

Bachelor of Commerce (B. Com)

Semester- V Examination

Sr. No.	Subjects	Course Scheme			No. of Credits	Examination Scheme						
		L	T	P		Maximum Marks				Minimum Passing Marks		
						ESE	P	IA	Total	ESE+ AI	P	Total
1.	Auditing	5	-	--	4	80	-	20	100	35	-	35
2.	Indian Economics	4	-	--	3	80	-	20	100	35	-	35
3.	Advance Accounting Paper –I	5	-	--	4	80	-	20	100	35	-	35
4.	Business Communication Paper- I	4	-	--	3	80	-	20	100	35	-	35
5.	Commercial Law	4	-	--	3	80	-	20	100	35	-	35
6.	Any One Paper from the following Optional Group		-	--	--	--	-	--	--	---	-	---
	Group A. Marketing Management – Industrial Marketing	4	-	--	3	80	-	20	100	35	-	35
	Group B. Human Resource Development- Industrial Relations	4	-	--	3	80	-	20	100	35	-	35
	Group C. Banking and Insurance- Recent Trends in Banking and Insurance Paper-I	4	-	--	3	80	-	20	100	35	-	35
	Group D. Information Technology- Computerize Accounting and MIS	2	-	4/Batch	3	50	30	20	100	24	11	35

- Note :

1. L- Lecture, T- Tutorial, P- Practical, IA- Internal Assessment, ESE-End Semester Examination, E-External Examiner Marks, I-Internal Examiner Marks

2. Practical Period for the subject Information Technology-04 Periods per week/per batch of 30 students.

SYLLABUS

B.Com. – III Semester - V

AUDITING

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of Auditing. To impart skills in Development.

CONTENTS

Unit- I : 1) Auditing :

Meaning, Objects and Importance Origin and Growth of Auditing – Growth of Auditing in India – Meaning of Auditing – Definition – Salient Features – Scope of Audit – Difference between book keeping, Accountancy, Auditing and Investigation – **Objects of Audit** – Primary Objects, Secondary Objects – Necessity of Auditing – **Detection and Prevention of Fraud** – Kinds of Fraud – Detection of Fraud – Detection of Errors – Kinds of Errors – How to Prevent Errors and Fraud. Need and Importance of Auditing – Advantages of Auditing to the Business and Owners – Limitation of Audit.

2) Classification of Audit :

Kinds of Audit - Statutory Audit – i) Company Audit, ii) Audit of Trusts, iii) Audit of other Institutions – **Private Audit** a) Audit of Accounts of sale proprietary concern, b) Audit of Accounts of Partnership Firm, c) Audit of Accounts of Private Individuals and Institutions – Govt. Audit : Objectives of Govt. Audit and Commercial Audit – Internal Audit - Kinds of Audit from Practical Viewpoint – **Continuous Audit** – Advantages and Disadvantages of Continuous Audit – Remedies to make continuous Audit more Effective – Annual or Periodical Audit – Advantages and Disadvantages of Annual Audit.

Unit- II : 3) Audit Planning :

Determining the Scope of Audit – Audit engage meant letter – Clients Preparation for the Auditors – Audit Memorandum – Audit Program – a) Contents of an Audit Program, b) Essentials of an Audit Program, c) Advantages of Audit Program, d) Disadvantages of Audit Program, e) Remedies to Remove the Drawbacks of Audit Program – Audit Note Book – i) Contents of Audit Note Book, ii) Advantages of Audit Note Book – Working Papers – Importance of Working Papers – Principles of Preparation of working of papers - Control of Working

paper – Ownership of Working Papers – Filing of Working Papers – Filing of Working Papers – Procedure of Audit.

