

SCHEME &SYLLABUS
Diploma Course in E-Accounting Using Tally



Department of Commerce
University Institute of Commerce and Management
Sant Baba Bhag Singh University
2019-20

Index

S.No	Subject Code	Subject	Semester	Page No
		Scheme	1-2	I-II
1.	DEA101-19	Basics of Accounting	1	1-2
2.	DTL101-19	Business Studies	1	3-4
3.	DTL103-19	Indirect tax- I	1	5-6
4.	DEA103-19	Introduction to Tally ERP 9	1	7-8
5.	ENG121-19	Communication Skills-I	1	9-10
6.	CSA111-19	Introduction to computer Application	1	11-12
7.	DEA102-19	Financial Statement Analysis	2	13
8.	DEA104-19	Inventory Management	2	14
9.	DEA106-19	Advanced Tally ERP 9	2	15-16
10.	CSA302-19	Fundamentals of E-Commerce	2	17-18
11.	ENG114-19	Communication Skills-II	2	19-20

(L): Lecture
 (T): Tutorial**
 (P): Practical***

SEMESTER-I

Theory Subjects:

S. No	Subject Code	Course Type	Subject Name	Contact Hours (L:T:P)	Credits (L:T:P)	Total Contact Hours	Total Credit Hours-
1.	DEA101-19	Core	Basics of Accounting	5:0:0	5:0:0	5 Hrs	5
2.	DTL101-19	Core	Business Studies	5:0:0	5:0:0	5 Hrs	5
3.	DTL103-19	Core	Indirect tax- I	5:0:0	5:0:0	5 Hrs	5
4.	DEA103-19	Core	Introduction to Tally ERP 9	5:0:0	5:0:0	5Hrs	5
5.	ENG121-19	Ability Enhancement	Communication Skills-I	2:0:0	2:0:0	2 Hrs	2
6.	CSA111-19	Ability Enhancement	Introduction to computer Applications	5:0:0	5:0:0	5 Hrs	5
			Total	27:0:0	27:0:0	27Hrs	27

Practical Subjects:

S. No	Subject Code	Course Type	Subject Name	Contact Hours (L:T:P)	Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	DEA105-19	Core	Introduction to Tally ERP 9	0:0:4	0:0:2	4 Hrs	2
2	CSA113-19	Ability Enhancement	Introduction to computer Application Lab	0:0:2	0:0:1	2Hrs.	1
			Total	27:0:6	27:0:3	33Hrs	30

Total Contact Hours:33

Total Credit Hours: 30

SEMESTER- II

Theory subjects:

S. No	Subject Code	Course Type	Subject Name	Credit Hours (L:T:P)	Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1.	DEA102-19	Core	Financial Statement Analysis	5:0:0	5:0:0	5 Hrs	5
2.	DEA104-19	Core	Inventory Management	5:0:0	5:0:0	5 Hrs	5
3.	DEA106-19	Core	Advanced Tally ERP 9	5:0:0	5:0:0	5 Hrs	5
4.	CSA302-19	Skill Enhancement	Fundamentals of E-Commerce	5:0:0	5:0:0	5 Hrs	5
5.	ENG114-19	Ability Enhancement	Communication Skills-II	2:0:0	2:0:0	2 Hrs	2
			Total	22:0:0	22:0:0	22Hrs	22

Practical Subjects:

S. No	Subject Code	Course Type	Subject Name	Credit Hours (L:T:P)	Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	DEA108-19	Core	Advanced Tally ERP 9	0:0:4	0:0:2	4	2
2	CEA110-19	Skill Enhancement	Comprehensive Viva Voce	0:0:0	0:0:4	0	4
3	DTL108-19	Skill Enhancement	Project Work	0:0:0	0:0:2	0	2
			Total	22:0:4	22:0:8	26Hrs	30

Total Contact Hours:26

Total Credit Hours: 30

Course Code	DEA101-19
Course Title	Basics of Accounting
Type of Course	Core
L T P	5:0:0
Credits	5
Course Prerequisites	10+2 Any Stream
Course Objectives	To familiarize the students with the basic fundamentals of the accounting and understand the Accounting mechanism necessary for the preparation of the financial statements.

UNIT-I

Basics of Accounting: Accounting, Accountancy and Bookkeeping. Nature of accounting, Branches of Accounting, Objectives, features and limitation of accounting Users of accounting information, System of Accounting, Accounting Concepts and conventions. Accounting Terminology. Basis of Accounting.

