C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST,ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE A^+ KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE 'A+' UGC – MHRD, Govt of India – June 2022
Syllabus as per NEP 2020 with effect from the Academic Year 2023-2024

Master of Commerce (MCOM)
Semester - II

Course Code	PG02ACOM01	Title of the Course	COMPUTER APPLICATION IN BUSINESS-II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	➤ To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
	➤ To expose the students to computer applications in the field of accounting.
	➤ To develop practical skills in the application of tally accounting packages. To introduce the students with Tally ERP 9.0 which enable them to learn and use of tally software to prepare and analyse financial statements for decision making and also enhance their skill based learning.
	➤ To develop awareness regarding statutory features especially GST features in Tally
	➤ To make the students make aware of the Inventory management in Tally

Course Content		
Unit	**Description**	**Weightage (%)**
1.	**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 %
2.	**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 %
3.	**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%

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4.	**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, Transactionof 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.

Evaluation Pattern		
Sr. No.	**Details of the Evaluation**	**Weightage**
1.	Internal Written / Practical Examination	**20%**
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	**10%**
3.	External Examination (Written-35% + Practical-35%)	**70%**

Course Outcomes: Having Completed this course, the students will be able	
1.	To know and understand about basic of Computerized accounting system.
2.	To know and understand about basics 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 inTally software.

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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/

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