4) Vouching :

Introduction – Meaning of Vouching – Definition – Characteristics and Importance of Vouching – Types of Vouchers – Examples of Vouchers – Objects of Vouching – Difference Between Routine Checking and Vouching - Point to be noted while Examining the Voucher i) General Points ii) Specific Point in Vouching of Different Book of Accounts – **Vouching of Cash Book** – Vouching of each from Receipt and Payment Side of Cash – Book – **Vouching of Other Subsidiary Books** – a) Purchase Book, b) Return Outward Book, c) Sale Book, d) Return Inward Book, e) Bills Receivable Book, f) Bill Payable Bill – Vouching of Journal Proper.

Unit- III : 5) Internal Check and Internal Control :

Internal Check - Objects of Internal Check – Auditor’s Duty in Respect of Internal Check - General Consideration in Framing a System of Internal Check – Test Check – Difference Between Internal Check and Test Check – **Internal Control** – Objectives of Internal Control – Internal Control and Auditors – Limitation of Internal Control - Evolution of Internal Control – Procedure of Evolution of Internal Control – Consideration In Evolution – Internal Control Questionnaire – Merits and Demerits of Internal Control Questionnaire – **Internal Audit** – Objective of Internal Audit Vis A vis Independent Audit – Different Between Internal Auditor and Independent Auditor – **Internal Control**, Internal Audit and Internal Check – A Comparison – Independence of Auditor – Qualities of an Auditors – Relationship Between the Statutory and the Internal Auditor.

6) Audit of Ledger :

Introduction : Fraud with Ledger – Audit of Purchase Ledger – Audit of Sales Ledger – Audit of General Ledger – Outstanding Assets and Liabilities – **Vouching of Some Items** – Outstanding Liabilities – Some Outstanding Liabilities - Contingent Liabilities – Contingent Assets.

Unit- IV : 7) Capital and Revenue Items :

Importance of Allocation - Capital Expenditure – Revenue Expenditure – Auditor’s Duty As Regards Capital and Revenue Items – Deferred Revenue Expenditure - Auditor’s Duty as Regarded Revenue Expenditure - Example of Capital Expenditure - Example of Revenue Expenditure – Unusual Expenditure – **Capital Receipts** – Revenue Receipts – Capital and Revenue Losses.

8) Audit of Bank, Insurance Companies, Co-Operative Societies and Educational Institutions:

Banking Companies – Legislation - Restriction – Approach To Bank Audit - Audit Program - Capital and liabilities – Assets – Audit of Nationalized Banks – **Insurance Companies** - Financial Statement – Audit – Registers of Policies and ELEMIS and other Records - Submission of Returns – Investments – Limits of Deposits with one Banking Company – Form of Contents of Balance Sheet – Liabilities - Asset side – Other Accounts - Special Aspects of Audit - Compliance with Law – Audit of the Head Office. **Audit of Co-Operation Societies – Audit of Educational Institutions.**

List of Recommended Books :

- 1) L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade.
Auditing – Sheth Publishers Private Limited, Mumbai.
- 2) Dr. K. R. Dixit, Auditing – Vishwa Publishers & Distributors, Nagpur
- 3) B. N. Tandon, S. Sudharsanam, S. Sundharabahu.
Practical Auditing – S. Chand & Company Ltd.
- 4) S. K. Mehta, Auditing , Diamond Publication Pune.
- 5) àmMm`© S>m°. gwYa ~moYZH\$a, A°S>. _¥Um Hw\$bH\$Uu, A\$Ho\$jU, lr gmB©ZmW
àH\$meZ, ZmJnya.

QUESTION PAPER PATTERN

Total Marks = 80

Q.1	A) Unit - I	8
	B) Unit - I	8
	OR	
	C) Unit - I	16
Q.2	A) Unit - II	8
	B) Unit - II	8
	OR	
	C) Unit - II	16
Q.3	A) Unit - III	8
	B) Unit - III	8
	OR	
	C) Unit - III	16
Q.4	A) Unit - IV	8
	B) Unit - IV	8
	OR	
	C) Unit - IV	16
Q.5	A) Unit - I	4
	B) Unit - II	4
	C) Unit - III	4
	D) Unit - IV	4

B.Com 3RD YR. (Sem - V)
INDIAN ECONOMICS

Objectives :

1. To Expose students to a New approach to the study of the Indian
2. To help the Students in analyzing the present phase of the Indian economy.

