

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**

Unit	Content
1	ADVANCED ACCOUNTING IN TALLY. ERP 9: <ul style="list-style-type: none">- Bill-Wise details, Cost centers and Cost categories, Voucher Classes, Cost Centre Class- Multiple Currency, Interest Calculation, Budgets & Control, Scenario Management, Banking- Stock Summary, Trail Balance- Practice Exercises
2	ADVANCED INVENTORY IN TALLY. ERP 9: <ul style="list-style-type: none">- 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- Practical Exercises
3	GST (A) Getting Started with GST <ul style="list-style-type: none">• 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:

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	13
2	QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	13
3	QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	12
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	12
	Total Marks	50

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 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings and Reference Books:

TDL Reference Manual of Tally 9

4	<p>GST (Services)</p> <p>(A) Getting Started with GST (Services)</p> <ul style="list-style-type: none"> • 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 <p>(B) Recording Advanced Entries</p> <ul style="list-style-type: none"> • Accounting Multiple Services in a Single Supply • Recording Partial Payment to Suppliers • Outward Supplies • Recording Outward Supply with Additional Expenses • 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 Customers 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.ERP 9 • Generating GSTR- Report in Tally.ERP 5 • Input Tax Credit Set Off
5	<p>PRACTICAL: Practical Exercise of Unit 1 To 4</p>