

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

**(B.COM COMPUTER
APPLICATIONS)**

(2019 – 22)

SEMESTER – VI

ACADEMIC YEAR - 2021-22

VI Semester B.Com Computer Applications (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	6B12 COM FINANCIAL MARKETS AND SERVICES	NEETHU A. E.	4
2.	6B13 COM MANAGEMENT ACCOUNTING	SONIYA JACOB	5
3.	6B14 COM AUDITING AND CORPORATIVE GOVERNANCE	CENTIL ABRAHAM K.	5
4.	6B15 COM INCOME TAX AND GST	JISNA MATHEW	5
5.	ACCOUNTING PACKAGES - TALLY	SOJIMOL P. J.	4
6.	6B17 COM PROJECT		2
	Class In-charge	JISNA MATHEW	

TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am -11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	Income Tax And GST	Accounting Packages - Tally	Auditing And Corporative Governance	Management Accounting	Financial Markets And Services
2	Auditing And Corporative Governance	Income Tax And GST	Accounting Packages - Tally	Financial Markets And Services	Management Accounting
3	Financial Markets And Services	Management Accounting	Income Tax And GST	Auditing And Corporative Governance	Project
4	Accounting Packages - Tally	Income Tax And GST	Auditing And Corporative Governance	Financial Markets And Services	Management Accounting
5	Management Accounting	Auditing And Corporative Governance	Accounting Packages - Tally	Income Tax And GST	Project

Subject Code:	6B12 COM
Subject Name:	FINANCIAL MARKETS AND SERVICES

Subject Code:	6B12 COM
No. of Credits:	03
No. of Contact Hours:	72
Hours per Week:	04
Name of the Teacher:	NEETH A E

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: Understand the financial system and its constituents

CO2: Familiarise with the activities taking place in the financial markets

CO 3: Appraise the various financial services available in the financial markets

CO 4: Acquire knowledge about financial derivatives and their features

SYLLABUS

Unit I

Indian financial system: Financial system, meaning, structure—financial markets financial institutions- financial instruments – financial services- Role of financial system in economic development –Financial markets and instruments

[10 Hours]

Unit II

Money market –Meaning – features- functions or importance- components – Call money market – commercial bill market- acceptance market – treasury bill market- Money market instruments- Treasury bill-Commercial bills – Commercial papers – Certificate of Deposits

[12 Hours]

Unit III

Capital Market- Meaning –Primary Market, methods of floating new issue, - Secondary market - Stock exchange- Functions- listing of securities-Dematerialization and Depository services

[15 Hours]

Unit IV

Financial Services – meaning – nature and scope – Types - Merchant banking – Meaning, objectives and functions- Mutual funds – Meaning, objectives and types of schemes - Credit rating –Meaning, functions and major agencies (CRISIL,ICRA,CARE)- Factoring- Meaning, objectives and mechanism - Venture Capital –meaning, features, funding pattern

[22 Hours]

Unit V

Financial Derivatives - meaning- definition- types- forwards- futures- options – swapstypes and features, advantages and limitations of financial derivatives (An overview of financial derivatives only)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1.	Financial system-meaning financial institutions
		2.	Indian financial system
		3.	Indian financial system- structure
		4.	Financial markets
2	10-01-2022 To 15-01-2022	5.	Financial instruments
		6.	Financial services
		7.	Role of financial system in economic development
		8.	Financial markets and instruments
3	17-01-2022 To 22-01-2022	9.	CLASS TEST
		10.	Money market –Meaning
		11.	Money market- features
		12.	Money market –functions
4	24-01-2022 To 29-01-2022	13.	Money market- importance
		14.	Money market – components
		15.	Commercial bill market
		16.	Call money market
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		17.	Acceptance market
		18.	Treasury bill market
		19.	Money market instruments- Treasury Bill-Commercial bills
		20.	Commercial papers – Certificate of Deposits
6	07-02-2022 To 12-02-2022	21.	CLASS TEST
		22.	Capital market- meaning, primary market
		23.	Methods of floating new issue
		24.	Secondary market, Stock exchange- Functions- listing of securities
7	14-02-2022 To 19-02-2022	25.	Dematerialization and Depository services
		26.	Financial Services – meaning and nature
		27.	Scope and Types
		28.	Merchant banking – Meaning, objectives
8	21-02-2022 To 26-02-2022	29.	I Internal Examination
		30.	I Internal Examination
		31.	I Internal Examination
		32.	I Internal Examination

No of Weeks	Dates	Session	Topic
		33.	I Internal Examination
		34.	I Internal Examination
9	28-02-2022 To 05-03-2022	35.	Merchant banking- functions
		36.	Mutual funds – Meaning, objectives
		37.	Types of schemes
		38.	Credit rating –Meaning, functions
10	07-03-2022 To 12-03-2022	39.	Seminar
		40.	Seminar
		41.	Crisil
		42.	Crisil
11	14-03-2022 To 19-03-2022	43.	Icra
		44.	Care
		45.	Factoring- Meaning, objectives
		46.	Factoring- mechanism
12	21-03-2022 To 26-03-2022	47.	Venture Capital –meaning, features
		48.	Venture Capital -funding pattern
		49.	Seminar
		50.	Seminar
13	28-03-2022 To 02-04-2022	51.	CLASS TEST
		52.	Financial Derivatives - meaning- definition
		53.	Forwards- types and features
		54.	Futures - types and features
14	04-04-2022 To 09-04-2022	55.	Options- types and features
		56.	Swaps -types and features
		57.	Advantages of financial derivatives
		58.	Limitations of financial derivatives
15	11-04-2022 To 16-04-2022	59.	Seminar
		60.	CLASS TEST
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		61.	Revision- Module I
		62.	Revision- Module II
		63.	Revision- Module III
		64.	Revision- Module IV
		65.	Revision- Module V

No of Weeks	Dates	Session	Topic
		66.	Question Paper Discussion
17	25-04-2022 To 30-04-2022	67.	II Internal Examination
		68.	II Internal Examination
		69.	II Internal Examination
		70.	II Internal Examination
		71.	II Internal Examination
		72.	II Internal Examination

Subject Code:	6B13COM
Subject Name:	MANAGEMENT ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SONIYA JACOB

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1. Understand the fundamental concepts of management accounting.

CO 2. Acquire analytical skills associated with the interpretation of accounting reports

CO 3. Apply management accounting concepts in real life situations.

CO 4. Develop judgmental skills associated with the use of accounting information in decision making.

CO 5. Understand the use of marginal costing and budgetary control to plan and control cost and profit.

SYLLABUS

Unit I:

Introduction to Management Accounting: Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting.

(8 Hrs)

Unit II:

Analysis and interpretations of financial statements: Financial Statements – meaning, nature and limitations - Financial Statement Analysis – concept and meaning – types – tools of financial analysis - Comparative Financial statements, Common- size Financial statements, Trend analysis - Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios and Market test Ratios – computations and interpretations. (Construction of final accounts are not expected)

(32 Hrs)

Unit III:

Cash flow statements: meaning, concepts, definitions and uses - Preparation of Cash Flow Statement in both Direct and Indirect Methods (in vertical form as per AS 3).

(20 Hrs)

Unit IV:

Marginal Costing: meaning, objectives and features- contribution - CVP Analysis- BEP Analysis -Computation of BEP and sales to earn a desired level of profit - P/V Ratio- computation - managerial uses of Marginal Costing (Profit planning, Fixation of price, Make or buy decisions & Problem of key factor/limiting factor only) (20 Hrs)

Unit V:

Budgetary control: Concepts, Objectives and classification of budgets- Preparation of Cash, Sales and Flexible Budgets. (10 Hrs)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Unit I - Introduction to management accounting - meaning and definition
		2	Objectives and scope of management accounting
		3	Management accounting Vs financial accounting
		4	Management Accounting Vs Cost accounting
		5	CLASS TEST
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Unit II Analysis and interpretation of financial statements-meaning
		7	Financial statement analysis
		8	Types of financial analysis
		9	Tools of financial analysis
		10	Comparative Balance sheet
		11	Problem solving
3	17-01-2022 To 22-01-2022	12	Problem solving
		13	Comparative income statement
		14	Problem solving
		15	Common-size statements
		16	Common-size balance sheet
		17	Problem solving
4	24-01-2022 To 29-01-2022	18	Problem solving
		19	Trend analysis
		26 January	Republic Day
		20	Problem solving
		21	Ratio analysis -Concepts-definition