Unit No	Topic
1	<p>INTRODUCTION</p> <p>1.1 Basic Characteristics of the Indian Economy as an emerging economy. 1.2 Unemployment in India: Types, Causes and Remedies . 1.3 Population in India: Problem of Population Growth . 1.4 Concept of active population. Effect of active population on Indian economy. 1.5 Disadvantages of inactive population.</p>
2	<p>Agricultural Development in India since 1Independence</p> <p>2.1 Role of Agriculture in the Indian Economy 2.2 Constraints in Agriculture Development 2.3 Rural Indebtedness - Causes and Remedies 2.4 Rural Finance – Role of NABARD in Agriculture Sector</p>
3	<p>INDUSTRIAL DEVELOPMENT IN INDIA SINCE 1991</p> <p>3.1 Role of Industrialisation in Economic Development 3.2 Role of Large scale and Small and Medium Enterprises (SMEs) 3.3 Role of Public Sector in the Post Liberalization era 3.4 Evaluation of Industrial Policy (1991)</p>
4	<p>ECONOMIC PLANNING IN INDIA</p> <p>4.1 Objectives and Need of Economic Planning In India 4.2 Current Five Year Plan – Objectives and strategy 4.3 Evaluation of Economic Planning in India.</p>

RECOMMENDED BOOKS :

1. Indian Economics : M.L. Jhingan, Vrinda Publication Delhi
2. Indian Economics : Ruddar Dutta and K.P.M. Sundaram, S. Chand & Co. New Delhi
3. Indian Economics : A.N. Agarwal, New Age International Publishers.
4. Indian Economics : S.K. Misra and V.K. Puri, Himalaya Publishing House, Delhi.
5. Hkkjrh; vFkZ'kkL= % MkW- izHkkdj ns"keq[k, fiaLkGkiwjs izdk"ku ukxiwj

B. Com IIIrd Year - Semester -V
ADVANCE ACCOUNTING
(Paper –I)

Theory -80 Marks
Internal Assessment – 20 Marks

Objective: - To impart basic accounting knowledge

Unit- I

1. Accounting for Amalgamation.

Meaning - Vendor and purchasing Companies – Purchase Consideration- Accounting

Entries - and Preparation of Balance Sheet after Amalgamation.

2. Social Accounting and Social Reporting: Meaning, objects, need and scope (Theory only)

Unit-II

3. Accounting for Absorption.

Meaning - Vendor and purchasing Companies – Purchase Consideration- Accounting

Entries - and Preparation of Balance Sheet after Absorption.

4. Farm Accounting: Meaning, need and significance. (Theory only)

Unit III

5. Accounting for Internal External Reconstruction

Meaning- Alteration of Share Capital, Reduction of Share Capital- Accounting Entries
and

Preparation of Balance sheet after internal & External Reconstruction

Unit-IV

6. General Insurance claim accounts:-

Claim for Loss of Stock:- Introduction, procedure for calculation, Average clause,
Treatment

of abnormal items of goods, Under or overvaluation of stock

B. Com IIIrd Year - Semester -V
ADVANCE ACCOUNTING
(Paper –I)

EXAMINATION SCHEME

Question -1	On Unit – I		
	A)	Theory	8 Marks
	B)	Practical problem	8 Marks
		OR	
	C)	Practical problem	16 Marks
Question -2	On Unit – II		
	A)	Practical problem	8 Marks
	B)	Practical problem	8 Marks
		OR	
	C)	Practical problem	16 Marks
Question -3	On Unit – III		
	A)	Practical problem	8 Marks
	B)	Practical problem	8 Marks
		OR	
	C)	Practical problem	16 Marks
Question -4	On Unit – IV		
	A)	Practical problem	8 Marks
	B)	Practical problem	8 Marks
		OR	
	C)	Practical problem	16 Marks
Question -5			
	A)	Theory on Unit- I	4 Marks
	B)	Theory on Unit- II	4 Marks
	C)	Theory on Unit- III	4 Marks
	D)	Theory on Unit- IV	4 Marks

