

**Session 2023-2024****Part-A Introduction**

Subject	Commerce		
Semester	II		
Name of the Course	Computerized Accounting System*		
Course Code	B23-COM-201		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-4		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> <li>1. understand the concept of computerized accounting and be familiar with accounting software.</li> <li>2. create company ledger, vouchers in accounts software.</li> <li>3. prepare financial statements in Tally.</li> <li>4. comply with tax regulations – GST, Income Tax, etc.</li> </ol> <p>5*. make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime (Latest Version).</p>		
Credits	<b>Theory</b>	<b>Practical</b>	<b>Total</b>
	2	2	4
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	70
Exam Time	3 Hrs.		3 Hrs.

**Part-B Contents of the Course****Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	15
II	Company creation: Setup features, accounting features, configuration,	15

	shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.	
III	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.	15
IV	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.	15
V*	Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally.	

#### **Suggested Evaluation Methods**

<p><b>Internal Assessment:</b></p> <ul style="list-style-type: none"> <li>➤ <b>Theory</b> Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:</li> <li>➤ <b>Practicum</b> Class Participation Seminar/Demonstration/Viva Voce/Lab Records etc. Mid Term Exam:</li> </ul>	<b>End Term Exam</b>
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#### **Part-C Learning Resources**

<p><b>Recommended Books/E-Resources/LMS:</b></p> <ul style="list-style-type: none"> <li>• A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi.</li> <li>• Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing &amp; Inventory), BPB Publications, New Delhi.</li> <li>• Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi.</li> <li>• Bansal Manoj, Computerized Accounting System, Sahitya Bhawan Publications.</li> <li>• Kavitha et. al., Computerized Accounting, Himalaya Publishing House.</li> <li>• Raman B.S. and Singh Ravi, Computerized Accounting System, EPBP Publication.</li> </ul>
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\* Applicable for courses having practical component.