COURSE DESCRIPTION			
Program	**Computer Application & Business Management**		
Course Title	**Computerised Accounting Lab**		
Course Code	**2257**	**Semester**	**I**
Type of Course	**Lab**	**Contact Hours**	**45**
Teaching Scheme (L: T:P:R)	**1:0:3:0**	**Credits**	**0**
CIE Marks	**0**	**ESE Marks**	**0**

Introduction

By exposing the students to the concepts related to Tally, they will come to know how they can be applied in practical situations. Moreover, students will be further exposed to important concepts and gain sufficient knowledge regarding accounts into tally.

Course Objectives

1	To provide hands on experience in computerized accounting with the help of an accounting software package - Tally.
2	To be able to track and manage accounts used in running a business
3	To be able to make orders, billings with GST, and make inventory reports.
4	To make students capable of solving business problems using Tally.
5	To skill students to use computerised accounting software for real time applications.

Course Pre-requisite

Topic	Course code	Course Title	Semester
NIL			

Course Outcome

CO	Course Outcome	Blooms Taxonomy Level
CO1	Learn the basics of computerized accounting with Tally accounting package, and implement company creation, company features and ledger creation.	Apply
CO2	Apply the vouchers and recording transactions in Tally and Prepare various statements of accounts	Apply
CO3	Implement the preparation of Bank reconciliation statements, setting up of multiple currencies and calculation of interest, creation of stock groups and stock items, setting up of cost centres and creation of godowns using Tally,	Apply
CO4	Prepare purchase and sales order and implement the calculation of GST using Tally.	Apply

CO-PO mapping

COURSE ARTICULATION MATRIX											
Course Outcomes	PROGRAM OUTCOMES										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
CO1	3	2	2	2	3	2	-	-	-	2	-
CO2	3	2	2	2	3	-	-	-	-	2	-
CO3	3	2	3	2	3	-	-	-	-	3	-
CO4	3	2	2	2	3	3	2	-	-	2	-
Total	12	8	9	8	12	5	2	-	-	9	-
Correlation Level	3	2	2.25	2	3	2.5	2	-	-	2.25	-
Legends: 1 - Low; 2 - Medium; 3 - High; No Correlation - "-"											

Teaching and Assessment Scheme

Teaching Scheme/Week				Self-learning (SS)/Week	Total Hours/Semester	Credits C	Examination Scheme						
							Theory			Practical			Total
L	T	P	S				CIE	ESE	Total	CIE	ESE	Total	
0	0	4	0	2	105	1.5				60	40	100	100

L: Lecture (One unit is of one-hour duration with one credit), T: Tutorial (One unit is of one-hour duration with one credit), P: Practical (One unit is of one-hour duration with 0.5 credit), S: Project (One unit is of one-hour duration with 0.5 credit) SS: Self-Learning, CIE: Continuous Internal Evaluation, ESE: End Semester Examination

Detailed Syllabus

Expt No.	Experiment name	Practical Outcome	Mapped CO	Taxonomy Level	Instructional Hours
Module I					
1	Theoretical concepts of computerised accounting	Give an introduction to computerized accounting, meaning and features, advantages and limitations	CO1	Understand	4
2	Tally Accounting Package	Write notes on Manual accounting vs computerized accounting, Tally ERP 9 Vs Tally Prime, features and benefits of Tally, understanding Gateway of Tally and make comparison between manual accounting and computerised accounting, understand about Tally ERP 9 and Tally Prime	CO1	Understand	4
3	Setting up Company features	Understand the setting up of a company	CO1	Understand	1
3	Setting up Company features	Create a company with relevant details-Select-Alter - Delete - Shut a company and configure company features according to business requirements	CO1	Apply	3
4	Single Ledger	Recognize single ledger creation	CO1	Understand	1
4	Single Ledger	Create, view, modify and delete single ledger with the given business transactions.	CO1	Apply	3
5	Multiple Ledger	Recognize multiple ledger creation	CO1	Understand	1
5	Multiple Ledger	Create, view, modify and delete multiple ledgers with the given business transactions.	CO1	Apply	3
Module II					
6	Voucher Entry-I	Study voucher entry	CO2	Understand	1
6	Voucher Entry-I	Record the business transactions by using the vouchers in tally such as contra, payment, receipt, journal, sales, purchase vouchers.	CO2	Apply	3
7	Voucher Entry-II	Study voucher entry for goods returned	CO2	Understand	1
7	Voucher Entry-II	Record the transactions with goods returned to a supplier and goods returned by a customer	CO2	Understand	3
8	Cash book	Understand cash book preparation	CO2	Understand	1
8	Cash book	Record all cash receipts and payments with opening balance and find out closing cash balance by preparing cash book.	CO2	Apply	3
9	Bank book	Know bank book preparation	CO2	Understand	1
9	Bank book	Record all bank transactions (receipts and payments) with opening bank balance and find out closing bank balance by preparing bank book.	CO2	Apply	3
10	Trial balance	Study trial balance preparation	CO2	Understand	1
10	Trial balance	Prepare a trial balance with business transactions and show ledger balances.	CO2	Apply	6
11	Profit & Loss Account	Realize Profit & Loss Account preparation	CO2	Understand	1
11	Profit & Loss Account	Prepare a Profit & Loss Account with closing stock adjustment for a given financial year and show gross profit and net profit using Tally	CO2	Apply	6
12	Balance Sheet	Understand balance sheet preparation	CO2	Understand	1
12	Balance Sheet	Prepare a Balance sheet with the given business transactions including closing stock and depreciation adjustments.	CO2	Apply	6
	Series Exam - I		CO2	Apply	3
Module III					