B.COM. III Year (Sem-V)
BUSINESS COMMUNICATION
(Paper – I)

Theory: 80 Marks
Internal Assessment: 20 Marks

Objectives: This course is aimed at equipping the students with the Necessary and Techniques and Skill of Communication.

Periods Allotment

Unit-I **16**

Communication Concepts

Meaning and Nature of Communication, Communication Process, Elements of Communication, Purposes and Significance of Communication in and Organization, Essential features of Effective Communication, Objective and Importance of Communication.

Unit –II **16**

Types of Communication

Oral Communication, Their advantages and disadvantages, Written Communication, Their advantages and disadvantages, Visual Communication, Audio-Visual Communication, Principles of Effective Communication, Supervisory Systems and Grapevine Communication.

Unit- III **12**

Public Speaking

The Art and Science of Public Speaking, Basic Principle, Manager as a Public Speakers, Do's and Don'ts of Public Speaking, Qualities of Public Speakers, Role of Humor and Act, Simplicity in Public Speaking, Barriers in Public Speaking.

Unit IV **16**

Business Writing

Do's and Don'ts of Business Writing, Principles and Importance of Business Writing, Commercial Letters- Drafting of Interview Letters, Appointment Orders, Shown Cause Notice, Sales Letters- e.g. Enquiry, Complaint etc. Writing Business Reports, Sales Reports, Survey Reports, Drafting of an Advertisement.

Books Recommended:

1. G. S. Rayudu: Media and Communication Management.
2. Mohan: Developing Communication Skills (Macmillan)
3. Guffey : Business Communication (Thomson Learning Books)
4. Bender: Secret of face to face Communication. (Macmillan)
5. Kapur : Business Correspondence and Communication Skill, S. Chand and Company
6. Keith Devis : Communication with Management
7. A.N. Kapoor: Business Correspondence and Communication Skill, S. Chand & Company, New Delhi.
8. Business Communication: AshaKaul, Prentice Hall of India
9. Business Communication: Urmila Rai and S. M. Rai, Himalayas Publishing House
10. EffectiveCommunication Skill: Ravi Agrawal, Sublime Publication, Jaipur

SYLLABUS

B.COM. III Year (Sem-V) **COMMERCIAL LAW**

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of Commercial Law. To impart skills in Development.

CONTENTS

Unit- I : Indian Contract Act 1872 -

Meaning Nature of Contract and essentials of valid contract offer, Acceptance, Consideration, Capacity to contract, Free Consent, valid & void contract, Agreement performance of Contract, Discharges of Contract, Quasi Contract, Breach of Contract, Indemnity and Guarantee. Agency - Meaning, rights types, Agent Qualification, right subject and substantial agent termination of agency liabilities.

Unit- II : Sale of Goods Act 1930 -

Formation of Contract of sale, Sale and agreement of sell. Essential of Contract of sale, Conditions and Warranties, Transfer of Property, Performance of Contract of sale, Doctrine of Caveat be Emptor, unpaid seller & his duties, Sale by Auction. Partnership Act 1932 Definition, Types of Partners, Essentials of Partnership, Registration of Partnership, Rights and liabilities and Duties of Partners, Dissolution of Partnership.

Unit III : Negotiable Instrument Act, 1881-

Definition, Kinds - Features of Promissory Note, Bills of Exchange & Cheques and its parties, Types of crossing cheques, Type of Endorsement, Holder and Holder in due course, presentation of negotiable instrument, Negotiation, Dishonour of Negotiable Instruments, Nothing and Protesting.
Consumer Protection Act, 1986.
Definition of Consumer, Person, Scope goods service, Trader, Manufacturer, Meaning of consumer Dispute, Complaint - Unfair Trade Practices, Consumer Disputes Redressal Agencies.

