UNIVERSITY OF KERALA

Four Year Undergraduate Programme (FYUGP) — B.Com

Stream: Business Information System

COMPUTERISED ACCOUNTING

Discipline	COMMERCE
Course Code	UK5DSECOM306
Course Title	Computerised Accounting
Type of Course	Discipline Specific Elective (DSE)
Semester	V
Academic Level	300 – 399
Course Details	4 Credits | Lecture: 3 hrs/week | Tutorial: – | Practical: 2 hrs/week | Total: 5 hrs/week (75 Hours)
Pre-requisites	Basic knowledge of accounting principles and the preparation of accounts.
Course Summary	This course enables learners to understand computerised accounting and to apply accounting software in practice. It develops the ability to configure masters in TallyPrime, record transactions with data-security controls, analyse financial and inventory reports, construct GST-compliant reporting sets, and evaluate order management in SAP ERP.

Detailed Syllabus

Unit	Content	Hrs
Module I: Introduction to Accounting Software (TallyPrime)		**15**
1	**Company Setup and Navigation** Introduction, features of TallyPrime; company creation; setting company features; navigation; F12 configuration; alteration and shutting of company.	5
2	**Chart of Accounts and Masters** Creation of accounting masters; inventory masters; alteration and deletion of masters; multi-group, multi-ledger and stock-item creation using multi-create options.	4
Practicum • Create and configure a company in Tally Prime; set company features and F12 configuration; create, alter and delete accounting and inventory masters including groups, ledgers, stock groups and stock items using multi-create options; alter and shut the company.		6
Suggested Activities • Prepare a chart comparing manual and computerised accounting workflows, highlighting advantages and limitations of accounting software. • Group discussion: what are the risks of data-entry errors in accounting software and how can they be prevented?		
Module II: Recording Transactions and Data Security		**15**
3	**Accounting Vouchers** Recording accounting vouchers: receipt, contra, payment, purchase, sales, debit note, credit note, journal; bank reconciliation statement.	5

Unit	Content	Hrs
4	**Security Control** Activation of security controls; security levels; user roles; password creation; Tally Vault.	4
Practicum • Record accounting transactions using receipt, payment, contra, purchase, sales, debit note, credit note and journal vouchers; prepare bank reconciliation statement; activate security control; create user roles, passwords and security levels; enable Tally Vault for data security.		6
Suggested Activities • Role-play exercise: assign student roles as accountant and auditor; practice entering and verifying voucher entries. • Case study: analyse a bank reconciliation scenario with outstanding cheques and bank charges.		
Module III: Generating and Printing Reports		**15**
5	**On-the-Fly Reporting and Inventory** On-the-fly reporting, drill-down display, date and period comparison, stock summary, godown-wise stock and movement analysis.	5
6	**Financial Reports and Printing** Balance Sheet, Profit & Loss Account, books and registers, invoice and report printing.	4
Practicum • Generate and analyse on-the-fly reports; drill-down display; date and period comparison; stock summary; godown-wise stock and movement analysis; prepare Balance Sheet, Profit & Loss Account, books and registers; print invoices and reports.		6
Suggested Activities • Compare the ledger reports of a fictional firm before and after a period-end adjustment entry. • Group discussion: the importance of drill-down reporting in auditing and internal control.		
Module IV: Goods and Services Tax		**15**
7	**Introduction to GST** Types of GST; registration; tax invoice; debit note; credit note; hierarchy of calculating GST in transactions.	5
8	**Basic GST in TallyPrime** Enabling GST; simple GST masters; recording basic transactions; preparing GSTR-1 and GSTR-3B; GST Annual Computation.	4
Practicum • Enable GST features in TallyPrime; create GST masters; record GST transactions including tax invoice, debit note and credit note; prepare GSTR-1, GSTR-3B and GST Annual Computation reports.		6
Suggested Activities • Seminar: GST compliance requirements for a small business — filing deadlines, penalties and reconciliation. • Case study: identify GST input tax credit claim errors in a given set of purchase transactions.		
Module V: Purchase and Sales Order Management [CCA Only]		**15**
9	**SAP ERP: Purchase Cycle** Introduction to SAP ERP; overview of modules; purchase cycle: purchase requisition, purchase order, goods receipt, invoice verification.	4
10	**SAP ERP: Sales Cycle** Sales cycle in SAP ERP: sales order, delivery, billing, receipt of payment; business document flow analysis.	5

