B.COM. Semester – 6
(With Effective from Academic Year 2019-20 Revised Syllabus)

DSE - 2  Computerized Accounting System Using Tally - 2
Name of the Course: Computerized Accounting System Using Tally - 1
Course credit: 05
Total marks: 50 Theory + 20 Internal +30 Practical = 100

<table>
<thead>
<tr>
<th>Unit</th>
<th>Content</th>
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</thead>
</table>
| 1    | ADVANCED ACCOUNTING IN TALLY. ERP 9:  
- Bill-Wise details, Cost centers and Cost categories, Voucher Classes, Cost Centre Class  
- Multiple Currency, Interest Calculation, Budgets & Control, Scenario Management, Banking  
- Stock Summary, Trial Balance  
- Practice Exercises |
| 2    | ADVANCED INVENTORY IN TALLY. ERP 9:  
- Order Processing, Reorder Levels, Tracking Numbers, Batch-Wise Details, Additional Cost Details  
- Bills of Material (BOM), Price Levels & Price Lists, Stock Valuation, Zero Value Entries, Inventory Ageing Analysis  
- Practice Exercises |
| 3    | GST  
(A) Getting Started with GST  
- Enabling GST and Defining Tax Details  
- Transferring Input Tax credit to GST  
- Intrastate Supply of Goods  
- Intrastate Inward Supply  
- Intrastate Outward Supply  
- Interstate Supply  
- Interstate Inward Supply  
- Interstate Outward Supply  
- Return of Goods  
- Purchase Returns  
- Sales Returns  
- Supplies Inclusive of Tax |
- Defining Tax Rates at Master and Transaction Levels
- Defining GST Rates at Stock Group Level
- Defining GST Rates at Stock Group Level
- Defining GST Rate at Transaction Level
- Hierarchy of Applying Tax Rate Details
- Reports

(B) Recording Advanced Entries
- Introduction
- Accounting of GST Transactions
- Purchases from Composition Dealer
- Purchases from Unregistered Dealers
- Exports
- Imports
- Exempted Goods
- SEZ Sales
- Advance Receipts and Payments

(C) GST Adjustment and Return Filing
- Mixed Supply and Composite Supply under GST
- Mixed Supply of Goods
- Composite Supply of Goods
- GST Reports
- Generating GSTR- Report in Tally.ERP 9
- Generating GSTR- Report in Tally.ERP 9
- Input Tax Credit Set Off
- GST Tax Payment
- Time line for payment of GST tax
- Modes of Payment
- Challan Reconciliation
- Exporting GSTR- return and uploading in GST portal
Theory Question Paper Style:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Particulars</th>
<th>Marks</th>
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<tbody>
<tr>
<td>1</td>
<td>QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)</td>
<td>13</td>
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<tr>
<td>2</td>
<td>QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)</td>
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<td>QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)</td>
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<td>4</td>
<td>QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)</td>
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<td><strong>Total Marks</strong></td>
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Credit:
- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:
- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks). University Examination: 2 Hours

Passing Standard:
- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 0 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:
TDL Reference Manual of Tally 9
GST (Services)

(A) Getting Started with GST (Services)
- Determination of supply of services
- Determining the Place of Supply of Services
- Enabling GST and Defining Tax Details
- Transferring Input Tax credit to GST
- Intrastate Supply of Goods
- Intrastate Inward Supply
- Intrastate Outward Supply
- Interstate Supply
- Interstate Outward Supply
- Interstate Inward Supply
- Interstate Outward Supply of Services
- Cancellation of Services
- Cancellation of Inward Supplies
- Cancellation of Outward Supply of Services
- Defining Tax Rates at Master and Transaction level

(B) Recording Advanced Entries
- Accounting Multiple Services in a Single Supply
- Recording Partial Payment to Suppliers
- Outward Supplies
- Recording Outward Supply with Additional Returns
- B2C Supply of services (Business to Consumer)
- Time of Supply of Services
- Place of Supply of Services
- Determining place of supply of services
- Exempt Supply of Services under GST
- Export Supply of Services
- Reverse Charge on Services under GST
- Advance Receipts from Customer under GST
- Advance Receipt and issuing Invoice on same month
- Advance Receipt and issuing Invoice on different month
- Reversal of GST on account of cancellation of advance receipt
- Generating GSTR- Report in Tally.ERP9
- Generating GSTR- Report in Tally.ERP9
- Input Tax Credit Set Off

5 PRACTICAL:
Practical Exercise of Unit 1 To 4