UNIT-II

Accounting standards: concepts, International Financial reporting standards, Accounting Equations. Journal, Ledger and Trial Balance, Subsidiary books.

UNIT-III

Rectification of Errors, Bank Reconciliation Statement. Depreciation- Meaning, Reasons of Depreciation, Accounting entries of Depreciation, Methods of Depreciation: Fixed Instalment Method and Diminishing Balance Method.

UNIT –IV

Final Accounts with adjustments., Self Balancing ledgers. Uses of computer in Accounting.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Accounting	Juneja ,Arora ,Singh	Kalyani Publications, New Delhi

2	Financial Accounting	Jain, Narang	Kalyani Publications, New Delhi
3	Financial Accounting	Tulsian, P. C.	Pearson Publications, New Delhi.
4	Financial Accounting	Maheshwari, S. N.	Vikas Publishing House, New Delhi.



Course Code	DTL101-19
Course Title	Business Studies
Type of Course	Core
L T P	5:0:0
Credits	5
Course Prerequisites	+2 Any Stream
Course Objectives	To make students able to know the concept of business & to understand the management and its applications to the various sphere of corporate world.

Unit I

Nature and Purpose of Business: Concept and characteristics of business , Business, profession and employment - Meaning and their distinctive features, Objectives of business - Economic and social, role of profit in business , Classification of business activities: Industry and Commerce, Industry - types: primary, secondary, tertiary - Meaning and sub types , Commerce - trade: types (internal, external, wholesale and retail; and auxiliaries to trade: banking, insurance, transportation, warehousing, communication, and advertising.

Unit II

Forms of Business organizations: Sole Proprietorship - meaning, features, merits and limitations, Partnership - Features, types, merits and limitations of partnership and partners, registration of a partnership firm, partnership deed. Type of partners, Hindu Undivided Family Business: features, Cooperative Societies- features, types, merits and limitations, Company: private and public company -features, merits and limitations.

Unit III

Small Business: Small scale Enterprise, Role of small business in India with special reference to rural areas, Government schemes and agencies for small scale industries: (National Small Industries Corporation) and DIC (District Industrial Center) with special reference to rural, backwardandhillyareas.

Unit IV

Internal Trade: Services rendered by a wholesaler and a retailer , Types of retail - trade - Itinerant and small scale fixed shops , Large scale retailers ,Public, Private and Global Enterprises.

Suggested Readings:

S. No.	Title	Author(s)	Publisher
1	Business Studies	Kanika Arora Samson F. Masih	Evergreen Publishers
2	Business Organisation & Management	V.S.P Rao	Himalaya publishing house



Course Code	DTL103-19
Course Title	Indirect Tax- I
Type of course	Core
L T P	5:0:0
Credits	5
Course prerequisite	Basics of Taxation information
Course Objectives (CO)	To impart the students to acquire the basic knowledge of Goods and Service Tax prevails in India.

UNIT-I

Taxation system in India, Types of tax, Goods and Services Tax: introduction, meaning and important definitions, Implementation of GST, Reasons for GST introduction, advantages and limitations of GST,Registration procedure under GST, CGST/ SGST Act, 2017.

UNIT-II

Authorities under GST ,Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme;Time and Value of supply, valuation in GST (basics),Tax invoice, credit and debit notes.

UNIT-III

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST.

UNIT-IV

Input tax credit;Returns under GST;Refund of tax- Meaning and procedure of claiming refund; Offences and penalties, Prosecution and Appeals under GST, GST Portal: GST Eco system,GST suvidha provider.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	Gururaj's Guide to the Customs Act, 1962	B. N. Gujral	LexisNexis

2	Customs Law Practice & Procedures	V. S. Datey	Taxmann
---	-----------------------------------	-------------	---------



Course Code	DEA103-19
Course Title	Introduction to Tally ERP 9
Type of Course	Core
L T P	5:0:0
Credits	5
Course Prerequisites	Basics of accounting information
Course Objectives	This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts.

UNIT – I

Introduction to Accounting, Accounting as an Information System, Accounting concepts and conventions. Computerised Accounting: Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerised Accounting systems.

UNIT – II

Introduction to Tally ERP 9: Origin, Features, Accounting Features, Inventory Features. Starting with Tally.Components of gateway of tally, Creating a company, selecting and shutting a company, altering details of a company, features and configurations.

