ AND GROUP DISCUSSION AND FEEDBACK.</b></p> <p><b>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).</b></p> <ul style="list-style-type: none"> <li>▶ Three weeks training will be given to students regarding submission of manual and computerized return of income and wealth statement.</li> <li>▶ Workshop/training session will be organized in institutes both for teachers and students.</li> </ul> <p><b>This is strongly recommended to Directorate office to prepare master trainers among teachers before the implementation of this syllabus.</b></p>	04 Weeks	24
<b>Total</b>		<b>32</b>	<b>192</b>

**Recommended Book:**

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

**Reference Book/ Materials:**

Accounting by Meigs and Meigs 11<sup>th</sup> 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 studentsto get employment in SMEs.

Chapter	Course Contents	Allotted Weeks	Contact Hours	
			Theory Hours	Practical Hours
01	<b>1. Introduction to Accounting</b> 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	<b>2. Computerized Accounting</b> 2.1. Introduction 2.2. Difference between manual and computerized accounting 2.3. Uses/Benefits of Computerized Accounting	01 Week	06	00
03	<b>3. An overview of QuickBooks</b> 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	<b>4. A quick tour of QuickBooks</b> 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	<b>5. Creating a New Company</b> 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	<b>6. Maintain Chart of Account</b> 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	<b>7. Maintain Customer Accounts</b> 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	<b>8. Maintain vendor accounts</b> 8.1. Entering Information 8.2. Active or Inactive 8.3. Opening Balances 8.4. Purchase Default Account 8.5. Selection of Vendor Type 8.6. List of vendors	01 Week	00	06

<p><b>09</b></p>	<p><b>9. Maintain Inventory Items</b>            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</p>	<p>01 Week</p>	<p>00</p>	<p>06</p>
<p><b>10</b></p>	<p><b>10. Maintain Payroll</b>            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</p>	<p>01 Week</p>	<p>00</p>	<p>06</p>
<p><b>11</b></p>	<p><b>11. Entering Transactions</b>            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</p>	<p>01 Weeks</p>	<p>00</p>	<p>06</p>
<p><b>12</b></p>	<p><b>12. Maintain Purchase Record</b>  <b>12.1. Maintain Purchase Order</b>            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  <b>12.2. Receiving purchase order and invoicing</b>            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  <b>12.3. Purchase returns</b>            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  <b>12.4. Payment to vendors</b>            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.</p>	<p>02 Weeks</p>	<p>00</p>	<p>12</p>

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

	<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><b>16. Chapter</b></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><b>17. Chapter</b></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><b>18. Chapter</b></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> <p>18.11. Recording Receipts</p> <p>18.12. Applying Receipt to an Invoice</p>	02 Weeks	12	00

	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			
<b>19</b>	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
<b>20</b>	<b>20. Government Accounting</b> 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
<b>Total</b>		<b>32</b>	<b>94</b>	<b>98</b>

**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