Unit	Content	Hrs
	Practicum • Prepare a purchase requisition and purchase order in SAP ERP; record goods receipt and invoice verification; create a sales order, delivery, billing document and receipt of payment; analyse the business document flow.	6
	Suggested Activities • Group discussion: how ERP systems like SAP integrate inventory, finance and supply-chain modules. • Compare the SAP ERP purchase cycle with the manual procurement process in terms of efficiency and traceability.	
	Total Instructional Hours	**75**

References

Text Books

- Institute of Computer Accountants – Tally (Vikas Publishing House, New Delhi).
- TALLY Prime – Complete Reference Guide (Computech Publications Ltd., New Delhi).

Standard Reference Books

- Weiss, E. – On Guard Inc.: A Computerized Accounting Information System (Macmillan, New York).
- Dodd, F. J. – Practical Computerised Accounting Systems (NCC Blackwell, Oxford).
- Namrata Agarwal – Financial Accounting on Computers.
- Tally Academy – Tally Manual.

Journals, Reports and Web Resources

- Tally Solutions – TallyPrime official documentation – https://tallysolutions.com/
- GSTN – GST portal resources and compliance guides – https://www.gst.gov.in/
- SAP Learning Hub – SAP ERP learning resources – https://learninghub.sap.com/

Course Outcomes (COs)

No.	Upon completion of the course the graduate will be able to:	Cognitive Level	Module	PSO Addressed	Knowledge
CO1	Explain the features of TallyPrime and the structure of accounting and inventory masters.	U	M I	PSO6	F, C
CO2	Apply TallyPrime to record accounting transactions and implement data-security controls.	Ap	M II	PSO6, PSO11	P
CO3	Analyse TallyPrime's reporting tools to generate and interpret financial and inventory reports.	An	M III	PSO6, PSO11	C, P
CO4	Construct a GST-compliant reporting set in TallyPrime, including GSTR-1, GSTR-3B and financial statements.	C	M IV	PSO4, PSO6, PSO11	P, M
CO5	Evaluate purchase and sales-order management in SAP ERP, including document-flow analysis.	E	M V	PSO6, PSO7	C, P

Cognitive Levels: R – Remember U – Understand Ap – Apply An – Analyse E – Evaluate C – Create | **Knowledge:** F – Factual C – Conceptual P – Procedural M – Metacognitive

CO – PO/PSO, Cognitive Level and Knowledge Category

Credits: 3 : 0 : 1 (Lecture : Tutorial : Practical)

CO No.	CO	PO	PSO	Cognitive Level	Knowledge	Module	L / T	P
CO1	Explain the features of TallyPrime and the structure of accounting and inventory masters.	1,7	6	U	F, C	M I	L	P
CO2	Apply TallyPrime to record accounting transactions and implement data-security controls.	1,7	6,11	Ap	P	M II	L	P
CO3	Analyse TallyPrime's reporting tools to generate and interpret financial and inventory reports.	1,2,7	6,11	An	C, P	M III	L	P
CO4	Construct a GST-compliant reporting set in TallyPrime, including GSTR-1, GSTR-3B and financial statements.	1,2,7	4,6,11	C	P, M	M IV	L	P
CO5	Evaluate purchase and sales-order management in SAP ERP, including document-flow analysis.	2,5,7	6,7	E	C, P	M V	L	P
Cognitive Levels: R – Remember U – Understand Ap – Apply An – Analyse E – Evaluate C – Create **|** **Knowledge:** F – Factual C – Conceptual P – Procedural M – Metacognitive								

