6th SEMESTER
SKILL ENHANCEMENT COURSE (SEC)

COM617S2:   COMPUTERISED   ACCOUNTING

Credits: 4 (Theory: 2; Practical: 2)
Marks: 60 (Theory: 30; Practical: 30)

Objective:-*The course aims at familiarizing the students with the concepts of the computerizing accounting with emphasis on imparting practical knowledge to the students.*

Part-I: Theory: 30 Marks

Unit-1

Computerized Accounting System: Meaning, need and importance of Computerized Accounting. Components and limitations of CAS.

Spread Sheet: Concept, features, Process of Preparation of spread sheet, possible errors & their rectification.

Unit-II

Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries. **Computerized Asset Accounting:** Concept, spread sheet application for the computation of the basic deprecation methods (Straight Line Method and Written Down value methods only), use of Spread sheet for devising of loan repayment schedule. **Graphs and Charts for Business Data:** Using MS Excel for presentation of data in graphical form, techniques of changing lay out, types and models of graphs and charts for representing business data using spread sheet.

Part II: Practical/Tutorial: Marks: 30

Unit-III & Unit-IV

Using of Tally Software to prepare the following of a notional company:-

1. Journal and ledger.
2. Subsidiary books.
3. Income statement.
4. Balance sheet.

Suggested Readings:
1. Parag Joshi, Tally .ERP 9 with GST with Solved Problems, Dnyansankool Prakashan;
Maharashtra
2. Tally Education Pvt. Ltd., Official Guide to Financial Accounting Using: Tally. ERP9 with GST (2nd edition),
BPS Publications; New Delhi.
3. Sikander Sultan, EXCEL FOR ACCOUNTANTS, Expert of Course Publishing,
4. R. & Satapathy, S. Mohanty, Computer Application in Business Accounting, Himalaya Publishing House, New
Delhi.
5. Vishnu Pratap Singh, Learning Tally ERP 9,, Computech publications limited, latest edition.