

BU-COMMUNITY COLLEGE CONSULTANCY CENTRE

REVISED SYLLABUS – 2021-22
FOR
DIPLOMA IN ACCOUNTANCY & TALLY



BHARATHIAR UNIVERSITY
COIMBATORE-641046

BHARATHIAR UNIVERSITY: COIMBATORE

**DIPLOMA IN ACCOUNTANCY & TALLY
(Community College)**

(for the candidates admitted from the Academic year 2021-22 onwards)

Minimum qualification for admission to Diploma Course in Accountancy & Tally is a pass in Standard X

SCHEME OF EXAMINATIONS

S.No.	Title of the Course	Credits	Maximum Marks
1	Principle of Accountancy	4	100
2	Advanced Accountancy	4	100
3	Communicative Skill	4	100
4	Office Management	4	100
5	Computer Application in Tally: Practical I	4	100
6	Computer Application in Tally: Practical II	4	100
7	Computer Application in Tally: Practical III	4	100
8	Internship / Apprentice / Teaching Practice / Project	4	100
	Total	40	800

Question paper Pattern: Theory

Section A: (10 x 2=20 Marks)

Answer ALL the questions

Section B: (5 x 6 = 30 Marks)

Answer ALL the questions either (a) or (b)

Section C: (5 x 10 = 50)

Answer ALL the questions either (a) or (b)

Duration of examinations for all papers is three hours.

*Minimum Pass Mark: 40 Marks

PAPER I
PRINCIPLES OF ACCOUNTANCY

Unit:1	Introduction to Accounting	
<p>Introduction to Accounting: Need and Importance – Book keeping – Accounting – Accountancy, Accounting and Book – keeping – Users of accounting information-Branches of accounting - Basic accounting terms. Conceptual Frame work of Accounting: assumptions–concepts– Modifying principles –Accounting Standards. Basic Accounting Procedures: Double Entry System of Book – Keeping Double entry system – Account – Golden rules of accounting.</p>		
Unit:2	Journal and Ledger	
<p>Journal - Source documents – Accounting equation – Rules for debiting and crediting – Books of Original entry – Journal – Illustrations. Ledger- Meaning – Utility – Format – Posting – Balancing an account – Distinction between journal and ledger.</p>		
Unit:3	Subsidiary Books	
<p>Subsidiary Books I Special Purpose Books Need – Purchase book – Sales book – Returns books Subsidiary Books II Cash Book Features – Advantages – Kinds of cash books. Subsidiary Books III Petty Cash Book Meaning – Imprest system – Analytical Petty cash book – Format Balancing pf petty cash book – Posting of petty cash book Entries – Advantages.</p>		
Unit:4	Bank Reconciliation Statement and Trial Balance	
<p>Bank Reconciliation Statement Pass book – Difference between cash book and pass book – Bank reconciliation statement – Causes of disagreement between Balance shown by cash book and balance shown by pass Book – Procedure for preparing bank reconciliation statement – Format. Trial Balance and Rectification of Errors Definition – Objectives – Advantage – Methods – Format – Sundry debtors and creditors – Limitations – Errors in accounting - Steps to locate the errors – Suspense account – Rectification of Errors.</p>		
Unit:5	Preparation of Final Account	
<p>Final Accounts Parts of Final Accounts – Trading account – Profit and loss account - Balance sheet – Preparation of Final Accounts. Final Accounts – Adjustments – Closing Stock – Outstanding Expenses – Prepaid Expenses – Accrued Incomes – Incomes received in Advance – Interest on Capital – Interest on Drawings – Interest on Loan – Interest on Investments – Depreciation – Bad Debts – Provision For Bad & Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors – Preparation of Final Accounts</p>		
Text Book(s)		
1	Mani P.L., Nagarajan K.L., Vinayagam M. (2011)-Principles of Accountancy- S. Chand Publishers.	
2	Gupta R.L., Gupta V.K. (2015)-Principles and Practice of Accountancy —New Delhi-sultan	

	Chand & Sons.
3	Reddy T.S. & Murthy A. (2016) –Financial Accounting -New Delhi–Margham Publications
Reference Books	
1	Dr Goyal V.K., Ruchi Goyal(2012)- Financial Accounting-Edition 4- PHI Learning Pvt. Ltd.
2	Dr.S.N. Maheshwari, Dr Suneel K Maheshwari, CA Sharad K Maheshwari Financial Accounting- Sixth Edition- S. Chand Publishers (2018).