13	Bank Reconciliation Statements	Create a Bank Reconciliation Statement that matches the bank balance as per company books with the bank statement balance.	CO3	Apply	3
14	Interest Calculations	Calculate interest on bank deposits and interest on loan calculated on outstanding balances.	CO3	Apply	3
15	Setting up of multiple currencies & foreign exchanges.	Create Multiple currencies and foreign exchange in Tally allow a business to record international transactions in foreign currencies.	CO3	Apply	3
16	Stock items, stock groups and Units of measure	Create Stock items, stock groups and Units of measure with relevant details and Prepare Stock Summary.	CO3	Apply	3
17	Cost centres	Create cost centres named different departments and show cost centre breakup.	CO3	Apply	3
18	Creation of godowns	Create godown by activating inventory features and show stock movement analysis.	CO3	Apply	3
Module IV					
19	Purchase order	Record the purchase order of goods from a supplier and track pending orders.	CO4	Apply	3
20	Sales order	Record the sales order to customers and track pending orders.	CO4	Apply	3
21	Understand GST	Write about basic theoretical concepts of GST, its types and current rate applicable to different goods.	CO4	Understand	3
22	Enable GST	Configure GST features and enable GST under statutory and taxation feature.	CO4	Apply	3
23	Inward supply of goods	Pass necessary journal entries and calculate total GST and input tax credit available.	CO4	Apply	3
24	Outward supply of goods	Pass necessary journal entries and calculate total GST payable and net output GST liability.	CO4	Apply	3
	Open Ended Experiments		CO4	Apply	6
	Series Exam - II		CO4	Remember	

Open-ended experiment

Objective:
To encourage creativity, innovation, and application of knowledge by allowing students to design and perform an experiment beyond the prescribed list, using the concepts learned during the course.

Description:
At the end of the laboratory course, each student (or group of students) shall undertake one open-ended experiment. In this activity, students are expected to conceive, design, and implement an experiment of their own choice related to the course outcomes. The aim is to apply theoretical knowledge and laboratory skills to a new or practical problem not explicitly covered in the regular experiments.

Students may choose to:
Modify or extend an existing experiment to explore additional parameters or behaviors.
Integrate multiple concepts from the syllabus into a combined application.
Perform stock item creation, unit of measure and stock group creation.
Record inward and outward supply of goods and generate GST invoice.
Record the financial transactions by including all the vouchers.
Create a new company, ledgers with imaginary transactions.

Student Activities for Self-Learning

Week	Self-Learning description	Hours
Module I		
1	Collect and present basic theoretical concepts related to computerised accounting	2
2	Prepare notes related to basic theoretical concepts in rough record	2
3	Gather details about previous versions of Tally software	2
4	Present a comparison between manual accounting and computerised accounting, Tally ERP 9 and Tally prime.	2
5	Write down the uses of various menus in gateway of tally screen	2
6	Write down the contents in CO1 in rough record and fair record	2
7	Present the steps in creation, alteration and deleting a company	2
8	Present the steps in creation, display and alteration of ledger accounts.	2

Module II		
9	Study different types of vouchers and short cut keys	2
10	Write the examples of transactions which are recorded by using each voucher.	2
11	Write a note on debit note and credit note	2
12	Complete all the experiments up to CO 3 in rough record and fair record.	2
13	Present the purpose of cash book and bank book	2
14	Study the procedure to prepare final accounts in Tally	2
15	Complete all the experiments and output.	2
Module III		
16	Revise the ledger creation, voucher creation studied in Computerised Accounting I	2
17	Collect and present purpose of bank reconciliation statement, problems in preparation of statement.	2
18	Write down the experiments in CO 1 in rough record and fair record	2
19	Note down the need for multi currency setting up in Tally.	2
20	Classify stock items and stock groups with imaginary goods.	2
21	Write the need for cost centre preparation.	2
22	Revise the experiments in CO1 and CO 2	2
23	Write down the experiments in CO 2 in rough record and fair record	2
Module IV		
24	Create purchase order with imaginary items	2
25	Create sales order with imaginary items	2
26	Write and present a note about GST.	2
27	Write down the experiments in CO 3 in rough record and fair record	2
28	Study the procedure of recording inward supply of goods and generating GST invoice	2
29	Study the procedure of recording outward supply of goods and generating GST invoice	2
30	Complete all the experiments and output in CO 4	2
Total Self-Learning hours		60