UNIT-III

Ledgers and Groups: Creating a chart of accounts, ledger and group creation. Inventory Masters: Creating inventory masters, displaying and altering inventory.

UNIT-IV

Voucher entry and Invoicing: Creating a new voucher type, entering inventory details in accounting vouchers, creating an account invoice Security Control- Meaning, Need, Creation, Display, Tally Audit, Features, Conduct.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Implementing Tally ERP 9	Nadhani K.K	BPB Publications, New Delhi
2	Computerised Accounting and Business Systems	Sharma Neeraj	Kalyani Publishers, Ludhiana.

3	E-Accounting: Theory and Practice	Sharma Neeraj	Regal Books Publications, New Delhi (In press).



Course Code	ENG121-19
Course Title	Communication Skills-I
Type of Course	Ability Enhancement
L T P	2:0:0
Credits	2
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with the art of fluent communication by enhancing their speaking, listening as well as writing skills.

UNIT-I

Fundamentals of Communication, Definition, Meaning -Types, process and importance, Effective Communication: Concept & Practice of Effective Communication, Barriers to Effective Communication, Methods to Improve Communication Skills.

UNIT-II

Basic parts of speech – Noun, pronoun, verb, adjective, adverb, preposition, article and, Conjunction. Active & passive voice, paragraph writing, précis, translation (from vernacular to English & English to vernacular), Correct word usage – Homonyms, Antonyms and Synonyms.

UNIT-III

Written Communication Skills, Report Writing, Letter Writing, Preparation of Promotional Material, *with special reference to banks, Insurance companies and Joint stock companies.

UNIT –IV

Oral Communication Skills, Understanding Audience, Use of Language, Use of Tone, Understanding Body Language, The art of self-presentation and conduct.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Effective Communication	Rai, Urmila	Himalaya Publication,

			Mumbai
2	Business Communication	Kaul	Prentice Hall India
3	Basic Business Communication	Lesikar	TMH
4	Business Communication & Personality Development	Das	Excel Books, Delhi
5	How to Listen Better?	Ahuja Pramila & Ahuja G	Sterling Publication



Course Code	CSA111-19
Course Title	Introduction to Computer Applications
Type of Course	Ability Enhancement
L T P	5:0:0
Credits	5
Course Prerequisites	+2 Commerce
Course Objectives	This course will enable the student to familiarize with concepts of Fundamentals of IT and its applications

UNIT I:

Basics of computer: Introduction to computer, characteristics of computer, structure of a computer, History of computers; Applications of computers; Problem solving Using Computers
 Input and Output Units: Description of Computer Output Units: Printers, Plotters and computer Input units: keyboard mouse joystick, OMR, MICR., Computer Memory: Memory Organization, RAM,ROM, Serial Access Memory, , Magnetic Hard Disk, floppy Disk Drives, Compact Disk, Magnetic Tape Drives.

UNIT II:

Computer languages: Machine language, assembly language, higher level language.Introduction to Compiler, Interpreter, Assembler, Assembling, Types of software System Software, Application Software. Operating system: Batch, multi-programming, time sharing, network operating system, on-line and real time operating system, Distributed operating system, multi-processor, Multi-tasking.

UNIT III:

Computer Architecture: Interconnection of Units, Processor to Memory communication, I/O to Processor Communication, Interrupt Structures, Multiprogramming, Processor Feature, Computers & Communications: Introduction to Computer Networks, Types of Networks, , network topologies, network communication devices (component) , OSI/TCP Model, LAN technologies .Client and Servers, Host & Terminals IP Address, Domain Name, DHCP, Application of Internet ,E-mail, TELNET, FTP, World Wide Web.