Unit VI : VAT (Value Added Tax)

Importance, Definitions, concepts of sale and Inter State sale, Liability to central sales Tax, Declared Goods, Introduction to value Added Tax(VAT) Provisions of Maharashtra Value Added Tax (MSVAT) Central Value Added Tax (CENVAT)

SERVICE TAX

Introduction to service Tax Law, Definitions and concepts, liability of service Tax, payment and recovery of service tax registration Requirements and procedure, records and return, Assessment Revision and Appeals, offences and penalties, Provisions for various Taxable services, Advance Rulings in service.

BOOKS RECOMMENDED

- Dr. V.K. Jain : Mercantile Law, Seth Publications, Nagpur
- M.C. Shukla : company Law, S. Chand & Company, Nagpur
- Sen & Mitra : Cinnercuak Kawm The world Press Pvt. Ltd. Kolkata.
- M.C. Kuchhal : mercantile Law, Vikash Publishing House, New Delhi.
- C. K. Kapoor : Lectures on Business and Corporate Laws, vidya sadan Delhi
- V.S. Datey : Business and Corporate Laws, Taxman, New Delhi
- K.R.Bulchandani, Business law for management Himilaya P.House, Mumbai 2006
- Right to Information Act, 2005- Bare Act.
- Right to Information Act, 2005-Books Published by Yashada, Yashwantrao Chavan, Vikas prakashan Probhodini- Rajhans prakashan)
- Information Manual, by Advocate, U.P. Deopujari, Nagpur Law House.
- Cyber Laws : by justice Yatindra Singh, Universal Law publishing co. new Delhi.
- N. D. Kapoor: mercantile law, sultan chand & sons, Educational Publishers, New Delhi - 110002.

QUESTION PAPER PATTERN

Total Marks = 80

Q.1	A) Unit - I	8
	B) Unit - I	8
	OR	
	C) Unit - I	16
Q.2	A) Unit - II	8
	B) Unit - II	8
	OR	
	C) Unit - II	16
Q.3	A) Unit - III	8
	B) Unit - III	8
	OR	
	C) Unit - III	16
Q.4	A) Unit - IV	8
	B) Unit - IV	8
	OR	
	C) Unit - IV	16
Q.5	A) Unit - I	4
	B) Unit - II	4
	C) Unit - III	4
	D) Unit - IV	4

B. Com – III (Sem-V)
(Marketing Management)
Industrial Marketing

UNIT - I

Industrial Marketing :Introduction, Characteristics, Scope, Analysis of industrial market, business market versus Consumer Market, Classification industrial goods, types of industrial market.

UNIT - II

Business Buyers Attitude: Types of Buying situation, Buying process, factors influencing on business buying process, participants in the business buying process.

UNIT - III

Institutional & Government Market :Institutional market, Government Market, Buying decisions by Government buyers, Institutional purchasing, Major influences on government buyers & Institutional buyers, decision making process of institutional & Government Buyers.

UNIT - IV

Resellers Market : Market Characteristics, Product Characteristics, Buyer Characteristics, Channel Characteristics, Promotional Characteristics, Price Characteristics of reseller market. Buying decision of resellers, resellers market buying process, factors influencing in reseller buying process.