		22	Types of ratios
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Liquidity ratios
		24	Problem solving
		25	Problem solving
		26	Solvency ratios
		27	Problem solving
6	07-02-2022 To 12-02-2022	28	Problem solving
		29	Activity ratios
		30	Problem solving
		31	Problem solving
		32	Profitability ratios
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	Problem solving
		34	Problem solving
		35	Market test ratios
		36	Problem solving
		37	Problem solving
		38	Problem solving
8	21-02-2022 To 26-02-2022	39	I Internal Examination
		40	I Internal Examination
		41	I Internal Examination
		42	I Internal Examination
		43	I Internal Examination
		44	I Internal Examination
9	28-02-2022 To 05-03-2022	45	Problem solving
		01 March	Maha Sivarathri
		46	CLASS TEST
		47	Unit III Cash flow statements- meaning and definition
		48	preparation of cash flow statements
		49	Direct method
10	07-03-2022 To 12-03-2022	50	Problem solving
		51	Problem solving
		52	Problem solving
		53	Indirect method
		54	Problem solving
		12 March	Second Saturday
11	14-03-2022 To	55	Problem solving
		56	Problem solving
		57	Problem solving

	19-03-2022	58	Problem solving
		59	CLASS TEST
		60	Unit IV Marginal costing
12	21-03-2022 To 26-03-2022	61	Contribution
		62	CVP Analysis
		63	BEP Analysis
		64	Computation of BEP and sales to earn a desired level of profit
		65	P/V ratio computation
		66	Problem solving
13	28-03-2022 To 02-04-2022	67	Problem solving
		68	Problem solving
		69	Problem solving
		70	Problem solving
		71	CLASS TEST
		72	Unit V Budgetary Control -concepts, objectives
14	04-04-2022 To 09-04-2022	73	Classification of budgets
		74	Preparation of cash budgets
		75	Problem solving
		76	Preparation of sales budgets
		77	Problem solving
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Preparation of flexible budgets
		79	Problem solving
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		80	Problem solving
		81	Problem solving
		82	CLASS TEST
		83	Revision
		84	Revision
17	25-04-2022 To 30-04-2022	85	II Internal Examination
		86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	6B14 COM
Subject Name:	AUDITING AND CORPORATIVE GOVERNANCE
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	CENTIL ABRAHAM K

COURSE OUTCOME

After studying the course, the student shall be able to;

CO 1: understand the term auditing, its concept, principles, procedures and requirements needed for Auditing in accordance with current legal requirements and professional standards.

CO 2: familiarize with the various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities

CO 3: understand the appointment, rights, duties and the liabilities of an auditor.

CO 4: explain the concept of Corporate Governance and its aspects

Unit I

Introduction – Meaning- Definition- Objectives - Concept of auditor’s independence
Types of audit– statutory audit–private audit- government audit - continuous audit–
final audit – interim audit - cost audit – management audit – tax audit – Social audit -
performance audit –Internal audit - Investigation; Meaning of Investigation-
Distinction between investigation and auditing. (20 Hrs)

Unit II

Audit Process -- Documentation - Preparation before audit-Audit Programme-Audit
Note Book-Audit Working Papers-Audit Files- Internal Control and Internal Check–
Principles of Internal check.

(15 Hrs)

Unit III

Vouching and Verification - Vouching - meaning and importance- Requirements of a
voucher -Vouching of various items (Cashbook – Credit purchase- credit sales- goods
sent on consignment- journal proper- outstanding assets & liabilities- capital and
revenue expenditures only) Verification – meaning-Difference between vouching and
verification- general principles for verifying assets-Valuation of assets; Difference
between verification and Valuation- Verification and valuation of Assets (Cash at

bank, Loan advanced, Debtors, Stock, Plant & Machinery, patents, Goodwill, Motor vehicles only) --Verification and valuation of Liabilities (Creditors, Loans, Debentures, Capital, Contingent liability only)
(25 hrs)

Unit IV

Audit of Limited Companies- appointment- -Qualifications and Disqualifications of an Auditor- Auditor's remuneration- Auditor's lien- Removal of an auditor- Rights, Powers and Duties of an Auditor -Liabilities of an Auditor – Auditor's Report – content- types
(20 Hrs)

Unit V:

Conceptual Framework of Corporate Governance: Meaning, Benefits of Corporate Governance; board committee and their functions- insider Trading - Green Governance/E-governance. (10 Hrs)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Module 1: Introduction to auditing – Meaning- Definition
		2	Objectives
		3	Concept of auditor's independence□
		4	Types of audit
		5	Statutory audit
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Government audit
		7	Private audit
		8	Continuous audit
		9	Final audit
		10	Interim audit
		11	Cost Audit
3	17-01-2022 To 22-01-2022	12	Management audit
		13	Tax audit
		14	Social audit
		15	Performance audit
		16	Internal audit
		17	Investigation; Meaning of Investigation
4	24-01-2022	18	Second Saturday

