| Programme Name | Master of Commerce |
| --- | --- |
| Semester | Second |
| Paper No | 2.51 |
| Course Code | |
| Course Name | Computerized Accounting : Tally |
| Course Type | Soft skill |
| Effective from | DECEMBER 2011 |
| Objective | To develop conceptual understanding of the fundamentals of computerized accounting and to provide the theoretical aspects of the subject with practical application to real -life accounting. |

| Unit No. | Topic No. | Content | Hrs. | Marks W + % | Credit |
| --- | --- | --- | --- | --- | --- |
| 1 | 01 | Introduction to Tally : Features – General, Accounts, Inventory. Basic Financial Accounts. Basic accounting concepts, Company creation, Alteration & deletion, Selection of company, chart of accounts, Groups and ledger creation, alteration and deletion. Copying of masters from another company, Voucher entry in normal and single mode. Accounts display, printing of list of accounts, Cash, Bank, Journal Day Books and account summaries. Columnar registers and Petty Cash Book, Ledger, Trial Balance, Profit & Loss Account and Balance Sheet. Data backup, restore and rewriting, moving to new year accounts. | 15 | 25 | 01 |
| 2 | 02 | Traders Financial Accounts Customer and Supplier Profile. Sales and Purchase voucher, Debit and Credit Notes. Accounting Invoice. Sales and Purchase Bill Register. Columnar voucher registers Configuration. Columnar Sales and Purchase bill registers, Debit and Credit note registers. Bill reference. Accounts Receivables & payables. Reminders, Age Analysis, Interest computation, Sales and Purchase details and summaries. Periodic Sales & Purchase Analysis & Averages. Advanced Financial Accounts. Advanced options and features of Account Groups, Ledgers creation, voucher entry and report printing. Bank reconciliation. | 15 | 25 | 01 |
| 3 | 03 | Basic Inventory Item Groups, Units of measures, Stock items, Inventory voucher. Stock Journal Vouchers, invoice, chart of items. Inventory vouchers Day books and lists. Sales Contribution statement. Voucher registers, items monthly summary. Average, High and Low Stock reports. Physical stock discrepancy & adjustments. Stock reports and stock summari es. Standard & Multi level Price List & Discount. | 15 | 25 | 01 |

| 4 | 04 | Data Maintenance | 15 | 25 | 01 |
|---|---|---|---|---|---|
| | | Security control, security levels, administrator, Users creation, user's access rights, passwords. Tally Audit Activation, Acceptance of ledger & Voucher changes. Tally Audit Report, Tally Vault. <br> Tax Accounting <br> TDS deduction and deposit, TDS reports. <br> VAT invoicing, Input Tax Credit / Refunds / Adjustments. | | | |

Structure of Question Paper:

THEORY    : 50 Marks   :   2(Two) Hours

PRACTICAL : 50 Marks   :   2 (Two) Hours
- Practical based on Tally    40 Marks
- Journal    05 Marks
- Viva    05 Marks

Practical should be asked based on the style of practical list prepared by university.

**NOTE** :
1. ONE period should be allotted for THEORY teaching per week.
2. THREE periods should be allotted for PRACTICAL teaching per week.
3. There should be ONE computer for every TWO students and the maximum number of students in a batch should be 30.

The college may charge Rs.1000/- per student per term for computer maintenance.

**References:**
Nadhani A. K. and Nadhani K. K., Implementing Tally 9, BPB publication, New Delhi