PAPER-II
ADVANCED ACCOUNTANCY

Unit:1	Average due date Account	
Average Due Date How to ascertaining the average due date of several transaction-calculation of Interest by average due date method – discharged of loan in equal installments		
Unit:2	Account Current	
Account Current: Heading of the Account - calculation of interest - ways of Reckoning Interest Backward or Époque method – by steps or periodic balance method – Methods of calculation of interest - by tables – by product - by interest numbers - Red ink interest method		
Unit:3	Depreciation Accounting	
Depreciation Accounting Definition – Need for Providing Depreciation – Causes of Depreciation – Terms used for Depreciation – Methods of Calculating Depreciation – Straight Line Method – Written Down Insurance Policy Method – Revaluation Method – Recording Depreciation – Calculation of Profit or Loss on Sale of Asset.		
Unit:4	Self-balancing accounting	
Self-balancing and sectional balancing Debtors Ledger or Sales Ledger - Creditors Ledger or Purchases Ledger - General Ledger or Nominal Ledger Debtors Ledger Adjustment Account or Sales Ledger Adjustment Account or Sold Ledger Adjustment Account and Creditors Ledger Adjustment Account or Purchase Ledger Adjustment Account Or Bought Ledger Adjustment Account		
Unit:5	Accounting for Non-trading	
Accounts of Non – Trading Concerns Capital transactions – Revenue transactions – Deferred revenue Transactions – Revenue expenditure, Capital expenditure and Deferred revenue expenditure – Distinction – Capital profit and Revenue profit – Capital loss and revenue loss. Receipt and Payment account - Income and Expenditure account – Balance Sheet		
Text Book(s)		
1	Mani P.L., Nagarajan K.L., Vinayagam M. (2008)-Principles of Accountancy- S. Chand Publishers.	
2	Gupta R.L., Gupta V.K. (2015)-Principles and Practice of Accountancy —New Delhi-sultan Chand & Sons.	
3	Reddy T.S. & Murthy A. (2016) –Financial Accounting -New Delhi–Margham Publications	
Reference Books		
1	Dr Goyal V.K., Ruchi Goyal(2012)- Financial Accounting-Edition 4- PHI Learning Pvt. Ltd.	
2	Dr.S.N. Maheshwari, Dr Suneel K Maheshwari, CA Sharad K Maheshwari Financial Accounting- Sixth Edition- S. Chand Publishers (2018).	

PAPER III
COMMUNICATIVE SKILLS

Unit:1	Kinds of Sentences and Nouns	
The Sentence - Different kinds of sentence - Assertive Sentence, Imperative Sentence, Exclamatory Sentence and Interrogative Sentence, Subject and Predicate, Nouns-- Kinds of Nouns, - Proper Nouns, Common Nouns, Collective Nouns and Abstract Nouns, Nouns - ,Gender, Nouns - Number, Pronouns, Conversation Practice		
Unit:2	Adjectives and Adverb	
The Adjective -Comparison of Adjectives, Kinds of Adjectives - Adjectives of Quality, Adjective Of Quantity, Adjective of Number, Demonstrative Adjective, Distributive adjective, Interrogative Adjective, Adverb, Different kinds of Adverbs - Adverb of time, Adverb of place, Adverb of manner, Adverb of degree, Adverb of reason, Interrogative Adverb, Conjunction, Preposition, Interjection, Conversation Practice.		
Unit:3	Active and Passive Voice	
Active & passive voice, Articles - The definite and Indefinite Articles, Reading Practice, The use of the Present and Past tense, The Future Tense, Direct and Indirect Speech, Punctuation, Transformation of Sentences - Conversion of Simple Sentence to Compound Sentence, Conversation Practice.		
Unit:4	Comprehension	
Comprehension, Paragraph Writing- Principles - Writing of Single Paragraphs, Précis Writing, Story Writing Conversation Practice, Reading Practice, Spelling Practice, Idioms, Essay Writing- Some Characteristics of the essay - Hints on Writing an Essay.		
Unit:5	Letter Writing	
Letter Writing - The Form of Letters - Classification of Letters - Social Letters, Friendly Letters, Business Letters, Letters of Application, Official Letters, Letters to News papers, Conversation Practice, Telephone Conversation, Making Calls--- Answering the Call.		
Text Book(s)		
1	Krishna Murthy .E and Nagasubramanian. M.,(1999)	
2	Improve Your Secretarial Skills. New Delhi, S. Chand & Company Ltd.,	
Reference Books		
1	Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi	
2	Monippally, Matthukutty M. Business Communication Strategies. Tata McGrawHill Publishing Company Ltd., New Delhi	

