



மனோன்மணியம் சுந்தரனார் பல்கலைக்கழகம்
MANONMANIAM SUNDARANAR UNIVERSITY

**SYLLABUS FOR CERTIFICATE IN COMPUTERIZED ACCOUNTING MANAGEMENT
PROGRAM OFFERED THROUGH DIRECTORATE OF VOCATIONAL EDUCATION
(COMMUNITY COLLEGES AND VOCATIONAL SKILL DEVELOPMENT CENTRES)
FROM 2019 - 2020**



கல்விசார் நிலைக்குழுக் கூட்டம்

**MEETING OF THE STANDING COMMITTEE ON
ACADEMIC AFFAIRS HELD ON WEDNESDAY
THE 22nd JANUARY 2020.**

CERTIFICATE IN COMPUTERIZED ACCOUNTING MANAGEMENT

கணினிய கணக்குப்பதிவு மேலாண்மை சான்றிதழ் படிப்பு

SCHEME OF EXAMINATION

Subject Code	Title of the Course	Credit	Hours	Passing Minimum
C19ZM11/E19ZM01	Principles of Accounting	6	90	40/100
C19ZM12/E19ZM02	Business Organization	6	90	40/100
C19ZMP1/E19ZMP1	Practical I-Computer Lab – MS Office 2007	4	120	40/100
C19ZMP2/E19ZMP2	Practical II-Computerized Accounting Tally.ERP9	4	120	40/100
C19ZMPW/E19ZMPW	Internship and Project	10	150	40/100

Eligibility for admission: Pass in 10thstd examination conducted by the Govt. of Tamil Nadu Board of Secondary Education, Government of Tamil Nadu or any other equivalent examination.

Examination: Passing Minimum for each Course is 40%. Classification will be done on the basis percentage marks of the total marks obtained in all the Courses and as given below:

40 % but less than 50 %	- Third class
50 % but less than 60 %	- Second class
60 % and above	- First class

SYLLABUS

Course I	:	Principles of Accounting
Course II	:	Business Organization
Course III	:	Practical I- Computer Lab – MS Office 2007
Course IV	:	Practical II-Computerized Accounting Tally.ERP9
Course V	:	Internship and Project

Program Objectives

- After completion of the Six months Certificate in Computerized Accounting Management course, the outgoing students gets considerable practical knowledge in Accounting, Commerce, computer and communication.
- The out comers can get job opportunities like an Accountants assistants, Store keeper, Data entry operator and etc. in business organizations and Non business organization easily because of the subject wise practical oriented knowledge.

Course I
(C19ZM11/E19ZM01)**Principles of Accounting**

Objectives

- Introduces students to the world of accounting and assumes no prior knowledge of the subject area.
- It will be demonstrated how a practical understanding and interpretation of accounting reports and other accounting tools can improve decision-making and value for company stakeholders.

Unit I

18 Hrs

Personal Finance Management : Consumers – Consumer Protection -Choosing a Career - Tax planning-Budgeting - Banking Services - Plan for Investment - Budget for Essentials – Transportation – House Accommodation – Insurance – Retirement planning

Financial Accounting for family: Financial Position Statement – Revenue Budgeting - Capital budgeting - Cash book – Analysis Ledger – Family Financial Reports.

Unit II

18 Hrs

Theoretical Framework : Meaning and Scope of Accounting - Accounting concepts, Principles and Conventions – Accounting terminology – Glossary – Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities – Accounting Policies – Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates – Accounting Standards – Concepts and Objectives – Indian Accounting Standards.

Unit III

18 Hrs

Accounting Process : Books of Accounts –Trial Balance – Rectification of Errors. –**Bank**

Reconciliation Statement – Inventories: Valuation and keeping.-**Accounting of Depreciation:** Concepts, Methods of computation - method of accounting - treatment for Change in depreciation methods

Unit IV

18 Hrs

Accounting for Special Transaction: Bills of exchange and promissory notes: Meaning – Accounting treatments – Accommodation of bills - **Sale of goods on approval or return basis :** Meaning - accounting treatment. **Consignments** – Meaning and Accounting treatments .**Joint Venture :** Meaning – Methods and Accounting treatment. **Royalty Accounts** – Meaning and Accounting treatments. - **Average Due date and Account Current.**-Meaning & Methods.

Unit V

18 Hrs

Final Accounts of Sole Proprietors :Elements of financial statements – Closing Adjustment Entries – Trading Account – Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.