Mapping of COs with PSOs

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10	PSO11	PSO12	PSO13	PSO14
CO1	-	-	-	-	-	3	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	2	-	-	-	-	2	-	-	-
CO3	-	-	-	-	-	2	-	-	-	-	3	-	-	-
CO4	-	-	-	2	-	2	-	-	-	-	3	-	-	-
CO5	-	-	-	-	-	2	2	-	-	-	-	-	-	-
Correlation: (Nil) – No correlation 1 – Mild 2 – Moderate 3 – Strong														

Mapping of COs with POs

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	1	-	-	-	-	-	3	-
CO2	2	-	-	-	-	-	3	-
CO3	2	2	-	-	-	-	3	-
CO4	2	2	-	-	-	-	3	-
CO5	-	2	-	-	1	-	3	-
Correlation: (Nil) – No correlation 1 – Mild 2 – Moderate 3 – Strong								

Assessment Rubrics

Assessment tools: Quiz / Assignment / Discussion / Seminar / Case Study / Activity / Internal Examination / Project / End Semester Examination

	Internal Exam	Assignment	Project / Case Study	End Semester Exam
CO1	✓			✓
CO2	✓			✓
CO3	✓	✓		✓
CO4	✓		✓	✓
CO5	✓		✓	

Assessment Pattern

Total marks: 80 (4-credit course: 3 theory credits + 1 practical credit). Theory – 60 marks (CCA : ESE = 30 : 70); Practical – 20 marks (CCA : ESE = 40 : 60).

Component	Basis / Assessment Tools	Marks
THEORY COMPONENT — 3 Credits (Total: 60 Marks) | CCA : ESE = 30 : 70		
CCA – Theory – All Modules (I–V)		**18**
Formative Assessment – Theory (FA)	**Three components of 3 marks each (3 + 3 + 3 = 9 marks):** • Practical assignment on voucher entry and bank reconciliation (3 marks) • Case-study analysis on GST filing and financial reporting (3 marks) • Quiz on TallyPrime features, voucher types and GST concepts (3 marks)	9
Summative Assessment – Theory (SA)	Internal examination conducted after a defined instructional period; the score is converted to 9 marks	9
ESE – Theory (Modules I–IV only)		**42**

Component	Basis / Assessment Tools	Marks
Written Examination	90 minutes – covering Modules I, II, III and IV only	42
Sub-total – Theory		**60**
PRACTICAL COMPONENT — 1 Credit (Total: 20 Marks) | CCA : ESE = 40 : 60		
CCA – Practical – All Modules (I–V)		**8**
Formative Assessment – Practical (FA)	Continuous assessment of practicum exercises across all modules; recorded in the practicum portfolio.	4
Summative Assessment – Practical (SA)	Practical viva or structured demonstration conducted after a defined practicum period.	4
ESE – Practical		**12**
Practical Examination	Practical examination / project presentation – 30 minutes.	12
Sub-total – Practical		**20**
Grand Total		**80**

Notes:

Total marks: 80 (4-credit course: 3 theory credits + 1 practical credit). Theory – 60 marks (CCA : ESE = 30 : 70); Practical – 20 marks (CCA : ESE = 40 : 60).

Theory Formative Assessment (FA): continuous, in-process evaluation across all modules (I–V). The three suggested tools (3 + 3 + 3 = 9 marks) are indicated above.

Theory Summative Assessment (SA): internal examination conducted after a defined instructional period; the score is converted to 9 marks. Covers all modules (I–V).

Theory ESE: 90-minute written examination covering Modules I–IV only (42 marks). Module V assessed through Theory CCA only. Theory ESE covers Modules I–IV only.

Practical Formative Assessment (FA): continuous evaluation of practicum exercises recorded in the practicum portfolio across all modules (4 marks).

Practical Summative Assessment (SA): practical viva or structured demonstration conducted after a defined practicum period (4 marks).

Practical ESE (12 marks): a 30-minute practical examination / project presentation.