BOOKS RECOMMENDED

1. Dr. Bodhankar S. & Dr. Kanetkar M. – Industrial & Service Marketing. (ShriSainathPrakashan)
2. B. Balaji – Services Marketing & Management (S. Chand & Company Ltd.)
3. I. K. Chopde & A. M. Shaikh – Industrial management (S. Chand & Company Ltd.)
4. M. S. Syed – Consumer Behaviour & Marketing Research (Shaz's Publication)
5. Rashi Arora – Service Sector Management (Sheth Publication)
6. K. Rama Mohan Rao - Services Marketing
7. Harsh Verma - Services Marketing
8. P K Ghosh - Industrial Marketing
9. S. M. Jha – Service Marketing (Himalaya publishing house)
10. Dr. P.N. Somalkar –Industrial & Service Marketing (SarSahitya Kendra`)

B. Com – III (Semester V)
(Human Resource Development)
Industrial Relations

UNIT – I

Concept : Concept of Industrial Relations, its scope and importance. The environment Socio economic or political systems and industrial relations.

Role of Government in Industrial relations : The evaluation of labour policy of the government in the area of industrial relations.

UNIT - II

Workers Participation in Management : Concept, Aims, Methods, Functioning of works committees and Joint Management.

Trade union : Evaluations, objects and functions, role of trade union in capitalistic. Trade union and industrial relations. Trade union leadership, problems of trade unions in India and its remedies.

UNIT - III

Industrial Relations and Public Sector : State as a Model employer, Labour management relations in public enterprises, Causes of industrial unrests in India.

Collective Bargaining : Concept, Need for collective bargaining, conditions, essential for successful collective bargaining, unrests in India.

UNIT – IV

Grievance and Discipline : Meaning of Grievance, Causes of Grievance, Grievance procedure, Machinery for handling Grievance.

Prevention and Settlement of Disputes in India : Industrial disputes in India, the role of the State in industrial relations, industrial disputes legislation in India, State Acts, Planning and industrial peace, existing arrangement for prevention and settlement of industrial disputes, legislative measures or Provision.

BOOKS RECOMMENDED

1. Dr. T. N. Bhagoliwal- Economics of Labour & Industrial Relations (Sahitya bhawan Agra.)
2. Malhotra - The Industrial Disputes Act, 1947.
3. C. B. Mamoria – Dynamics of Industrial Relations in India (Himalaya Publishing House)
4. Dr. Siriya, Bondre, Dr. Bhawsar, Dr. More, Samarth – Human resource Management (Payal Prakashan)
5. P. L. Malik – Handbook of Industrial and Labour Laws (Vikas Publication)
6. Dr. K. R. Dixit – Dynamics of Human resource Management (Vishwa publishers & Distributors,)
7. A. M. Shaikh – Human Resource Development and Management S.Chand & Co.)
8. Dr. Pandey & Rastogi – Personnel Management & Industrial relations (King Books)

SYLLABUS

B.Com. – III (Semester – V)

BANKING AND INSURANCE (GROUP C)

Recent Trends in Banking & Insurance – Paper I

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of Banking and Insurance, Recent Trends in Banking & Insurance Paper - I. To impart skills in Development.

CONTENTS

Unit- I : Reserve Bank of India (RBI) - History – Administration - Power – Role of RBI in Economy.

Unit- II : Controller of Money and Credit

- a) Quantitative Credit Controls
- b) Selective Credit Control(SCCs)

Unit- III : Banking Laws

LPG and insurance Business – Insurance Business in Pre and Post Nationalisation era, Liberalisation of Insurance Industry in India, Impact of Liberalization on insurance industry Opportunities, Challenges and Strategies.

Major provisions of Insurance Regulation and Development Authority (IRDA)

Act, 1999, Insurance Ombudsman

Unit- IV : Negotiable Instruments

Insurance Products - Endowment Policies, Term Insurance, Aspects of ULIP, Pension Plans - Meaning and Types, Selecting a pension Plan, Comparison of different insurance Plans.

