**SARDAR PATEL UNIVERSITY**
**Vallabh Vidyanagar, Gujarat**
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)**
Syllabus with effect from the Academic Year 2022-2023

(BCom) (Business Studies)
(BCOM)  (Programme Name) Semester (III)

| Course Code | UB03DCOM83 | Title of the Course | Computer Applications - V |
|---|---|---|---|
| Total Credits of the Course | 03 | Hours per Week | 03 + 02 Practical per Batch |

| Course Objectives: | To develop skill of basic computerized accounting among the commerce students. |
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| Course Content | | |
|---|---|---|
| Unit | Description | Weightage* (%) |
| 1. | • 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.<br>• Accounting System (Desi nama, Single Entry, Double Entry), Types Of Account, Rules for Accounting, Basic Steps In Accounts Compilations.<br>• What is Accounting Software? Advantage of accounting software v/s Manual.<br>• Characteristics and Advantage of Tally<br>• How to start Tally, Tally screen Components.<br>• Company Creation, Select Company, Alter Company, Delete Company | 25% |
| 2. | • Accounting Master Creation:<br>• 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.<br>• Ledger Creation ( Single, Multiple, Alter, Delete)<br>• Group Creation (Single ,Multiple, Alter, Delete) | 25% |
| 3. | • Voucher: Different types of Voucher like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check , Journal Voucher.<br>• Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note.<br>• Non Accounting Voucher: Memo, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher. | 25% |

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|---|---|---|
| 4. | • View and Print Reports : Steps to View Different Report, Option available in each Report.<br>• Balance Sheet, Trial Balance, Profit & Loss A/c<br>• Book & Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts. | 25% |

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| Teaching-Learning Methodology | Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation.<br>Traditional classroom teaching as well as online/ICT based teaching practices.<br>Hands on training through required ICT tools. |

| Evaluation Pattern | | |
|---|---|---|
| Sr. No. | Details of the Evaluation | Weightage |
| 1. | Internal Theory (50%) + Practical (50%) Examination (As per CBCS R.6.8.3) | 15% |
| 2. | Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3) | 15% |
| 3. | University Examination<br>Theory (50%) + Practical (50%) | 70% |

| Course Outcomes: Having completed this course, the learner will be able to understand | |
|---|---|
| 1. | Basics of Accounting.<br>Working with the basic features of Tally ERP 9<br>How to create a company in Tally. |
| 2. | Creation of a Ledger.<br>Making groups and various under groups. |
| 3. | types of vouchers, its short cuts and voucher entry. |
| 4. | How to see and print various reports available in tally. |

| Suggested References: | |
|---|---|
| Sr. No. | References |
| 1. | Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian |
| 2. | TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni |

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| 3. | Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat |
| 4. | Tally ERP 9 with GST in Gujarati, Computer World |
| 5. | Tally Erp 9 Advance With Gst Gujarati Medium Book, Paperback, Gujarati, Tanumati Parmar And Sukani |

| On-line resources to be used if available as reference material |
| On-line Resources: |
| https://www.youtube.com/watch?v=xwpJ5QX9WEU |
| https://www.youtube.com/watch?v=vH9Q-EUJvw8 |
| https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA |
| https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOtLz |

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