Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of commerce

Structure for UGC Programme: UGC CBCS system for autonomous college (as per ordinance 14-A)

Under 4 yrs. CBCS Course of B.com (Honours/Research)

[Syllabus Template: **SEC(F) / SEC(V)**]

PART-A: **INTRODUCTION**			
Program: UG	Class: B.Com	Semester: IV	Session: *wef.* **2021-22**

Subject: COMMERCE

1.	Course Code	..SEC-491.(B)(*To be filled by Exam Cell*)
2.	Course Title	**Accounting and Tally Course**
3.	Course Type [SEC(F)/SEC(V)]	**Vocational** *(Course type: Title of SEC paper)*
4.	Pre-Requisite (if any)	**Open for all**
5.	Course Learning Outcomes (CLO)	After completing this course student will be able to: • Understand the elements of electronic accounting process. • Apply the basics of accounting with the help of sophisticated software like tally. • Create a company, ledgers and Groups creation, Stock groups, Stock items, Stock units' formation, Various Vouchers Entry, etc. in tally software. • Make adjustment entries through tally and produce Financial Statements like P&L account, Balance Sheets etc. • Develop skills to prepare account manually and computerised.
6.	Credit Value	**4 (L / P)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures + Practical (in hours per week): **L-1 Hrs / P-1 Hrs**		
Total No. of Lectures / Practical: **L-30hrs / P-30hrs**		
Module	**Topics**	**No. of L/P**

Date of BOS: .... Signature of the Chairmen (BOS):

Subject: .... Name: ....

I	**Financial Accounting (Title):** Concept of double entry system, Golden rules of Accounting, Preparation of Journals	18..
II	Preparation of Ledgers and Trial Balance	10..
III	Brief Introduction of Trading and Profit and Loss accounts and Balance sheet **PRACTICAL**	..02
	Tally ERP 9.0 1. Introduction of tally ERP 9, Info Manu, Creation of a Company, Gateway of Tally. 2. Account information: Ledgers and Groups creation. 3. Inventory information: Determination of Stock groups, Stock items and Stocks units. 4. Accounting vouchers entries: Receipt vouchers, Payment vouchers, Purchase vouchers, Sales vouchers, Contra vouchers, Journal vouchers, Debit note and Credit note.	25
	REPORT: Trial Balance, Day Book, Accounts Book, Statement of Accounts, Inventory book, Trading and Profit and Loss account, Balance Sheet.	5
	PROJECT: Make a project to record Day to Day Accounting and Generate Trading and Profit and Loss Account, Balance Sheet.	

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Behera Soumya Ranjan, Learn Tally ERP 9, B K Publications Pvt. Ltd 2. Singh Shraddha, Mehranavneet, Tally ERP 9 (Power of Simplicity), V&S Publishers, Delhi. 3. Agrawal Dr. Namrata, Comdex Tally ERP 9 Course kit, Comdex Publication, Delhi.

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

4. Agrawal Dr. Mahesh Financial Accounting, Ram Prasad and Sons, Bhopal. 5. बंसल मनोज और शर्मा अजय, कम्प्यूटरीकृत **लेखांकन प्रणाली**, साहित्य भवन प्रकाशन, आगरा
Suggestive digital platform web links
http://sscstudy.com/tally-erp-9-book-pdf-free-download/ http://www.sarkarirush.com/tally http://learnmech.com/fundamentals-of-tally-erp-tutorial-pdf-free-download/ http://instapdf.in/tally-erp-9
Suggested equivalent online courses
NPTEL Course: …………………….. SWAYAM Course: …………………

Date of BOS: ……………………

Subject: ……………………………………

Signature of the Chairmen (BOS):

Name: ……………………………………

PART-D: **ASSESSMENT AND EVALUATION (For exclusively a theory paper of 2 credits)**			
Internal Assessment (0.5 Credit): Continuous Comprehensive Evaluation (CCE): **100 Marks** *The distribution of marks shall be as follows:*		**External Evaluation (1.5 Credits):** Term-end Examination (EE): **100 Marks** Time: **2 hours**	
(A) Attendance in the class	20 Marks	Section **(A)**: 20 MCQ	20 × 01 = 20 Marks
(B) Record File / Home Assignment / etc.	20 Marks		
(C) Skill Assessment - 1	30 Marks	Section **(B)**: Two short questions with internal choice (200 Words Each)	02 × 10 = 20 Marks
(D) Skill Assessment - 2	30 Marks		
		Section **(C)**: Two long questions with internal choice (500 Words Each)	02 × 30 = 60 Marks
Total (A+B+C+D):	**100 Marks**	**Total (A+B+C):**	**100 Marks**

OR

PART-D: **ASSESSMENT AND EVALUATION (For exclusively a practical course of 2 credits)**			
Internal Assessment of Practical (1 Credit): Continuous Comprehensive Evaluation: **100 Marks** *The distribution of marks shall be as follows:*		**External Practical Examination (1 Credit):** Term-end Practical Examination: **100 Marks** Time: **2 hours**	
(A) Attendance	20 Marks	**(A)** Exercise / Demonstration of Skill:	70 Marks
(B) Record File/Home-Assignment/etc.	20 Marks		
(C) Skill Assessment - 1	30 Marks	**(B)** Viva-Voce:	30 Marks
(D) Skill Assessment - 2	30 Marks		
Total (A+B+C+D):	**100 Marks**	Total (A+B):	**100 Marks**

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....