Reference Books:

- M C S Shukla and R S Grawal, Advanced Accountancy,
- R L Gupta and M Radhaswamy, Advanced Accountancy,
- Arulanantham and Raman, Advanced Accountancy
- S N Maheswari, Advanced Accountancy

Course II
(C19ZM12/E19ZM02)**Business Organization**

Objectives

- To inculcate business attitude and develop skills among students to pursue world of work including self employment.
- To develop students with an understanding of the processes of business and its environment.
- To Acquaint students with the dynamic nature and inter-dependent aspects of business.
- To develop and interest in the theory and practice of business, trade and industry,
- To acquaint students with the practice of managing the operations and recourse of business

Unit I

18 Hrs

Nature and scope of business : Concept of Business – human occupations – Profession, Employment and business – Divisions of business – Industry and Commerce – Business system Objectives of business - Essentials of a successful business

Unit II

18 Hrs

Types of Business organization : sole proprietorship – partnership – joint stock company co-operatives – Nonprofit business organizations under the societies Act and Trusts – public sector business unit – public utilities – unique features of each one and their merits and demerits.

Unit III

18 Hrs

Partnership : Kinds of firms – kinds of partners – basic legal requirement in registration of partnership firm – comparison with sole proprietorship – partnership deed and its contents, Rights and duties of partners – Dissolution – Suitability of partnership.

Unit IV

18 Hrs

Company: Kinds of companies – private company – public company – comparison with partnership firm – Multinational Companies – Meaning – Definition – Advantages – Disadvantages Features – Impact of Multinational Companies in India.

Unit V

18 Hrs

Co-Operative Organization : Formation of Co-Operative organization under the Societies Registration Act- Management of cooperative organization – co-operatives versus companies – Co-operatives versus partnership – Types of Co-operatives – Co-operative Movement in India.

Reference Books:

- Y K Bhushan, Business Organization and Management
- C B Gupta, Business Organization and Management
- S A Sherlekar, Modern Business Organization and Management

Course III
(C19ZMP1/E19ZMP1)**Practical I**
Computer Lab – MS Office 2007

Objectives

- The basic features of Microsoft Office, Windows basics, and file management. Develops familiarity with Word, Excel, Access, Email and Internet basics.

List of Exercises

MS Word

- Circular Notice to Customers for offering price reduction
- Draft an Advertisement in Newspaper
- Designing Letter head by the use of Word Art with content in Header & footer
- Designing Business document like, Receipt, Vouchers and invoice
- Resume Writing by the use of word format
- Sent a circular letter about bonus to the employees through Mail Merge using MS – Word

MS Excel Record

- Preparation of Financial Statements of a Business from the given trail balance
- Draft a format for Stock Register and Stock Ledger
- Preparation of Depreciation schedule of a company with available data
- Preparing Monthly Salary Statement of an organization employing 15 Staff and workers with available information.
- Calculate the simple Interest by using formula of MS Excel
- Calculate the compound Interest by using formula of MS Excel
- Prepare Pie chart and Bar Chart of Different Expenses of a family for a given period

Power point for Record:

- To prepare a simple presentation using MS Power point
- To prepare a presentation with Layouts and Themes using MS Power point
- To prepare a presentation using Smart Art Diagrams, Clip Art and Pictures using MS Power point
- To prepare a presentation with Animation Effects and Transitions

1) Introduction To Computer Definition – Generation – Classification application – characteristics of computer – number system – data representation – hardware architecture – memory types – Basis functions of a computer – Various operator – Software – System and application software – languages, packages – compiler & interpreters – Microprocessor – Pentium series – operating system fundamentals – Windows 2007

2) MS Word : Creating a New Document: New Blank Document - Document from a Template.-**Writing and Formatting:** Formatting with Styles – Customizing Styles –Table Contents –Page Breaks and some Revision. - **Page Layout:** Adjusting the Margins – Page setup–Page Headers and Footer -**Pictures and Graphics-** Insert a Chart from and Excel Project file.- **Tables -Mail Merge:** - **Envelopes and Labels** - Envelopes – Labels.- **Proofing:** Spelling and Grammar Check – Thesaurus – Track Changes

3) Getting Acquainted with Excel: About excel – The excel environment- toolbars - **Creating Basic Work books:** Creating New workbooks - **Using Ranges:** Selecting Ranges – Ranged data entry – using Auto fill. - **Creating Formulas:** Raged formula - Auto correct –Auto calculate. - **Copying & Pasting formulas-- Columns & Rows - Formatting Work Sheets:** Formatting Cells – The format cells dialog Box –Clearing all Formatting from cells –Copying all formatting.

