



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024
B.Com (Computer Applications) Syllabus under CBCS
(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

CORE COURSE – XV
COMPUTERISED ACCOUNTING
(Theory & Practicals)
(Revised on 25-02-2019)

Objective:

To make the students to learn about the application of computers in accounting.

Theory – 60 Marks: (UE: 45: IA: 15)

Unit - I

Accounting packages: computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

Unit - II

Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

Unit - III

Tally ERP 9.1: Introduction of tally – starting tally – gateway to tally and exit from tally – company creation in tally, saving the Company profile. Alteration/deletion of company - selection of company; account groups and ledgers.

Practical -40 marks (UE: 30 marks IA: 10 marks)

Unit - IV

Creation of Company – journal entry, Ledger – vouchers.

Unit - V

Tally – Preparation of Final Accounts.

Text & Reference Books (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS. Excel, Accounting package: Tally.
5. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd