SARDAR PATEL UNIVERSITY
Programme: B.Com. Semester: III
Syllabus with effect from: June-2019

Computer Accounting System – I (Core Allied Subject)

Paper Code: UB03CCOM25   **Total Credit:** 3
Title of Paper: Computer Accounting System-I
Weightage of Marks: Theory (50%) + Practical (50%)

Objectives:
   i.   Enhance the Skills Needed for Computerized Accounting System.
   ii. Expose the Students to Computer Application in Accounting Using Software Tally.
   iii. To develop the Skills of recoding financial transaction & Preparation of Report Using Computerized System.
   iv. To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit	Description in Detail	Weightage (%)
I	**Basic of Accounting:** • **Basic Accounting Terms (terminology)**: Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discount, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc. • Accounting System (Desi nama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations. • What is Accounting Software? Advantage of accounting software v/s Manual. • Characteristics and Advantage of Tally • How to start Tally, Tally screen Components. • Company Creation, Select Company, Alter Company, Delete Company.	25%
II	**Accounting Master Creation:** **Groups:** Predefined Group, Bank a/c ,Bank occ ,Bank od, Branch/ Division, Capital Acc., Cash in hand, Current Assets, current Liabilities, Deposits, Direct Expenses, Direct Incomes, Duties & Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan & Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves & Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans. **Ledger Creation** (Single, Multiple, Alter, Delete) **Group Creation** (Single ,Multiple, Alter, Delete)	25%

III	**Voucher:** **Different types of Voucher like:** Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check , Journal Voucher. **Voucher in Tally:** Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note. **Non Accounting Voucher:** Memo, Reversing Journal, Post Dated, Optional **Voucher Entry using above Voucher.**	25%
IV	**View and Print Reports :** Steps to View Different Report, Option available in each Report. Balance Sheet, Trial Balance, Profit & Loss A/c **Book & Registers:** Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.	25%

Practicals: Practicals are based on above Units. (Weightage 50%) – Two Practical periods per week per batch

Reference Books/ Suggested Readings:

- **Tally-ERP 9.0 in Simple Steps ,Kogent Learning Solutions Inc., Dreamtech Press**
- **Accounting with Tally Part 1& Part 2, Tally Solution Pvt. Ltd. Banglore.**
- **Accounting made simple with Tally ERP 9,Aksher Publication.**
- **Tally ERP 9,Computer Word.**
- **Complete Tally , BPB Publications**
- **Simple Tally 9, Ashok Nadhani, BPB Publication**
- **Mastering Tally ERP9 , Ashok Nadhani, BPB Publication**
- **Dinesh Maidasani (2008) Tally9 Firewall media**
- **K& K.K nadhani "Implementing Tally 9" BPB Publication, Latest edition.**