Reference Books:-

Advanced Banking and Financial System (Optional) Paper I to IV :-

- 1) Vaish M.C. – Modern Banking
- 2) Panandikar S.G. – Banking of India
- 3) Tannans - Banking Law and Practice in India
- 4) Sayers R.S. – Modern Banking
- 5) Shekhar K.C. – Banking Theory and Practice
- 6) Basu S.K. – Current Banking Theory and Practice
- 7) Insurance Management, Sahoo S.C. and Das S.C., Himalaya Publishing house
- 8) Insurance Principles and Practice, Mishra M.N. and Misra S.B., S. Chand & Company
- 9) Principles and Practice of Insurance, Periasamy P, Himalaya Publishing House
- 10) Modern Concepts of Insurance, Mishra M.N., S.Chand & Company
- 11) Insurance Theory and Practice, Bhargava B.D. , Pearl Books, Delhi
- 12) Insurance Fundamentals, Environment and Procedures, Bodha, Garg and KP sing Deep and Deep publications, Delhi

QUESTION PAPER PATTERN

Total Marks = 80

Q.1	A) Unit - I	8
	B) Unit - I	8
	OR	
	C) Unit - I	16
Q.2	A) Unit - II	8
	B) Unit - II	8
	OR	
	C) Unit - II	16
Q.3	A) Unit - III	8
	B) Unit - III	8
	OR	
	C) Unit - III	16
Q.4	A) Unit - IV	8
	B) Unit - IV	8
	OR	
	C) Unit - IV	16
Q.5	A) Unit - I	4
	B) Unit - II	4
	C) Unit - III	4
	D) Unit - IV	4

B.Com. III Year (Sem –V)
(Information Technology)
SEMESTER-V
PAPER-7: COMPUTERIZE ACCOUNTING & MIS

UNIT-I: Computerized Accounting & Tally

Introduction to Accounting, Computerized Accounting, Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized Accountings, Accounting Software's, Introduction to Tally Software, Features of Tally, Tally Screen, Company Information, Creating New Company, Gateway, Selection of Company, Selection of Options Button at Gateway, Working with Multiple Companies, Company Features: Accounting and Inventory Configuration: General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing.

UNIT-II: Account Info

Account Info Menu: Groups - Create New Group, Creation of Primary Group. Normal and Advanced Information, Ledger Accounts, Cost Categories. Cost Centers, Creation of Budget, Types of Budget. Voucher-Voucher Entry. Creation of Voucher Screen. Types of Voucher, Selection of Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, Advance Features of Account Voucher.

UNIT-III: Inventory Info and Reports

Inventory Info: Stock Item, Stock Groups, Stock Categories, Godown, and UNIT of Measures, Introduce Vat, Display: Balance Sheet, P/L Accounts, and Ratio Analysis. Display- Accounting Report Display, Inventory Report Display, and MIS Report Display, Printing Reports. Export of Data. Maintenance- Bank Reconciliation, House Keeping, Data Maintenances. Security - Users and Password, Security Controls, Types of Security, Creation of New Security, and Tally Audit.

UNIT – IV : MIS

System Concept, Characteristic of System, Quality of Information, Introduction, Need, & Objective of MIS, Level s of Management, Types of MIS, System Analyst, SDLC Life Cycle, Documentation and System Audit

Practical:

Tally Software-All Accounting Problems Viz. Balance Sheet, Profit and Loss, Cost Centers, Cost Categories Accounting Voucher, Budget, Sales and Purchase, Assets and Liabilities, Inventory Problems , Financial Statements, Books of Accounts, Ledger, Etc.

Book:

- 1) K.K. Nadhani “Accounting with Tally”, BPB Publication, ISBN-81-7656-494-X
- 2) S.B. Kishor, “Computerized Accounting Tally”, Das Ganu Publication, ISBN- 978-93-81660
- 3) Edward, “System Analysis and Design”

References:

- 1) Anthony R-N. and J.S.Richard, “Accounting Principle”, Irwin Inc. Publication.
- 2) P.C. Tulsian, “Advanced Accountancy”, Tata McGraw Hill Publication.
- 3) K.K. Nadhani and A.K. Nadhani, “Tally Tutorial”, BPB Publication, ISBN- 81-7656-516-4