Session: 2023-24	
Part-A Introduction	
Subject	Commerce
Semester	III
Name of the Course	Accounting Data Processing
Course Code	B23-SEC-315
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC)	SEC
Level of the course (As per Annexure-I)	200-299
Pre-requisite for the course (if any)	Nil
Course Learning Outcomes (CLO)	**After completing this course, the learner will be able to:** 1. Understand the basic concepts of accounting and practical aspect of accounting with the help of software Tally Prime (Latest Version). 2. The candidate will be able to make journal entries, ledger, trial balance and balance sheet. 3. The candidate will understand ledger creation, budget creation and inventory management. 4. Maintain business records with financial statements and other business operations. 5.* Make accounting voucher entries, security control, creative ledger, balance sheet, profit & loss account using Tally.

Credits	**Theory**	**Practical**	**Total**
	2	1	3
Contact Hours	2	2	4
Internal Assessment Marks	15	5	20
End-Term Exam Marks	35	20	55
Exam Time	3 Hrs.	3 Hrs.	

Part-B Contents of the Course

Instructions for Paper Setters

Note: The examiner will set 9 questions asking two questions from each unit and one compulsory question by taking course learning outcomes (CLOs) into consideration. The compulsory question (Question No. 1) will consist of 7 parts covering entire syllabus. The examinee will be required to attempt 5 questions, selecting one question from each unit and the compulsory question. All questions will carry equal marks.

Unit	Topics	Contact Hours
I	Basics of Accounting: Meaning, advantages and limitations; Fundamental	8

	accounting assumptions: GAAP; Computerized accounting system: Concept, need, difference between manual and computerized; Tally: Introduction, features, installation; Licensing configurations.	
II	Security controls in Tally Prime: Tally vault password, data backup and restore, export and import data, edit log feature in tally; Masters: Concept , types of masters, groups; Gateway of tally; Company creation: Setup features, accounting features, configuration, shutting and deleting a company.	8
III	Ledger creation: Creating single and multiple ledgers, altering; Deleting and displaying ledger; Invoicing; Cost centers; Interest calculations; Inventory: Stock groups, stock categories, stock items, purchase and sales orders processing, godowns/location, unit of measurement; BoM; Vouchers: Concepts, accounting & inventory vouchers.	7
IV	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management information system & different reports in tally.	7
V*	**Practical:** • Installation of Tally; Configuration; Creating company, security controls; Accounting voucher entries; Stock summary: Trial balance; Final accounts in Tally; Trading account; Profit & Loss account; Balance sheets; Creating ledger, printing reports. *Note: Latest version of tally (for theory and practical) will be used.*	15

Suggested Evaluation Methods

Internal Assessment:		End Term
Theory 15		**Examination:**
Class Participation:	04	
Seminar/presentation/assignment/quiz/class test etc.:	04	Theory: 35
Mid-Term Exam:	07	Practicum: 20
Practicum: 05		
Class Participation:	NA	
Seminar/Demonstration/Viva -voce/ Lab records etc.	05	
Mid-Term Exam:	NA	

Part C-Learning Resources

Recommended Books/e-resources/LMS:

- Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi.
- Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB publications, NewDelhi.
- Bansal Manoj, Computerized Accounting System, Sahitya Bhawan Publications
- Kavitha et. al., Computerized Accounting, Himalaya Publishing House.
- Raman B.S. and Singh Ravi, Computerized Accounting System, EPBP Publication.

*Applicable for courses having practical component