SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.11)
Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Bachelor of Commerce (B.Com.)
Semester - III

Course Code	UB03MACOM07	Title of the Course	Computer Applications-III
Total Credits of the Course	**04**	**Hours per Week**	**02(Theory) + 02(Practical per batch per week)**

Course Objectives	To develop skill of basic computerized accounting among the commerce students.

Course Content		
Unit	**Description**	**Weightage (%)**
1.	**Basic of Accounting:** • Basic Accounting Terms (terminology): Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discount, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc. • Accounting System (Desi nama, Single Entry, Double Entry), Types of Account, Rules for Accounting, Basic Steps In Accounts Compilations. • What is Accounting Software? Advantage of accounting software v/s Manual. • Characteristics and Advantage of Tally • How to start Tally, Tally screen Components. • Company Creation, Select Company, Alter Company, Delete Company.	**25 %**
2.	**Accounting Master Creation:** Groups: Predefined Group, Bank a/c ,Bank occ ,Bank od, Branch/ Division, Capital Acc., Cash in hand, Current Assets, current Liabilities, Deposits, Direct Expenses, Direct Incomes, Duties & Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan & Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves & Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans. Ledger Creation (Single, Multiple, Alter, Delete) Group Creation (Single ,Multiple, Alter, Delete)	**25 %**
3.	**Voucher:** Different types of Voucher like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check , Journal Voucher. Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note,Debit Note. Non Accounting Voucher: Memo, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher.	**25 %**

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4.	**View and Print Reports :** Steps to View Different Report, Option available in each Report. Balance Sheet, Trial Balance, Profit & Loss A/c Book & Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.	**25 %**

Teaching-Learning Methodology	Theory (50%) + Practical (50%) Practicals : Practicals are based on above Units.(Weightage 50%) – Two Practical periods per week per batch. Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	**Class Test (at least one)**	**15 (30%)**	**10 (40%)**
2	**Quiz (at least one)**	**15 (30%)**	**05 (20%)**
3	**Active Learning**	**05 (10%)**	----
4	**Home Assignment**	**05 (10%)**	**05 (20%)**
5	**Class Assignment**	**05 (10%)**	----
6	**Attendance**	**05 (10%)**	**05 (20%)**
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	University Examination (%)	**50 (100%)**	**25 (100%)**

Course Outcomes	
1.	Basics of Accounting. Working with the basic features of Tally ERP 9 How to create a company in Tally
2.	Creation of a Ledger. Making groups and various under groups
3.	Types of vouchers, its short cuts and voucher entry.
4.	How to see and print various reports available in tally.
Suggested References	
Sr. No.	**References**

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1	Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
2	TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni
3	Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat
4	Tally ERP 9 with GST in Gujarati, Computer World
5	Tally Erp 9 Advance With Gst Gujarati Medium Book, Paperback, Gujarati, Tanumati Parmar And Sukani

On-line resources to be used if available as reference material
On-line Resources:
https://www.youtube.com/watch?v=xwpJ5QX9WEU
https://www.youtube.com/watch?v=vH9Q-EUJvw8
https://www.youtube.com/channel/UCMIf9GGeRPvyonHiXcsQxbA
https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleoqVN74ck3CTOEOtLz

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