

B.Com. (Hons.): Semester-I
SEC-1

BCM162: COMPUTERISED ACCOUNTING SYSTEM

Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
	Attendance – 12 Marks
Credits: 5	End Semester Exam – 70 Marks

Course Objective

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand Computerized Accounting System environment.
- CO2: create structure of Computerized Accounting System for a business firm.
- CO3: record day to day business transactions in Computerized Accounting System.
- CO4: make necessary tax adjustments while recording business transactions.
- CO5: generate various Accounting Reports for analysis and decision making.
- CO6: perform verification and audit activities for the voucher entries passed in computerized accounting environment.

Unit-I: Computerised Accounting System

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software.

Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

Unit-II: Creating Masters

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group

Unit-III: Voucher Entry

Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

Unit-IV: Taxation and Generating Reports

Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax.

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Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement, Cash Flow Statement.

t-V: Auditing
Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

Suggested Readings

Ashok K Nadhani Tally ERP 9 Training Guide – 4th Edition. Publisher: BPB Publications.
Tally ERP 9 book advanced user Publisher: Swayam Publication (www.tallyerp9book.com).

Note: Latest edition of text book may be used.

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