Learning Resources

TEXT BOOK			
Sl. No.	Title	Author	Publication
1	Official Guide to Financial Accounting Using Tally. ERP9 with GST	Tally Education Pvt. Ltd.	BPB publications
2	Computerised Accounting System and E-Filing of Tax Return	CA Roshan Lodha	Lawpoint Publication
3	Mastering Tally	Dinesh Maidasani	Firewall Media

REFERENCE			
Sl. No.	Title	Author	Publication
1	ComdexTally.ERP9 Course Kit with GST and MS Excel	Vikas Gupta	Dreamtech
2	Official Guide to Financial Accounting Using Tally. ERP9 with GST	Tally Education Pvt. Ltd	BPB publications

WEB RESOURCES		
Sl. No.	URL	Modules Covered
1	https://tallysolutions.com/tally-prime/?srsltid=AfmBOopkGNy15QzXW6g73ijSID1XtbkVoR-Xv6a-ridI23VphVNUzF9z	All
2	https://www.tallytraining.in/Tally-ERP9-Basics.php	All
3	https://www.tallyschool.com/free-tally-course-online/	All

Major Equipment/Instruments/Components required for a batch of 30 students

Sl. No.	Particulars	Specifications	Quantity

1	Desktop/Laptops	Basic	30

Major Software required for a batch of 30 students

Sl. No.	Particulars	Specifications	Quantity
1	Tally Accounting software	Prime	30

Assessment Methodology – Lab

Mode	Attendance	CE	CA1	CA2	OEE	ESE
		Continuous evaluation	Practical test (first half of experiments)	Practical test (second half of experiments)	Open-ended experiment	Practical
Duration			3 hours	3 hours		3 hours
Exam mark		50	40	40	50	40
Converted to		30	15	15	10	
Marks	5	30	15		10	40
Total marks	60					40
Tentative schedule	End of semester	Every lab slot	7th week	14th week	15th week	

Scheme of Evaluation - Practical (Continuous Internal Evaluation)

Sl. No.	Criteria	Description	Marks
1	Preparation & Punctuality	Attendance, timely submission of record, pre-lab preparation, understanding of experiment objectives and theory.	10
2	Experimental Setup & Procedure	Ability to identify components/equipment, correct circuit connections/setup, systematic and safe execution of the procedure.	10
3	Observation & Data Recording	Accuracy and neatness of readings, correct use of units, tabulation, and systematic recording of results.	5
4	Analysis & Result Interpretation	Proper calculations, graphical representation, result verification, discussion, and logical conclusion.	10
5	Viva Voce / Concept Understanding	Clarity of theoretical concepts, explanation of procedure, ability to answer questions related to the experiment.	10
6	Workmanship, Discipline & Teamwork	Laboratory discipline, care of instruments, teamwork, attitude, and safety practices.	5
Total			50

Scheme of Evaluation - Practical Test & End Semester Evaluation

Category	Things to evaluate	Marks
Write-up / Procedure (before experiment)	Aim, circuit diagram/flowchart, stepwise procedure.	10
Experiment Setup & Execution	Correct circuit connections / coding / setup. Handling of instruments/software. Accuracy of execution.	10
Observation & Result / Output	Proper tabulation of readings. Calculations/graphs/program output. Correctness of result / expected outcome.	8
Viva Voce	Conceptual understanding of experiment. Related theoretical knowledge.	8
Record	Completion & neatness of practical record. Proper certification by faculty.	4
Total		40

Scheme of Evaluation - Open-ended experiment

Category	Things to evaluate	Marks
Originality and Relevance of the Idea	Assesses how creative, innovative, and relevant the chosen experiment is to the course objectives.	10
Clarity of Objectives and Experimental Plan	Evaluates how clearly the student defines the aim, scope, and systematic plan of the experiment.	10

Correctness of Execution and Data Recording	Checks the accuracy, safety, and neatness in performing the experiment and recording observations.	10
Analysis, Interpretation, and Presentation of Results	Measures the student's ability to analyze data, interpret outcomes, and present results logically.	10
Teamwork and Innovation Demonstrated	Judges the level of collaboration, initiative, and creativity shown during the experiment.	10
Total		50

Note: Modules I &II should be completed in Semester I