

SWAMI VIVEKANAND UNIVERSITY, SIRONJA, SAGAR (M.P.)



SYLLABUS

**For
Diploma in Accountancy
Based on Tally**

Course Code: DABT

Faculty of Commerce
Department of Commerce

Duration of Course	:	1 year
Examination Mode	:	Yearly
Examination System	:	Non Grading

Swami Vivekanand University, Sironja Sagar (M.P.)
2018-2019



Diploma in Accountancy Based on Tally

BASICS OF ACCOUNTING

Course code	Title of the paper	Periods per week				Theory		Distribution of Marks						Grand Total (I = d +h)	Duration of Exam
		L	T	P	C	Max	Min	MST	Total	Practical		TW	Total		
										Max	Min				
DABT 101	Basics of Accounting	6	-	-	6	100	36	-	100	-	-	-	100	100	3 hours

UNIT – I

Marks: 20

Accounting Definition functions, Single entry and double entry system of accounting, Accounting education Types of accounts, Rules of accounting ,Accounting Standards

UNIT – II

Marks : 20

Accounting concepts ,Convections, Phases of accounting -journal ledger, Trial Balance.

UNIT – III

Marks : 20

_ Preparation of cashbook, passbook-BRS.

UNIT – IV

Marks : 20

Preparation of final statement of Accounts

UNIT – V

Marks : 20

Manual Accounting Systems, Meaning ,Meaning advantages and limitation, Computerized Accounting system Accounting as a system.

Text Books :-

1. Dr. S.M. Shukla, Financial Accounting Sahitya Bhawan, Agra
- 2 Books of Tally Academy
- 3 Different web sites



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INTRODUCTION TO TALLY

Course code	Title of the paper	Periods per week				Theory		Distribution of Marks					Grand Total (I = d +h)	Duration of Exam	
		L	T	P	C	Max	Min	MST)	Total	Practical		TW			Total
										Max	Min				
DABT 102	INTRODUCTION TO TALLY	6	=	=	6	100	36	=	100	=	=	=	100	100	3 hours

UNIT – I

Marks: 20

Tally Origin-General features, Accounting Features, Inventory features, Starting tally, Startup screen component, processing icons, Multilingual feature of tally – Quit tally

UNIT – II

Marks: 20

Create Company ,Alter & Display Groups and Ledgers., All Accounting Voucher Types Accounting and Voucher transaction, Account Invoice transaction
Create, Alter & Delete Budgets for groups, ledgers & Cost centre, Defining credit limit & credit period, Display Budgets and variances, create alter and delete a scenario Journals transaction payment voucher go down summary

UNIT – III

Marks: 20

Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes

UNIT – IV

Marks: 20

Financial Literacy for Banking Scheme and Applications: Why savings are needed, Why save in a bank, Banking products-ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, .

UNIT – V

Marks: 20

Making Small Presentation: Basics of presentation software; Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Text Books:-

1. Fundamental of computer - P.K.Sinha
2. Internet Web Technology E- Commerce - Nitin K Naik Kamal Prakashan
3. Makhan laql chaturwedi vishavvidhyalaya- Maruti “Prakashan



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INTERNET AND E -FILING

Course code	Title of the paper	Periods per week				Theory		Distribution of Marks					Grand Total (I = d +h)	Duration of Exam	
		L	T	P	C	Max	Min	MST	Total	Practical		TW (g)			Total (h=e+g)
										Max	Min				
DABT 103	INTERNET AND E -FILING	6	-	-	6	100	36	-	100	-	-	-	100	100	3 hours

UNIT – I

Marks: 20

Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply .

UNIT – II

Marks: 20

Introduction to Internet, WWW and Web Browsers: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing software’s, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website..

UNIT – III

Marks: 20

Depreciation, Methods of charging depreciation problems with purchase and sale of assets. Change in method (Retrospective method as per AS - 6), provisions and Reserves

UNIT – IV

Marks: 20

Hire Purchase and Installment Payment System , Meaning Of Hire Purchase Contract

UNIT – V

Marks : 20

Legal Provision Regarding Hire Purchase Contract , Accounting Records For Substantial sale Value And Accounting Records Goods Of Small Values , Installment Purchase System After Sales Services .

Text Books :-

1. Dr. S.M. Shukla, Financial Accounting Sahitya Bhawan, Agra
2. Dr. M.C. Badjatiya Shivilal Prakashan
3. R.P. Unified Publications Bhopal



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PRACTICAL TALLY

Course code	Title of the paper	Periods per week				Theory		Distribution of Marks					Grand Total (I = d +h)	Duration of Exam	
		L	T	P	C	Max	Min	MST	Total	Practical		TW			Total
										Max	Min				
DABT 104	PRACTICAL TALLY			6	6	-	-	--	-	100	36	-	100	100	3 hours

UNIT I

Marks : 20

Preparation of Trial Balance preparation of profit and loss accounts, Balance sheet

UNIT – II

Marks : 20

Interest simple, compound interest calculation. Setting ledger master, Interest report.

UNIT – III

Marks : 20

Receivable and payable management, meaning activating bill wise details, all types of entries

UNIT – IV

Marks : 20

Cost Centers and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable ,statistics , cash and fund flow daybook list of account reversing journals ,optional vouchers.

UNIT – V

Marks : 20

Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.

Text Books :-

1. Dr. S.M. Shukla, Financial Accounting Sahitya Bhawan, Agra
2. Dr. M.C. Badjatiya Shivalal Prakashan
- 3.R.P.Unified,Publications,Bhopal



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TAXATION IN TALLY AND GST

Course code	Title of the paper	Periods per week				Theory		Distribution of Marks					Grand Total (I = d +h)	Duration of Exam	
		L	T	P	C	Max (a)	Min (b)	MST (c)	Total (d=a+c)	Practical		TW (g)			Total (h=e+g)
										Max (e)	Min (f)				
DABT 105	TAXATION IN TALLY AND GST			6	6	-	-	-	-	100	36	-	100	100	3 hours

UNIT I

Marks: 20

Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports

UNIT II

Marks: 20

Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments

UNIT III

Marks: 20

Electronic Commerce Introduction,, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit:- Introduction, Important Points, Input Service Distributors

UNIT IV

Marks: 20

Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions,

UNIT V

Marks: 20

GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices,

1. Dr. M.C. Badjatiya Shivilal Prakashan
2. R.P. Unified Publications Bhopal