No of Weeks	Dates	Session	Topic
	To 29-01-2022	19	Distinction between investigation and auditing
		26 January	Republic Day
		20	CLASS TEST
		21	Module 2: Audit Process - Documentation
		22	Audit Process
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Audit Process
		24	Documentation
		25	Preparation before audit
		26	Preparation before audit
		27	Preparation before audit
6	07-02-2022 To 12-02-2022	28	Audit Programme
		29	Audit Note Book
		30	Audit Working Papers
		31	Audit Files
		32	Internal Control
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	Internal Check
		34	Principles of Internal check.
		35	CLASS TEST
		36	Module 03: Vouching and verification
		37	Vouching - meaning and importance- Debentures, only)
		38	Requirements of a voucher
8	21-02-2022 To 26-02-2022	39	I Internal Examination
		40	I Internal Examination
		41	I Internal Examination
		42	I Internal Examination
		43	I Internal Examination
		44	I Internal Examination
9	28-02-2022 To 05-03-2022	45	Vouching of various items (Cashbook – Credit purchase)
		01 March	Maha Sivarathri
		46	Vouching of various items (credit sales- goods sent on consignment)
		47	Vouching of various items (journal proper- outstanding assets)
		48	Vouching of various items (liabilities- capital and revenue expenditures only)

No of Weeks	Dates	Session	Topic
		49	Difference between vouching and verification
10	07-03-2022 To 12-03-2022	50	General principles for verifying assets
		51	Valuation of assets; Difference between verification and Valuation
		52	Verification and valuation of Assets (Cash at bank, Loan advanced)
		53	Verification and valuation of Assets (Debtors, Stock)
		54	Verification and valuation of Assets (patents, Plant & Machinery)
		12 March	Second Saturday
		11	14-03-2022 To 19-03-2022
56	Verification and valuation of Assets (Goodwill, Motor vehicles only)		
57	Verification and valuation of Liabilities (Creditors, Loans)		
58	Verification and valuation of Liabilities (Debentures,)		
59	Verification and valuation of Liabilities (Capital, Contingent liability)		
60	CLASS TEST		
12	21-03-2022 To 26-03-2022	61	Module 04: Audit of limited companies
		62	Appointment of Auditors
		63	Qualifications and Disqualification
		64	Right of auditor
		65	Duties of auditor
		66	Civil and criminal Liabilities
13	28-03-2022 To 02-04-2022	67	Remuneration –Lien
		68	Status
		69	Removal of auditor
		70	Audit procedure
		71	Audit procedure
		72	Audit of share capital
14	04-04-2022 To 09-04-2022	73	Issue
		74	Transfer
		75	Transmission
		76	Reissue
		77	Forefeiture
		09 April	Second Saturday

No of Weeks	Dates	Session	Topic
15	11-04-2022 To 16-04-2022	78	Audit Report-importance
		79	Content and types
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		80	CLASS TEST
		81	Module 05: Conceptual framework of corporate governance-meaning
		82	Benefits of corporate governance
		83	Board committe and their function
		84	Insider training – Green Governance/ E-Governance
17	25-04-2022 To 30-04-2022	85	II Internal Examination
		86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	6B15 COM
Subject Name:	INCOME TAX AND GST
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	JISNA MATHEW

INCOME TAX AND GST

COURSE OUTCOME

CO 1: Compute total income and determine the tax liability of an individual and partnership firm, company and cooperative society

CO 2: Describe the income tax authorities, their powers and assessment procedure

CO 3: Explain the procedure regarding deduction of tax at source, advance tax, refund, penalties and prosecution

CO 4: Describe Goods and Service Tax, its levy and collection.

Unit I

Clubbing of Income - provisions - deemed income-aggregation of income - set off and carry forward of losses -Computation of Gross total Income - Deduction from gross total income Computation of total income

(20 Hours)

Unit II

Assessment of individuals computation of tax - assessment of partnership firms - computation of tax - assessment of Co-operative Societies - Computation of total income and tax liability (25 Hours)

Unit III

Income Tax Authorities and their powers CBDT Powers and functions - Commissioner of income tax - powers and functions - income tax officers. Assessment procedure types of return procedure for filing return e filing- PAN - types of assessments - rectification of mistakes (10 Hours)

Unit IV

Deduction of Tax at Source - items of income from which tax is deducted at source - collection of tax at source- Advance payment of tax- refund of tax -Penalties and

prosecution-provisions.

