JSS COLLEGE OF ARTS COMMERCE & SCIENCE

(Autonomous)

Ooty Road, Mysuru – 25

DEPARTMENT OF COMMERCE AND MANAGEMENT

ADD-ON-COURSE

COMPUTERISED ACCOUNTING

2022-23

JSS COLLEGE OF ARTS, COMMERCE & SCIENCE (AUTONOMOUS)
Ooty road, mysuru-25
Department of commerce & mangement
ADD-ON-COURSE
COMPUTEISED ACCOUNTING

COURSE STRUCTURE

Semester		Paper	Hours/Week	Maximum Marks
Certificate In Computerised Accounting				
I Semester	1.1	Introduction to Accounting .	04	100
II Semester	1.2	Office Automation - Excel	04	100
Diploma in Tax Management(DTM)				
III Semester	2.1	Advanced Accounting	04	100
IV Semester	2.2	Accounting Package	04	100
Advanced Diploma in Tax Management(ADTM)				
V Semester	3.1	Accounting Packages- Advanced Usage	04	100
V I Semester	3.2	E- Commerce and Information Systems	04	100

i) Composition of Marks:
Theory   60 Marks
Internal Assessment   40 Marks –   C1 -Test - 10marks & Assignment -10Marks
                                                    C2 –Test- 10marks & Assignment -10Marks

 ii) Eligibility:
All the students of our college are eligible to seek admission to certified course
Those who complete certificate course are eligible for Diploma Course

Those who complete diploma course are eligible for Advanced Diploma Course

(iii) Attendance: As per College Regulations
iv) Results: As per College Regulations

Outcomes of ADD-ON-COURSE - COMPUTEISED ACCOUNTING:

1. Understand the application of business Knowledge in both theoretical and practical aspects.
2. Understand the basic concepts and functions of accounting, trade and computer software
3. Develop proficiency in the management of an organisation
4. Attain skills in conducting business transactions online
5. Analyse the scope of the business by adopting modern technology in the business practice

CERTIFICATE COURSE IN COMPUTERISED ACCOUNTING (CCCA)
FIRST SEMESTER
1.1 Computerized Accounting

Course Outcome:

CO1 To equip the students with the skill of preparing accounts.

CO2 To enable students with the skills to prepare financial statements of

various types of business units.

Introduction to Accounting

Unit 1: Accounting-Definition, Need, Objectives, Importance, System of Accounting (Cash and Mercantile). Distinction between book keeping and accounting. Accounting Principles: Concepts and Conventions. A brief reference to accounting Standards- Meaning and objectives (only). Types of accounts - Personal, Real, Nominal (Respective rules)

Unit 2: Journal- Meaning, purpose, Format, Journalising, Narration, Journal Entry(Simple Problems), Bills, Vouchers/Invoices, Ledger- Meaning and Objectives, Format, Posting Balancing (Simple problems)

Unit 3: Subsidiary books- Meaning and Importance Preparation of Purchase book, Sales book. Sales returns book, Cash book, Petty cash book, Bills receivable book, Bills payable book Journal proper-Postings from subsidiary books.

Unit 4: Trial balance- Meaning and purpose, preparation of trial balance. Final Accounts-Meaning and objectives, composition (Trading. P/L A/C, Balance Sheet, simple Problems on final accounts)

Unit 5: Bills Transactions: Meaning. Types of format, Parties, Discounting Endorsements, Problems on bills transactions.

Books for reference:

Accountancy-B.S.Raman

Accountancy-S.N.Dorairaj

Double entry book keeping-T.S.Grewal

Financial Accounting-S.N.Maheshwari (vol-1)

Financial Accounting-R.L.Gupta (vol-1)

CERTIFICATE COURSE IN TAX MANAGEMENT (CCTM)

SECOND SEMESTER

1.2 Office Automation - Excel

Course Outcome:

CO1 To enable the students to master in computerized Accounting

CO2 To enable the students to master in Ms Excel

Unit 1:Fundamentals of Computers: Early days of computer, modern computer, computer hardware, input devices, output devices, system unit, storage devices, types of computer, computer software, communication devices, accessories. Application of computers - Industrial, scient multimedia, e-governance.

