



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE

An Autonomous College (2025-26 to 2034-35)
(Affiliated to Sardar Patel University)
NAAC ACCREDITED 'A' GRADE (3.04 CGPA)
ISO 9001:2015



Syllabus with effect from the Academic Year 2025-26

Master of Commerce
M.Com Semester – II

Course Code	PC02ACOM01	Title of the Course	COMPUTER APPLICATION IN BUSINESS-II
Total Credits of the Course	4	Hours per Week	4

Course Objectives:	<ul style="list-style-type: none">• To identify and describe the key features of Tally Prime, including the basics of GST and inventory management.• To explain the requirements of a computerized accounting system and demonstrate the use of Tally as a popular accounting software.• To apply knowledge to create and manage a company, set up accounting groups and ledgers, and record transactions using vouchers.• To analyze financial data and evaluate reports generated in Tally Prime to support business decision-making.• To design and customize accounting and inventory structures within Tally, integrating GST features to meet specific organizational needs.
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Course Content		
Unit	Description	Weightage* (%)
1.	Computerized Accounting System: <ul style="list-style-type: none">• A short history of accounting.• Early technology- Use of computers in accounting.• Role of computers in accounting.• Need and requirements of computerized accounting.• Basic Requirements of the Computerized Accounting System.• Limitations of a Computer and Computerized Accounting.• Popular Accounting Software around the world.	20%
2.	Steps for working in the Tally: <ul style="list-style-type: none">• Create Company.• Creates Groups ,Create Ledgers.• Voucher Entries for all kinds of Transaction.• Display Reports and all features of software.• (Practical training in detail for all features)	20%
3.	Basic of Accounting: <ul style="list-style-type: none">• What is accounting.	20%

	<ul style="list-style-type: none"> Type of accounting Classification of Income & Expenditures (Rules for Debit and Credit). Type of vouchers. Transaction of Business (Journal Entry). Adjustments. Final Accounts. Accounting terminology. 	
4.	Inventory Management: <ul style="list-style-type: none"> Need and Importance of Inventory Management Vouchers for Inventory transactions. Creating Groups, Categories, Unit of Measures, Stock Items. Display and reporting of Inventory statements in Tally. (Practical training in detail for all features) 	20%
5.	GST & Inventory Management: <ul style="list-style-type: none"> Introduction of GST. Meanings GST. Benefits of GST. GST Tax Structure. GST Registration. Registration–Threshold Limits. Registration Conditions ,Composition Scheme. Difference between Regular dealer and Composition Dealer. 	20%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

*Practical's to be performed on Tally Prime with GST and upgraded version.

Teaching-Learning Methodology	Computer practical based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination.	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance.	10%
3.	End Semester Examination (Written-35% + Practical-35%)	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Explain the concept and components of a computerized accounting system and its advantages over manual accounting.
2.	Demonstrate the step-by-step process of working in Tally, including company creation, ledger setup, and voucher entry.
3.	Apply basic accounting principles within Tally software to manage financial transactions effectively.
4.	Analyze and manage inventory using Tally's inventory features, including stock groups, categories, and item tracking.
5.	Evaluate and implement GST features in Tally for recording transactions and generating tax-compliant reports.

Suggested References:	
Sr.No.	References
1.	Nadhani, A. K. (2018). GST accounting with Tally ERP 9. BPB Publications.
2.	Rajgaria, A. (2022). Tally ERP 9 + GST implementation: Voucher entries, inventory management, order processing, taxation, and GST accounting (English ed.). BPB Publications.
3.	Sangwan, R. (2021). Tally workbook (Tally Prime): A real practical accounting/GST/inventory/manufacturing/taxation/payroll etc. concept included with images. Ascent Publication.
4.	Singh, S., & Mehra, N. (2015). Tally ERP 9: Power of simplicity (ISBN 9789350571316). V & S Publishers.
5.	Tally Education Pvt. Ltd. (2021). Tally Prime with GST (Tally Essential Level 1). Sahaj Enterprises Publication.
Digital resources to be used if available as reference material	
Digital Resources	
➤ https://tallysolutions.com/learning-hub/	
➤ https://www.scribd.com/doc/213881167/Tally-Financial-Accounting-Program-Volume-1	



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