(20 Hours)

Unit V

Goods and Services Tax: Brief history behind the emergence of GST-The scope of GST -Definitions and meaning Central Goods and Services Tax Act-Integrated Goods and Services Tax Act State Goods and Services Tax Act Levy and Collection of Central/State Goods and Services Tax Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services

(15 Hours)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Clubbing of income
		2	Provisions
		3	Deemed income
		4	Aggregation of income
		5	Set -off and carry forward of losses
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Problems
		7	Problems
		8	Problems
		9	Computation of GTI
		10	Problems
		11	Problems
3	17-01-2022 To 22-01-2022	12	Problems
		13	Deduction from GTI
		14	Computation of TI
		15	Problems
		16	Problems
		17	Problems
4	24-01-2022 To 29-01-2022	18	Problems
		19	Problems
		26 January	Republic Day
		20	Assessment of individuals
		21	Computation of tax
		22	Problems
5	31-01-2022	31 January	Don Bosco
		23	CLASS TEST

No of Weeks	Dates	Session	Topic
	To 05-02-2022	24	Assessment of partnership firms
		25	Computation of tax
		26	Assessment of Co-operative Societies
		27	Computation of TI and tax liability
6	07-02-2022 To 12-02-2022	28	Problems
		29	Problems
		30	Problems
		31	Problems
		32	CLASS TEST
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	IT authorities and their powers
		34	CBDT
		35	Power and functions
		36	Commissioner of income tax
		37	Powers and functions
		38	Income tax officers
8	21-02-2022 To 26-02-2022	39	I Internal Examination
		40	I Internal Examination
		41	I Internal Examination
		42	I Internal Examination
		43	I Internal Examination
		44	I Internal Examination
9	28-02-2022 To 05-03-2022	45	Assessment procedure
		01 March	Maha Sivarathri
		46	Types of return
		47	Procedure for filing return
		48	e-filing
		49	PAN
10	07-03-2022 To 12-03-2022	50	Types of assessments
		51	Rectification of mistakes
		52	Deduction of tax at source
		53	Items of income from which tax is deducted at source
		54	Collection of tax at source
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Advance payment of tax
		56	Refund of tax
		57	Penalties and prosecution
		58	Provisions

No of Weeks	Dates	Session	Topic
		59	CLASS TEST
		60	Brief history behind the emergence of GST
12	21-03-2022 To 26-03-2022	61	The scope of GST
		62	CGST Act
		63	Definitions and meaning
		64	IGST Act
		65	SGST Act
		66	Levy and collection of CGST
13	28-03-2022 To 02-04-2022	67	Levy and collection of SGST
		68	Problems
		69	Problems
		70	Problems
		71	Problems
		72	Problems
14	04-04-2022 To 09-04-2022	73	Taxable person
		74	Power to grant exemption from tax
		75	Time and value of supply of goods
		76	Time of supply of services
		77	Problems
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Problems
		79	Problems
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		80	CLASS TEST
		81	Revision
		82	Revision
		83	Revision
		84	Revision
17	25-04-2022 To 30-04-2022	85	II Internal Examination
		86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	6B16 COM
Subject Name:	ACCOUNTINGPACKAGES - TALLY
No. of Credits:	4
No. of Contact Hours:	70
Hours per Week:	4
Name of the Teacher:	Sojimol P J

COURSE OUTCOME

After studying the course, the students shall be able to;

CO 1: acquire knowledge in the accounting package Tally

CO 2: .understand the method of creating accounts and vouchers in tally.

CO 3: able to prepare financial statements by using Tally

CO 4: Help students develop skill in preparing financial statements in Tally.