Unit 2:Computerised Accounting - meaning, features, Distinction between manual accounting and computerized accounting. Evolution of computerized accounting Advantages & Limitations of computerized Accounting Factors to be considered while introducing computerized accounting in a business concern.

Unit 3: Introduction to Windows: - Requirements, working in windows, components of window - My computer, recycle bin, My documents, Desktop local disks, window views, menu bar, drag and drop, creating a new folder, copying, moving, renaming, deleting a folder, Windows explorer, searching a file, Shortcuts, screen saver, taskbar and settings.

Start button-programs-accessories (Paint, calculator, clock, notepad, calendar, command prompt) (demo)

Unit 4: Getting started with Excel

Introduction to spreadsheets History of spreadsheets, what is excel good for? Understanding workbooks and worksheets, entering and editing worksheet data, working with cells and ranges.

Unit 5: Introducing tables (lists)

Working with tables - adding and deleting rows and columns, navigation, formatting = worksheet-Fonts, number format, different formats of a cell (Date, border, color, shade, alignment), Conditional formatting styles, adding, deleting, renaming, copying a worksheet.

Reference Books:

Introduction to Tally and Accounting - Vikas Gupta

M.S. Excel 2007 Bible

Computer Accounting with M.S. Office - Yacht

CERTIFICATE COURSE IN TAX MANAGEMENT (CCTM)

THIRD SEMESTER
2.1 Advanced Accounting

Course Outcome:
CO1 : To enable the students can become cost accountant, cost consultant
CO2 : To identify the cash flow from investing, operating, financing activities of the organizations.

Unit 1: Cost Accounting- Meaning of Cost Accounting, Need for Cost Accounting. Elements of Cost, preparation of cost sheet. Material cost- meaning, types, importance-Stores Maintenance, preparation of Stock Ledger based on FIFO and LIFO, fixation of Stocks Levels,

Unit 2: Labour Cost- Meaning and Components, Methods of Remuneration - Piece wage and Time Wage System.

Unit 3: Calculation of Machine Hour Rate.

Unit 4: Preparation of Cash Flow Statement (As per AS-3)

Unit 5: Fund Flow Statement

Books for reference:

Accountancy-B.S.Raman Accountancy-S.N.Dorairaj

Cost Accounting - S.P.Jain and K.L.Narang

COMPUTERISED ACCONTING

FOURTH SEMESTER
(Paper-IV)

Accounting Package

Course Outcome:

CO1: Students will learn to create company, enter accounting voucher entries
including advance voucher entries, do reconcile bank statement, do accrual
adjustments, and also print financial statements, etc.

CO2: Preparing budgets and Inventory management.forecasting the results.Managing payrolls.

Asset management.

Unit-1: Different Accounting Packages available in the market, Purpose, Usage & Limitations of
various accounting packages. Introduction To Tally-Evolution of Tally, Tally Fundamentals,
Features of Tally, Tally Screen Components, Walkthrough to Start Tally, Basic Company Details
Including Walkthroughs to create a desired Company Name(xyz)

Unit-2: Tally Accounting- Accounting With Tally, Classification Groups And Ledgers,
Predefined Groups of Accounts, Creation of Company Group Names, Displaying Groups in the
Charts of Accounts, Altering, Adding and Deletion of Groups. Ledgers-Adding Single and
Multiple Ledgers, Altering, Displaying and Deleting Ledgers. Introduction to Fi Features and Fiz
Configuration.

Unit-3 Tally Inventory- Maintaining Stock Details with Tally -Inventory Accounting with Tally,
Inventory Masters, Important Housekeeping. Creating, Displaying and Altering Stock
Categories. Creating, Displaying and Altering Units of Measure.

Unit-4: Tally Vouchers- Accounting Vouchers- Contra, Payment, Receipt, Journal, Sales, Purchase And Postdated Inventory Vouchers -Introduction, Pure Inventory Transactions, Inventory Details in A/C Vouchers, Creating Sales Tax Ledgers.

Unit-5: Displaying And Reporting-Basic Features Of Displaying Reports, Displaying Books of Accounts And Statements of Accounts (Cashflow and Fundflow, Statement Representing Ratio) Inventory Reports - Objectives, Basic Features, Inventory Statutory And MIS Reports.