UNIT IV:

Database Management System: Purpose and Organization of Database, Introduction to Data Models Spreadsheet Package: Worksheet Basics, Data Entry in Cells : Entry of numbers text and formulae, Moving data in a worksheet, Moving around in a worksheet, Selecting Data Range, Using the interface (Toolbars, Menus), Editing Basics, Working with workbooks, Saving and Quitting, Cell referencing; Formatting and Calculations : Calculations and worksheets using Autofill, Working with Formulae, Efficient Data Display with Data formatting (number formatting, date formatting etc.), Working with Ranges, Worksheet Printing; Working with Graphs and Charts : Adding/Formatting Text Data with Auto format, Creating Embedded Chart using char wizard, sizing and moving parts, updating charts, Changing chart types, Creating separate charts, Chart wizard, Adding Titles, Legends and Gridlines, Printing Charts; Database Management; Finding records with Data form, Adding/Deleting Records, Filtering Records in a worksheet; Functions and Macros: Worksheet with worksheet function using function-wizard, Creating Macros, Record Macros, Running Macros, Assigning Macros to Buttons, Defining Macros from Scratch, Multiple worksheets and scanners.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Computer Fundamentals	Pradeep K. Sinha, Preeti Shina	BPB Publications
2	Computers	Larry long & Nancy long	Prentice Hall

Course Code	DEA102-19
Course Title	Financial Statement Analysis
Type of Course	Core
L T P	5:0:0
Credits	5
Course Prerequisites	+2 any stream
Course Objectives	To engage students in active analysis of financial statements.

UNIT-I

Techniques of Financial Statement Analysis: Comparative Financial Statement, Trend Analysis, Common size statement, Ratio Analysis-Interpretation of Ratios, Inter Firm Analysis.

UNIT-II

Analysis of Financial Statement: Analysis of Financial Statements with the help of ratio analysis, Fund flow and Cash flow Analysis.

UNIT-III

Accounting standards: Accounting Standards and its application in Proprietorship and Partnership, Co-operative societies, Charitable entities and Companies.

UNIT-IV

Inflation Accounting: Concept, features, advantages, disadvantages and techniques (theoretical).

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Management	Bharat Tulsian	P.C.Tulsian
2	Advanced Accountancy	Sharma and Gupta	
3	Financial Accounting	Bharat Tulsian	P.C.Tulsian

Course Code	DEA104-19
Course Title	Inventory Management
Type of Course	Core
L T P	5:0:0
Credits	5
Course Prerequisites	+2 Any Stream
Course Objectives	This course is designed to impart knowledge regarding concepts of Inventory Management

Unit- I

Nature and scope of cost control. Budgetary control, Budget and budgetary control, Procedure in budget preparation, Establishment of budgets, Functional & master budgets, Budget reports. zero base budgeting (ZBB).

Unit-II

Responsibility Accounting: Meaning, responsibility centers and financial control – types, nature and role of responsibility centres; Performance Measurement: Return on sales, ROI, Residual Income, Economic Value Added and Market Value Added, transfer pricing and its applications.

Unit-III

Activity Based Costing: Need over existing traditional costing systems, meaning and nature of Activity based costing, steps in implementing ABC, Utility of ABC for managerial decision making and improving cost management and Profitability.

Unit-IV

Basics of Modern Techniques of Costing: Target Costing, Life Cycle Costing, kaizen costing, JIT.

Suggested Readings:

S. No	Name	Author(s)	Publisher
1	Strategic Cost Management	Shank and Govindrajan, Vijay	Simon and Schuster
2	Cost Management: accounting and control	Hansen, MOWen and Guan	Cengage Learning
3	Management and cost accounting	Drury, Colin	6th Edition (2006)

Course Code	DEA106-19
Course Title	Advanced Tally ERP 9
Type of Course	Core
L T P	5:0:0
Credits	5
Course Prerequisites	Basics of accounting information
Course Objectives	This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts.

UNIT- I

Generating reports in Tally ERP 9: Data Management Backup & Restore Split a Company Import Data, Export of Data, E-Capabilities, Financial statements, accounting books and registers, inventory books and reports.

UNI-II

Cost centres and Cost Categories: Creating cost categories and cost centres, applying cost centres to ledger accounts, cost centre reports. Order Processing and Pre-Closure of Orders: purchase order processing, sales order processing, view order details, pre-closure of orders.

UNIT- III

Banking: Preparation of bank reconciliation statement. Accounting for Depreciation: Charging depreciation on assets, sale of depreciated assets. Advanced features in Tally ERP 9: export and import of data, backup and restore, multi currency.

UNIT-IV

Goods And Service Tax (GST) Create Company and Activate GST in Company Level, Creating Master and Set GST Rates, Recording GST Sales and Printing Invoices Recording GST Interstate Sales and Printing Invoices Recording an Advance to Supplier under GST, Recording GST Local, Purchase Recording GST Interstate.

Suggested Readings:

S. No	Name	Author(s)	Publisher
.			

1	Implementing Tally ERP 9	Nadhani K.K:	BPB Publications, New Delhi
2	Computerised Accounting and Business Systems	Sharma Neeraj	Kalyani Publishers, Ludhiana.
3	E-Accounting: Theory and Practice	Sharma Neeraj	Regal Books Publications, New Delhi (In press).



Course Code	CSA302-19
Course Title	Fundamentals of E-Commerce
Type of Course	Skill Enhancement
L T P	5:0:0
Credits	5
Course Prerequisites	Basics of commerce
Course Outcome (CO)	It explains the main concepts related to e-commerce. Enable students to understand the enabling technologies for ecommerce.

UNIT I

Introduction to E-Commerce: The Scope of Electronic Commerce, Definition of ElectronicCommerce, Electronic E-commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce, E-Commerce in Perspective.

Business Strategy in an Electronic Age: Supply Chains, InterOrganizational Value Chains, Competitive Strategy, Competitive Advantage using E -Commerce, Business Strategy, Introduction to Business Strategy, Strategic Implications of IT, Technology, Business Environment, Business Capability, Exiting Business Strategy, Strategy Formulation & Implementation Planning, E-Commerce Implementation, E-Commerce Evaluation, Electronic Data Interchange (EDI).

UNIT II

Introduction to HTML: HTML Fundamentals HTML Browsers, HTML tags, Elements and Attributes, Structure of HTML code, Lists , Ordered List , Unordered List Definition, List Nesting List ,Block Level Tags ,Block formatting, Heading, Paragraph, Comments, Text alignment, Font size , Text Level Tags , Bold, Italic, Underlined, Strikethrough, Subscript, superscript , Inserting graphics, Scaling images, Frameset, Forms.

UNIT III

Internet and Extranet: Automotive Network Exchange, The Largest Extranet, Architecture ofthe Internet, Intranet and Extranet. Electronic Payment Systems : Electronic Payments & Protocols, SecuritySchemes in Electronic payment systems, Electronic Credit card system on the Internet, Electronic Fund transfer and Debit cards on the Internet, Stored – value Cards and E- Cash, Electronic Check Systems, Prospect of Electronic Payment Systems, Managerial

Issues.

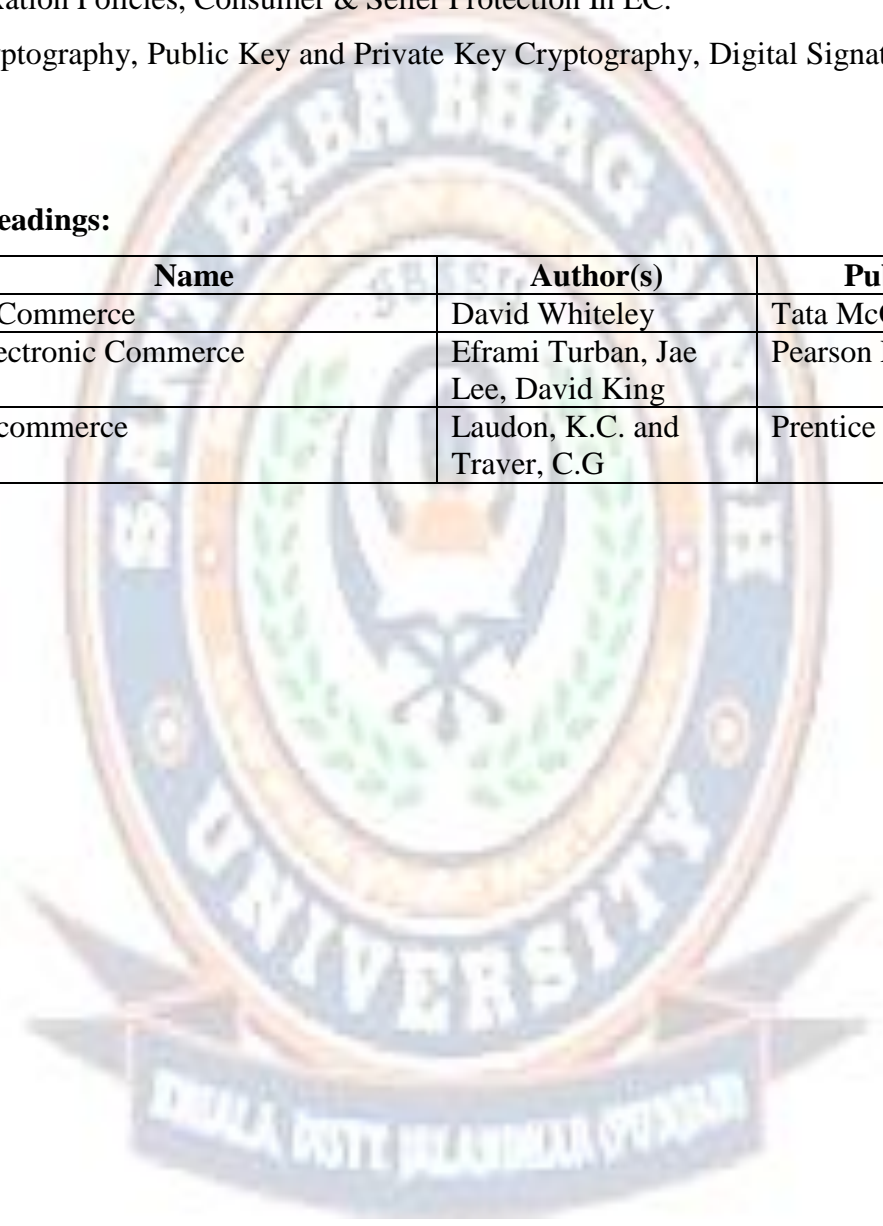
UNIT IV

Public Policy: From Legal Issues to Privacy : EC- Related Legal Incidents, Legal Incidents, Ethical & Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Taxation Policies, Consumer & Seller Protection In EC.

Security: Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates.

Suggested Readings:

Sr. No.	Name	Author(s)	Publisher
1.	E-Commerce	David Whiteley	Tata McGraw Hill
2.	Electronic Commerce	Eframi Turban, Jae Lee, David King	Pearson Education
3.	E-commerce	Laudon, K.C. and Traver, C.G	Prentice Hall



Course Code	ENG114-19
Course Title	Communication Skills-II
Type of Course	Ability Enhancement
L T P	2:0:0
Credits	2
Course Prerequisites	Basics of communication fundamentals
Course Objectives	The students will be able to master four skills namely listening, speaking, reading and writing.

UNIT-I

Reading Skills: Reading Tactics and strategies; Reading purposes–kinds of purposes and associated comprehension; Reading for information given and implied; Inferential reading, critical reading and interpretation; connotation and understanding tone; paraphrasing, gist and central idea;

Activities:

- a) Active reading of learned passages on academic and professional topics
- b) Short comprehension questions on implied meanings
- c) Reading outcome including paraphrasing and summary writing.

UNIT-II

Writing Skills: Guidelines for effective writing; writing styles for paragraphs/ short essays of expository and argumentative nature; academic and technical reports, style, arrangement, variety of illustrations, diagrams, tables, charts etc., main section, appendices, conclusion, list of references; outline, synopsis, revision.

Activities:

- a) Writing of paragraph/ short essay on learned and professional topics
- b) Organising ideas/ arguments in a logical order
- c) Writing a brief report on the given data, diagram, chart etc.

UNIT-III

Listening Skills: Barriers to listening; effective listening skills; feedback skills. Attending telephone interviews; transcoding and note taking.

Activities: a) Listening exercise – Listening to Conversation, News/TV, group discussion, long speech b) Making notes on conversation, group discussion and lectures.

UNIT-IV

Speaking and Discussion Skills: Components of an effective talk/ presentation; planning and organizing content for a talk/ presentation, use of visual aids, effective speaking skills, discussion skills. Activities: a) Making presentation to a group on a given topic. b) Participating in a group discussion. c) Making slides for PowerPoint presentation or other audio-visual aids

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Oxford Guide to Effective Writing and Speaking	Seely, John	Oxford
2	A Course in Listening and Speaking-I	Sasikumar V.	Foundation Books
3	The Written Word	Singh Vandana R.	Oxford
4	Developing Communication Skills	Menon Krishna and Bannerjee Meera	Macmillan
5	Business Communication; Theory	Samantray Swati and Bhushan R.D.	Sultan Chand
6	Business Communication: Techniques and Methods	Juneja Om and Majumdar Aarti	Orient Blackswan
7	Spoken English: A Foundation Course (Part I and II)	Sadanand Kamlesh and Punitha Sushila.	Orient Blackswan