

SARDAR PATEL UNIVERSITY
Programme: B.Com. Semester: III
Syllabus with effect from: June-2020

Computer Accounting System – I (Core Allied Subject)

Paper Code: UB03CCOM55

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	<p>Basic of Accounting:</p> <ul style="list-style-type: none"> • 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	<p>Accounting Master Creation:</p> <p>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.</p> <p>Ledger Creation (Single, Multiple, Alter, Delete) Group Creation (Single ,Multiple, Alter, Delete)</p>	25%



III	<p>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.</p>	25%
IV	<p>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.</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. Bangalore.**
- **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.**