Books for reference:

Tally-AK. Nadhani

• Tally-Rakesh Sangwan

COMPUTERISED ACCONTING

FIFTH SEMESTER
(Paper-V)

Accounting Packages - Advanced Usage

Course Outcome:
CO1 : To enable the students can become store keeper and prepare store ledgers.
CO2 : Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP

Unit-1: Introduction to Advanced Accounting through Tally, Objectives, Nature and Functions of Advanced Accounting

Unit-2: Advanced Accounting- Bill wise Details, Cost Centers and Cost Categories, Multiple Currencies, Cheque Printing, Bank Reconciliation, Interest Calculations, Cost Centre Classes, Budgets and Controls

Unit-3. Advanced Inventory- Order Processing, Re-Order Analysis, Tracking Number, Batch wise Details, Additional Cost Details, Bill of Material, Price List, Stock Valuation Methods, Inventory Methods, Inventory Ageing Analysis and Reports.

Unit-4. Advanced Invoicing- Actual and Billed Quantities, Excise Invoicing, Account Invoice and Item Invoice, Configuration Relating to Invoice Entries, Consolidation of Accounts, Advanced Reporting, Relevant Tax Concepts- TDS, VAT, Service Tax, PF, ESI (Meaning and computing).

Unit-5: Technology Advantages of Tally- Tally Vault, Security Control, Tally Audit, Backup and Restore, Split Company Data, Export And Import of Data, ODBC Compliance, Web Enabled, Print Preview and Online Help And Printing.

Books for reference:

• Tally 9-Sanjay Satpathy

• Tally 9-Dinesh maidasani

COMPUTERISED ACCOUNTING

SIXTH SEMESTER
Paper VI

E-Commerce and Information Systems

Course Outcome:
CO1:Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.

CO2:Analyze and synthesize business information and systems to facilitate evaluation of strategic alternatives.

Unit 1:Introduction to networks and internet

E-commerce introduction, definition, evolution, comparison between traditional and E-commerce Advantages, Disadvantages, reasons for the E-commerce not being very successful Types of E-commerce, Architectural framework for e-commerce, impact of e-commerce on business. Applications of E-commerce, types of E-commerce sites.

Unit 2: EDI and its Applications

Introduction, EDI trading partners, Uses of EDI problems with traditional Information Interchange, Advantages of EDI over traditional information interchange. How does EDI work. Components of EDI, EDI standards cost of implementing EDI, Benefits of BDI, Applications of EDL

Unit 3:Electronic Payment systems

Overview the payment processing network, how payment processing works, Payment processing settlement, security protocols for web commerce, payments, payment gateway, digital certificates, credit cards, charge cards, credit card-based payment system, debit cards, smart cards, electronic check payment, electronic wallets, digital electronic token-based payment system, electronic payment security.

Unit 4: Encryption systems and certificates

Types of encryption systems, E-commerce site security,, non-repudiation, threats &solutions.E-commerce laws. Need cyber laws, E-commerce Laws in India, legal issues and forms of agreement. Trading partner agreements Introduction to E-governance

Unit 5: Introduction to MIS

Meaning, Definition, a simple model of MIS, Components, characteristics, need of MIS Types of systems, difference between MIS and Data processing MIS versus TPS. Information System-HRM, Accounting Finance engineering, Manufacturing and Inventory control, Marketing and Sales, Enterprise system - ERP

PATTERN OF QUESTION PAPER

TIME: 2.30 HOURS   **MARKS: 60**

PART – A

Answer any Five of the following. Each question carries Two marks

                                                                5X2 =10

1………………………………………………………………………..
2………………………………………………………………………..
3. ………………………………………………………………………..
4. ………………………………………………………………………..
5. ………………………………………………………………………..
6. ………………………………………………………………………..
7. ………………………………………………………………………..

PART – B

Answer any Two of the following. Each question carries Ten marks

                                                                2X10 =20

8……………………………………………………………..

9……………………………………………………………..

10…………………………………………………………….

11…………………………………………………………….

PART – C

Answer any Two of the following. Each question carries Fifteen marks

                                                                2X15 =30

12……………………………………………………………

13…………………………………………………………….

14……………………………………………………………

15……………………………………………………………