Restructured Syllabus (2024 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-IV
Title of the Course: Computerized Accounting-II

Programme Name	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B. Com.	CA271P	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students per Batch	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:
1. To make students understand the concept of Computerized Accounting System.
2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.
4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures
1	**Accounts Receivable and Payable Management:** 1.1 Bill-wise Accounts – an Introduction 1.2 Bill-wise Details for Purchases – Bills Payable 1.3 Bill-wise Details for Sales – Bills Receivable 1.4 Maintaining Bill wise details 1.5 Supply against Advances 1.6 Tracking Overdue Supplies 1.7 Stock Category Reports 1.8 Practice Exercise	**15**
2	**Inventory Accounting:** 2.1 **Masters (Creation, Alteration & Deletion):** Stock Group, Stock Category, Stock Items, Unit of Measurement, and Godown. 2.2 **Features in Inventory (With examples):** Integrate Accounts with Inventory, Multiple Price Levels, Batches, Maintain Expiry Dates, Discount Columns in Invoice, Separate Actual and Billed Quantity. 2.3 **Inventory Vouchers (With Problem):** Voucher Entry Mode: a) Item Invoice Mode, b) Accounting Invoice Mode, c) Voucher Mode, Purchase Voucher (Inventory), Sales Voucher (Inventory), Physical Stock Voucher, Stock Journal Voucher, Receipt Note, Delivery Note, Purchase Order, and Sales Order.	**15**
3	**TallyPrime with Banking:** 2.1 Cheque Book Configuration in TallyPrime 2.2 Cheque Printing in TallyPrime 2.3 Banking Transaction Types 2.4 Introduction to Post Dated Cheques Management 2.5 Post Dated Cheques Management in TallyPrime	**15**

	2.6 Applying for TallyPrime License 2.7 Introduction to Bank Reconciliation Process in TallyPrime 2.8 Bank Reconciliation in TallyPrime 2.9 Practice Exercise	
4	**TallyPrime Printing Configuration:** 3.1 Update Invoice or Voucher Numbering in TallyPrime 3.2 Setup Logo Printing in TallyPrime 3.3 How to Print Additional Description of Stock Items 3.4 Printing Preferences – Cust Seal and Signature, Jurisdiction, Bank Details, Invoice Status 3.5 Optimize Printing Paper Size 3.6 How to Enable Rate Inclusive of GST Column 3.7 Practice Exercise	**15**

Course Outcomes: After completion of the course, students will be able:

1) To understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2) To apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3) To analyse the components of Tally Software for Computerized Accounting.
4) To evaluate the Manual and Computerized Accounting.
5) To create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6) To remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology
1. Class Room Lectures. 2. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore. 3. Guest Lectures of Professionals/Experts etc. 4. Teaching with the help of ICT tools.
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
1) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide at free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.
II) Mandate or Instructions or Guidelines to the College
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes. 4) College has to purchase the Tally Software License Copy and made available for course

teaching and learning.

5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.

III) Mandate or Instructions or Guidelines to the Teacher

1) Teacher has to teach this Course in the Computer Laboratory batch wise.
2) Size of the Batch will be 20 Students.
3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software.
4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.
5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.
6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.
5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: **https://tallyeducation.com**
7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification.
8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.
9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.
10. Comdex Tally.ERP9 Course Kit**,** Dr. Namrata Agrawal, Dreamtech Press.
11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.
12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.
13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.

Scheme of Examination: 1. Internal Assessment: 30% & 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation	**Min. 6 Marks** (40% of Passing)

	• Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential	
SEE / External Exam (Practical Examination in the Computer Laboratory) (35 Marks) **(1½ Hours for each Batch)**	**Procedure for conducting the Practical Examination:** 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges. 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination. 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University. 4) Size of the Practical Examination Batch will be 20 Students. 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination. 6) University will make the appointment of External Examiners. 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately. 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination. 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc. 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules. 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination. 12) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee. 13) For each Batch Maximum Time will be **1½** Hours. 14) Student should generate the report at the end of the Practical Examination.	**Min. 14 Marks** (40% of Passing)

	15) Student should take printout of the generated report and must sign each page of printout of the report. 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination. 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report. 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day. 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination. 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.	