

SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-II		
Paper Code PB02ACOM51	Title of the Paper COMPUTER APPLICATION IN BUSINESS-II	Total Credit 04

Course Objectives	To introduce the students with Tally ERP 9.0 which enable them to learn and use of tally software to prepare and analyze financial statements for decision making and also enhance their skill based learning.	
Course Description		
Unit	Description	Weightage
01	Computerized Accounting System: A short history of accounting- Early technology- Use of computers in accounting- Role of computers in accounting- Need and requirements of computerized accounting-Basic Requirements of the Computerized Accounting System-Limitations of a Computer and Computerized Accounting-Popular Accounting Software around the world.	25%
02	Basic of Accounting: What is accounting- Type of accounting- Classification of Income & Expenditures -Rules for Debit and Credit- Type of vouchers- Transaction of business -Journal Entry- Adjustments- Final Accounts, Accounting terminology	25%
03	Steps for working in the Tally: Create Company-Creates Groups-Create Ledgers-Voucher Entries for all kinds of Transaction-Display Reports and all features of software. (Practical training in detail for all features)	25%
04	GST & Inventory Management: GST: Introduction, meanings, types, benefits, rates & special features of GST. 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. (Practical training in detail for all features)	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

*Practical's to be performed on Tally ERP 9.0 and upgraded version.

Teaching-Learning Methodology	Computer practical based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination (Written-35% + Practical-35%)	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about basic of Computerized accounting system.
2.	To know and understand about basic of accounting.
3.	To know and practically understand about use of Tally ERP 9.0 with all features.
4.	To know and practically understand about use of Inventory management and GST entry in Tally software.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Shraddha Singh & Navneet Mehra (2015), Tally Erp 9 Power of Simplicity Book, ISBN: 9789350571316, V & S Publication.
2.	Tally Education Pvt. Ltd (2019), GST Using Tally ERP9. , ISBN: 0 978-81-934845-4-8, Sahaj Enterprises Publication.
On-Line Resources available that can be used as Reference Material	
➤ https://tallysolutions.com/learning-hub/	