PAPER - IV
OFFICE MANAGEMENT

Unit:1	Introduction	
Meaning and importance of office management – functions of a modern office – office organization – meaning and principles – relationship of office with other departments.		
Unit:2	Location and Environment	
Office accommodation – lay out – location and environment – office systems, procedures, routines and methods – physical work environment – office furniture – type of furniture		
Unit:3	Work study	
Work study and work measurement – work simplification – records management – filing and indexing – filing systems and methods – filing equipment – job definition and description - job evaluation and merit rating.		
Unit:4	Communication System	
Communication system in an office – handling inward and outward mails – Communicating media – office machines – selection and usage – cyclo- styling machine, duplicating machines, franking machines – Photostat machine		
Unit:5	Office Forms	
Office forms – design and control – continuous stationary office cost control – office supervision – principles of supervision – role of supervision – methods of obtaining data and recording procedures.		
Text Book(s)		
1	Ghosh P.K. (1992) -Business Correspondence Office Management – New Delhi -Sultan Chand & Sons.	
2	Chopra R.K.(1990) - Office Management–New Delhi-Himalaya publishing House Jain.J.N (2007) Modern Office Management -New Delhi-Regal publishing.	
3	Bhatia R.C.(2005) -Principles of Office Management- Lotus Press-New Delhi	
Reference Books		
1	Leffingwell and Robbinson(1975)- Text book of Office Management -Tata McGraw-Hill.	
2	George R Terry(1949)- Office Management and Control- Chicago Richard D. Irwin publisher	

PAPER V**COMPUTER APPLICATION IN TALLY: PRACTICAL I**

Ex.No.	Exercise
1.	Introduction to accounts Debit/Credit
2.	Company Creation and groups
3.	Complete Booking-Ledgers; credit control
4.	Accounts receivable & payable
5.	Voucher numbering
6.	Classification of Accounting heads/charts of Accounts
7.	Voucher/cheque printing
8.	Bank Reconciliation
9.	Profit and loss account and balance sheet
10.	Memo vouchers/post dated vouchers/user defined Vouchers/sales/purchase extracts

PAPER VI**COMPUTER APPLICATION IN TALLY: PRACTICAL II**

Ex.No.	Exercise
1.	Stock Category /query /multiple
2.	Creation of new voucher type
3.	Non-profit organization
4.	Creation of stock category and viewing of Stock
5.	Query Report
6.	Stock item; classification of raw material; work in Progress
7.	Job working concepts; Addition cost of Manufacturing
8.	Re-order levels; stock aging analysis; Tally, Technology advantages Tally audit
9.	Multi lingual
10.	Online Taxation Returns

PAPER VII

COMPUTER APPLICATION IN TALLY: PRACTICAL III

Ex.No.	Exercise
1.	Creating GST Ledgers
2.	Setting Up GST Rates
3.	Updating a Service Ledger for GST Compliance
4.	Recording Sales and Printing Invoices
5.	Recording Purchases and Tax Payment
6.	Transferring Tax Credits of VAT, excise and service tax to GST
7.	Recording Sales Returns
8.	Recording Purchase Returns
9.	Recording Export Sales
10.	Reverse Charge under GST

PAPER VIII

INTERNSHIP / APPRENTICE / TEACHING PRACTICE / PROJECT