

**SARDARPATEL UNIVERSITY**  
**Programme: B.Com. Semester: III**  
**Syllabus with effect from: June-2017**  
 Second Year B.Com.  
 Semester-III

**Computer Application– V (Subject Elective / Core Elective – Computer Application Group)**

**Paper Code: UB03ECOM17**      **Total Credit: 3**

**Title of Paper: Computerized 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	<p><b>Basic of Accounting:</b></p> <ul style="list-style-type: none"> <li>• <b>Basic Accounting Terms (terminology):</b> Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discount, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc.</li> <li>• Accounting System (Desinama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations.</li> <li>• What is Accounting Software? Advantage of accounting software v/s Manual.</li> <li>• Characteristics and Advantage of Tally</li> <li>• How to start Tally, Tally screen Components.</li> <li>• Company Creation, Select Company, Alter Company, Delete Company.</li> </ul>	25%
II	<p><b>Accounting Master Creation:</b></p> <p><b>Groups:</b> 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 &amp; Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan &amp; Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves &amp; Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans.</p> <p><b>Ledger Creation</b> ( Single, Multiple, Alter, Delete)  <b>Group Creation</b> (Single ,Multiple, Alter, Delete)</p>	25%



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

**Practicals:** Practical 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.**

