SARDAR PATEL UNIVERSITY
PROGRAMME: B.COM. (HONS') (3 Years)
(International Accounting and Corporate Banking & Insurance)
(Under Choice Based Credit System Based on UGC Guidelines)
Syllabus with effect from: June-2020
Semester: V

Paper Code: UB05ACOH21	Total
Title of Paper: Computer Applications for Accounting	**Credits: 3**
Objective: The objective of this course is to implement a computerized accounting system. The computer accounting system is based on the concept of databases. It does away with the concept of creating and maintaining journals, ledger, etc. which are essential while working with manual accounting system.	

Unit No.	Description in Detail	Weightage
1	**Manual Accounting: Basic Concepts and Practices** • What is accounting? • Need of Accounting, Concepts, Conventions, Type of accounts • Classification of Income & Expenditures • Accounting Cycle, Rules for Debit and Credit • Type of vouchers, Transaction of business • Types of Transaction, Journal Entry, Final Accounts	25%
2	**Computerized Accounting System: An Outline** • A short history of accounting- Early technology • Use of computers in accounting • Role of computers in a accounting • Need and requirements of computerized accounting • Basic Requirements of the Computerized • Accounting System, Limitations of a Computer & Computerized Accounting • Popular Accounting Software around the world • Computer its characteristics • Difference between Manual Accounting and Computerized accounting.	25%
3	**Tally(ERP 9) :Practical Implication** • Create Company-Creates Groups-Create Ledgers • Voucher Entries for all kinds of Transaction • Display Reports and all features of software- Salient features of Tally ERP9 • Requirements for installing Tally (ERP 9) • Functions of Accounting software (Tally)-Technology advantage • Book keeping under Tally – Financial Statements and Tally – Advance Financial Management in Tally (Theory) (Practical training about all features)	25%

4	**Inventory Management** • Inventory Management: Need and Importance of Inventory Management • Vouchers for Inventory transactions • Creating Groups, Categories, Unit of Measures, Go down and Stock Items • Transaction of inventory of a business, Display and reporting of Inventory statements- Accounting and inventory reports in tally. • Basic & Advanced Inventory Management in Tally (Theory Only) (Practical training in detail about all features)	**25%**

Evaluation : Internal : 40 Marks (Theory)
**   : External: 60 Marks (Theory) – Two Hours Examination**

Reference Books:

➢ Dinesh Maidasani (2008) Tally 9.0 Firewall Media.

➢ K & K. K Nadhani "Implementing Tally 9"BPB Publication, latest edition.

➢ Avichi Krishnan, Tally ERP9 for Real Time Accounting