CO 5: perform treatment of GST and TDS by using Tally

SYLLABUS

Unit I

Introduction to computerised accounting: Computerised accounting Vs. Manual accounting- Advantages and limitations of computerised accounting – Tally 9 - Features of Tally – Technological advantages of tally- Tally Screen components-Creation of Company- selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration. (16 hrs)

Unit II

Accounts and Vouchers – Account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- pre defined vouchers in tally -entering transactions in accounting vouchers - altering and deleting a voucher entry — Account books -Bank reconciliation statement – Trial balance– Profit and loss account - Balance sheet - Cost categories- cost centers– creating-displaying, altering and deleting cost categories and cost centers--Budgets- Creation, alteration and deletion of budgets. (20 hrs)

Unit III

Accounts with inventory – enabling F 11 and F 12 - stock category –

stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating - displaying, altering and deleting stock groups, unit of measure, stock items– inventory reports - stock summary.

(18 hrs)

Unit IV

Accounting with Tax – F 11 & F 12 settings for taxation – TDS - ledgers related to TDS

– creating TDS voucher types - TDS reports – GST – GST terminologies -Types of GST

– computing GST – ledgers and vouchers pertaining to GST – Ledger Creation - Creation of CGST, Input SGST – Input IGST- GST reports.

(18 hrs)

Theory – 2 Hours / week.

Practical – 2 Hours / week. – Trial Balance, Profit & Loss A/c , Balance Sheet, Cost Centers, Bank reconciliation , Budgets , Stock item and unit of measure creation, TDS & GST

1. Implementing Tally 9 A Comprehensive Guide to Tally 9- A.K. Nadhani & K.K.

Nadhani - BPB Publications

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Module 1: Introduction to computerised accounting
		2	Computerised accounting Vs. Manual accounting
		3	Advantages and limitations of computerised accounting
		4	Tally- Tally Screen components
		5	Features of Tally – Technological advantages
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Creation of Company- selecting a company
		7	Altering/ modifying company creation details
		8	Deleting a company
		9	F 11 Features
3	17-01-2022 To 22-01-2022	10	F 12 Configuration
		11	F 12 Configuration
		12	Lab

No of Weeks	Dates	Session	Topic
		13	Lab
4	24-01-2022 To 29-01-2022	14	Lab
		15	Lab
		16	CLASS TEST
		26 January	Republic Day
		17	Module 2: Accounts and Vouchers
		18	Account groups
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		19	Pre-defined groups
		20	Creating single & multiple groups
		21	Creation of primary account groups
		22	Creating ledger accounts in single & multiple
6	07-02-2022 To 12-02-2022	23	Displaying, altering and deleting account groups and ledgers
		24	Accounting vouchers- pre defined vouchers in tally
		25	Entering transactions in accounting vouchers - altering and deleting a voucher entry
		26	Account books -Bank reconciliation statement
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	27	Trial balance– Profit and loss account - Balance sheet
		28	Cost categories- cost centers– creating-displaying
		29	Altering and deleting cost categories and cost centers
		30	Budgets
8	21-02-2022 To 26-02-2022	31	I Internal Examination
		32	I Internal Examination
		33	I Internal Examination
		34	I Internal Examination
		35	I Internal Examination
		36	I Internal Examination
9	28-02-2022 To 05-03-2022	37	Creation, alteration and deletion of budgets.
		01 March	Maha Sivarathri
		38	Lab
		39	Lab
		40	Lab

No of Weeks	Dates	Session	Topic
10	07-03-2022 To 12-03-2022	41	Lab
		42	Lab
		43	Lab
		44	CLASS TEST
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	45	Module 3: Accounts with inventory Introduction
		46	Enabling F 11 and F 12
		47	Stock category – stock group
		48	Single/multiple creation of stock category and stock group
12	21-03-2022 To 26-03-2022	49	Creation of units of measurement
		50	Creating single/multiple stock item
		51	Creating - displaying, altering and deleting stock groups, unit of measure
		52	Stock items– inventory reports - stock summary
13	28-03-2022 To 02-04-2022	53	Lab
		54	Lab
		55	Lab
		56	Lab
14	04-04-2022 To 09-04-2022	57	CLASS TEST
		58	Module 4: Accounting with Tax - Introduction
		59	F 11 & F 12 settings for taxation –
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	61	TDS - creating TDS voucher types
		62	TDS reports – –GST – GST terminologies
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To	18 April	Easter Holidays
		63	Types of GST ,computing GST

No of Weeks	Dates	Session	Topic
	23-04-2022	64	ledgers and vouchers pertaining to GST – Ledger Creation
		65	Creation of CGST, Input SGST – Input IGST, GST reports
		66	CLASS TEST
17	25-04-2022 To 30-04-2022	67	II Internal Examination
		68	II Internal Examination
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination