



**B. J. VANIJYA MAHAVIDYALAYA**  
**(Autonomous)**  
**(Grant-in-Aid)**  
**(Affiliated to Sardar Patel University)**  
**Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India**  
**Accredited with CGPA of 2.78 on four point scale at B++ Grade by NAAC**  
**Syllabus with effective from December-2024**

**Master of Commerce (M.Com.)**  
**Semester - II**

Course Code PB02ACOM51	Title of the Paper Computer Application in Business - II	Total Credit 04
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To explore the evolution of accounting, the role and requirements of computerized accounting systems, their limitations, and popular accounting software globally.</li> <li>2. To understand the fundamentals of accounting, including its types, classifications of income and expenditures, debit and credit rules, vouchers, business transactions, journal entries, adjustments, final accounts, and key terminology.</li> <li>3. To acquire hands-on experience in Tally by creating a company, setting up groups and ledgers, recording voucher entries, and utilizing the software's reporting and features effectively.</li> <li>4. To understand GST fundamentals, including its types, benefits, rates, and special features, and to gain practical experience in inventory management by learning about inventory transactions, group creation, categories, units of measure, stock items, and reporting in Tally.</li> </ol>	

Course Description		
Unit	Description	Weightage
<b>1.</b>	<b>Computerized Accounting System:</b> <ul style="list-style-type: none"> <li>• A short history of accounting</li> <li>• Early technology</li> <li>• Use of computers in accounting</li> <li>• Role of computers in accounting</li> <li>• Need and requirements of computerized accounting</li> <li>• Basic Requirements of the Computerized Accounting System</li> <li>• Limitations of a Computer and Computerized Accounting</li> <li>• Popular Accounting Software around the world.</li> </ul>	<b>25%</b>
<b>2.</b>	<b>Basic of Accounting:</b> <ul style="list-style-type: none"> <li>• What is accounting</li> <li>• Type of accounting</li> <li>• Classification of Income &amp; Expenditures</li> <li>• Rules for Debit and Credit</li> <li>• Type of vouchers</li> <li>• Transaction of business</li> <li>• Journal Entry</li> </ul>	<b>25%</b>



	<ul style="list-style-type: none"> <li>• Adjustments</li> <li>• Final Accounts,</li> <li>• Accounting terminology</li> </ul>	
<b>3.</b>	<b>Steps for working in the Tally:</b> <ul style="list-style-type: none"> <li>• Create Company</li> <li>• Creates Groups</li> <li>• Create Ledgers</li> <li>• Voucher Entries for all kinds of Transaction</li> <li>• Display Reports and all features of software. (Practical training in detail for all features)</li> </ul>	<b>25%</b>
<b>4.</b>	<b>GST &amp; Inventory Management:</b> <b>GST:</b> <ul style="list-style-type: none"> <li>• Introduction,</li> <li>• Meanings</li> <li>• Types</li> <li>• Benefits,</li> <li>• Rates &amp; special features of GST.</li> </ul> <b>Inventory Management:</b> <ul style="list-style-type: none"> <li>• Need and Importance of Inventory Management</li> <li>• Vouchers for Inventory transactions</li> <li>• Creating Groups</li> <li>• Categories</li> <li>• Unit of Measures</li> <li>• Go down and Stock Items</li> <li>• Transaction of inventory of a business</li> <li>• Display and reporting of Inventory statements</li> <li>• Accounting and inventory reports in tally. (Practical training in detail for all features)</li> </ul>	<b>25%</b>

<b>Teaching - Learning Methodology</b>	Computer practical based learning methodology adopted for teaching all units in this course.
--	--

<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal Written / Practical Examination	<b>20%</b>
<b>2.</b>	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>10%</b>
<b>3.</b>	External Examination (Written-35% + Practical-35%)	<b>70%</b>

Students will have to score minimum of 40% to pass the course.

<b>Course Outcomes: Having Completed this course, the students will be able to:</b>	
<b>1.</b>	Know and understand about basic of Computerized accounting system.
<b>2.</b>	Know and understand about basic of accounting.
<b>3.</b>	Know and practically understand about use of Tally ERP 9.0 with all features.

<b>4.</b>	Know and practically understand about use of Inventory management and GST entry in Tally software.
-----------	--

<b>Suggested References:</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1.</b>	Shraddha Singh & Navneet Mehra (2015), Tally Erp 9 Power of Simplicity Book, ISBN: 9789350571316, V & S Publication.
<b>2.</b>	Tally Education Pvt. Ltd (2019), GST Using Tally ERP9., ISBN: 0 978-81-934845-4-8, Sahaj Enterprises Publication.
<b>3.</b>	<b>Website:</b> <a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a>