4) Worksheet Tools - Setting Worksheet layout. - Printing Worksheets Formulas-.Named Ranges - Formatting and Cell Styles-Past Special-Sharing Workbooks: -Auditing Worksheets--Outlining Worksheets-Creating Worksheet charts-Editing and formatting charts - Pivot Tables-Tables-Sorting data-Filtering data -.Using What-if analysis-Table related Functions- IF, AND and OR Functions.-Security Features-Making Macros

5) Introduction to Power Point: Interface components - **Basic Power Point Operations:** To create a new, Blank Presentation – to open an existing Presentation About Slides – About Slide Layouts – Working with Slides. - **Working with different views - Working with Slide Effects:** Apply a design Theme – Change the Background style or format your Background – adding Animations – applying Slide Transitions – Hiding a Slide – Using an Action Button Keyboard Shortcuts.

Reference Books

1. Microsoft Office Access 2007: The Complete Reference (Complete Reference Series) by Virginia Andersen
2. Mastering MS Office: Computer Skill Development - Be Future Ready by Bittu Kumar (Author)
3. Microsoft Office 2007 Hand Book (Gujarati, Courseback, Kalpesh Patel)

Course IV

Practical II

(C19ZMP2/E19ZMP2)Computerized Accounting TALLY. ERP 9

Objectives

- To get employment in various business organizations
- Describe the basic concepts of accounting about revenue, expense, assets, Liability and equity.
- Acquire Competency to enter accounting transactions in the accounting software and have the capability of generating different accounting reports/Documents/records.
- Make cost analysis report, Profit & Loss accounts, Balance sheet and cash flow statements etc.
- Enter all the business transactions in computerized accounting system efficiently.

List of Exercises

1. Setting Opening balance sheet of a Social Organization in Tally Software and entering one Month transaction and generating the following Reports:
 - a) Receipts and Payments Account for one month ended 30th April 2019
 - b) Income and expenditure Accounts for one month ended 30th April 2019
 - c) Balance Sheet as on 30th April 2019
2. Setting Opening balance sheet and opening stock of a Trading Company in the tally software and entering one month data of the company and generate the following one month report:
 - a) Trial Balance for the month ended 30th April 2019
 - b) Trading and Profit & Loss Account for the month ended 30th April 2019
 - c) Balance Sheet as on 30th April 2
 - d) Cash Flow statement for the month April 2019
 - e) Stock report as on 30th April 2019
3. Setting a Manufacturing Company and entering one month transaction for getting the following reports:
 - a) Trial Balance for the month ended 30th April 2019
 - b) Manufacturing, Trading and Profit & Loss Account for the month ended 30th April 2019
 - c) Balance Sheet as on 30th April 2019
 - d) Stock of inventory as n 30th April 2019
 - e) Cash Flow statement for the month April 2019
 - f) Generating Stock Ledger for one month

1) Fundamental of Tally ERP 9 : Functional with Tally –Setting up a company in Tally. ERP 9.

Account Masters in Tally. ERP 9 :F11: Features, F 12 Configurations – setting up account

heads.- **Inventory :**Stock groups – stock categories – Godowns/ Locations – Units of Measure – Stock items – Creating inventory masers for National Traders.

2) Voucher Entry: Accounting Vouchers – Inventory Vouchers – Invoicing. - **Advanced Accounting :** Bill-wise details – cost centers and cost categories – voucher class and cost centre class – Multiple currencies – Bank Reconciliation – Interest Calculations – Budgets and Controls – Scenario Management.

3) Multilingual Capabilities: Configuring – creating master – entering transactions in multiple languages – Transliteration – Generating reports.

Technological Advantages: Tally Vault – Security Control – Tally Audit – Back up and restore – Split company data – Export and Import of Data – ODBC Connectivity – Web enabled, print preview and online help – printing of reports and cheques.

4) Tally. NET and Remote Capabilities: Overview of tally NET – configure tally. NET features – connect company on tally. NET – create remote users – Authorize remote users – remote access.

Application Management and Controls : Concept of control centre – Installing and activating tally. ERP 9 – Logging to control centre – managing accounts using control centre.

5) Tax deducted at source: Basic concepts of TDS – Configuring TDS – Creation of masters – Processing transactions – TDS Reports.- Basic concept of TCS – configuring – Creating Masters – Entering transactions – TCS Reports.

Payroll accounting and compliance :Configuring payroll – creating payroll master – processing payroll – accounting for employer PF contributions – accounting for employer ESI contributions – payment of professional tax – generating payroll report.

Reference book

- Learn Tally.ERP 9 with GST, by Rajesh Chheda (Author)
- Official Guide to Financial Accounting Using Tally. ERP 9 with GST by [Tally Education](#) (Author)

Course V

(C19ZMPW/E19ZMPW) Internship and Project

Objectives

- The internship provides a variety of benefits for outcomes who want to broaden their changes for landing a job and jump-starting their careers. Internships the outcomes a taste of what a profession is like, help them in their career.

Internship

- Practical Study on Financial Management system of a Business as well as Non-Profit organization of selected organizations
