

Programme..Master of Commerce (MCom)

MCM5204 COMPUTERIZED ACCOUNTING

Course Code	MCM5204	Semester	II
Course Title	COMPUTERIZED ACCOUNTING		
Credits	4	Type	Core

Learning/Course Objective

- To demonstrate an understanding of basic computerized accounting terminology, learn how accounting applications are used, and become familiar with the history of the business accounting software solving applications.
- To demonstrate simple statistical calculations in Excel.
- Acquire competency to enter accounting transactions in the accounting software and have the capability of generating different accounting reports/documents.
- To introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose.
- To cover the main features and components of Tally.
- To develop basic knowledge on GST in Tally.

Course Structure

UNIT – I

Microsoft Excel: Introduction -Entering and Editing Text -Formula – Alignments –Menus, Commands, Toolbars and their Icons – Creating Charts -Templates – Sharing DataBetween Applications – Simple calculations using statistical functions: sum, average, Correlation co-efficient- growth rate- simple interest- compound interest- rank correlation- Regression.

UNIT – II

Basic Accounts – starting Tally – company creation – chart of Accounts – accountmasters – voucher entry – single mode voucher entry – accounts voucher printing – day bookSummaries – Trial Balance – Final Accounts – Reports printing.

UNIT – III

Traders Accounts – customer supplier profile – sales purchase voucher Entry – salePurchase summary – outstanding reportsAdvanced Accounts – Cost categories & cost centers – voucher entries – TDS –service Tax – Bank Reconciliation – Interest – voucher class.

UNIT – IV

Security – Security control set up for company – security level – Internet connectivity– E-mail – e-mailing a report – Web Browser.

UNIT – V

Basic Inventory – inventory master – inventory voucher – invoicing – inventoryreports – Sales purchase analysis – Stock journal reports. – GST - Front Accounting.

Note: Question Paper shall cover 100% Theory.

Programme..Master of Commerce (MCom)

Learning/Course Outcome

- Enter all the business transactions in computerized accounting system efficiently.
- Students are familiarized with the statutory features of Tally like VAT, CST, TCS, TDS, and Service Tax.
- Student will do by their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
- Get basic understanding of GST.

Books for Reference:

1. A.K.Nadhani&K.K.Nadhani, "Implementing Tally ERP 9", BPB Publications.
2. V. Sundaramoorthy, "Tally 9 Volume I & II", Genesis – VBSE Pvt. Ltd.
3. Sanjay Saxena , "MS-Office 2007 in a nut shell", Vikas Publishing House Private Ltd.
4. Spoken Tutorials, IIT.

Paper – I Principles of Accounting 2

Paper – II Principles of Modern Banking 2

Paper – III Principles of Personal Finance 2

Paper – IV Principles of Insurance Management 2