



மனோன்மணியம் சுந்தரனார் பல்கலைக்கழகம்  
**MANONMANIAM SUNDARANAR UNIVERSITY**

**SYLLABUS FOR CERTIFICATE PROGRAMME IN TALLY  
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 FRIDAY  
THE 28<sup>th</sup> JUNE 2019.**

## CERTIFICATE PROGRAMME IN TALLY

டேலி சான்றிதழ் படிப்பு

### SCHEME OF EXAMINATION

Subject Code	Title of the Course	Credit	Hours	Passing Minimum
C19TS11/E19TS01	Financial Accounting	6	90	40/100
C19TS12/E19TS02	Business Organisation	6	90	40/100
C19TS13/E19TS03	Accounting through Tally	6	90	40/100
C19TSP1/E19TSP1	Practical I - Accounting through Tally	4	120	40/100
C19TSPW/E19TSPW	Project	8	150	40/100

**Eligibility for admission:** Pass in 10<sup>th</sup>Std 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	:	Financial Accounting
Course – II	:	Business Organisation
Course – III	:	Accounting through Tally
Course – IV	:	Practical I - Accounting through Tally
Course – V	:	Project

### **Program Objectives**

- To enable the students to understand the basic accounting concept
- To provide knowledge in preparing various accounts
- To provide the depth knowledge regarding the various economic activities
- To know the various institutions performance
- To impart fundamental Knowledge on Tally
- To provide the application skill on Tally

## Course I

### (C19TS11/E19TS01)Financial Accounting

#### Objectives:

- To enable the students to understand the basic accounting concept
- To provide knowledge in preparing various accounts

#### Unit I

18 Hrs

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions -IAS-IFRS-Meaning-Double entry system - Rules for debit and credit - Types of Accounts, Golden Rules of Accounting - Transactions, Recording Transactions through Journal - Ledger - Balancing of accounts-Trail Balance

#### Unit II

18 Hrs

Subsidiary books - Cash book - Petty Cash Book- Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Passbook - Bills of Exchange - honor and dishonor of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor- Accommodation bills.

#### Unit III

18 Hrs

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts - provision for discount on debtors and creditors

#### Unit IV

18 Hrs

Accounts of non-trading concerns - Receipts and Payments account - Income and Expenditure account - differences between the two - preparation of the Balance Sheet - capital and revenue receipts- capital expenditure - revenue expenditure - deferred revenue expenditure

#### Unit V

18 Hrs

Self-balancing system - meaning - journal entries in general ledger, sales and purchases ledger - transfer from one ledger to another - Accounts from incomplete records - differences between Single entry and Double entry - defects of single entry -Statement of affairs method and conversion method.**(Theory 40% and problems 60%)**

#### TEXTBOOKS:

1. Advanced Accountancy - R.L.Gupta and M.Radhaswamy-Sulthan and sons
2. Advanced Accountancy - M.A.Arulanandam and K.S.Raman - Himalaya Publishing House.

#### REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
2. Introduction to Accountancy - T.S.Grewal - S.Chand and Company
3. Advanced Accountancy - Dr.S.N.Maheswari- Vikas Publishing House
4. Advanced Accountancy - M.C.Shukla & T.C.Grewal - S.Chand and Company.
5. Dr.S.Thothatri, Dr.S. Nafeesa, Mc Graw Hill Education (India) Private Ltd., Chennai – 2018

## Course II

### (C19TS12/E19TS02)Business Organisation

#### Objectives:

- To provide the depth knowledge regarding the various economic activities
- To know the various institutions performance

#### Unit I

18 Hrs

##### Concept of Business Organisation

Economic and Non-economic activities - Profession and Employment - Meaning of business - characteristics of business - business distinguished from Profession and Employment - Scope, Objectives and Importance of business - Qualities of a successful businessman-Social responsibilities of Business

#### Unit II

18 Hrs

##### Forms of Business Organisation

Forms of business organization -Sole proprietorship - Joint Hindu Family business - Partnership - Joint stock Company - Public and Private Company - Co-operative organization - Meaning - Definition -factors influencing the selection of suitable forms of organisation-Relative Characteristics- merits and demerits – MNCs

#### Unit III

18 Hrs

##### Plant Location &Business Combination

Plant location - Factors of Location-Selection of a site-plant layout - types of plant layout – Advantages and Disadvantages- Meaning of Business combination - causes of combinations - types of combinations - forms of combinations - Rationalization - meaning - causes and stages.

#### Unit IV

##### Public Enterprises

18 Hrs

Public Enterprises and Public Utilities-objectives-forms-Departmental Organisations-Public Corporations-Government Companies-Merits and Demerits of each form.

#### Unit V

18 Hrs

##### Legal Requisites in forming business Concerns

Basic legal requisites in forming a partnership-comparison with sole proprietorship –sharing of finance, managerial activities and risks- Partnership Deed and its contents, Rights and Duties of partners-Winding up.Basic legal requirements in forming a Company,- Incorporation, Legal entity concept- Private and public limited- Management, General Meetings and Filing of Important Returns- Liquidation.

#### TEXTBOOKS:

1. Organization and Management - C.B.Gupta, Sulthan Chand & Sons
2. Business organization and management - M. C. Sukla

#### REFERENCE BOOKS:

1. Fundamentals of Business organization and management - Y.K. Bushan Sultan Chand & Sons, New Delhi
2. Principles of Business organization and management - P.N. Reddy and S.S. Gulshan
3. Organization and Management - Dr. S.C. Saxena

**Course III**  
(C19TS13/E19TS03) **Accounting through Tally**

**Objectives:**

- To impart fundamental Knowledge on Tally
- To provide the application skill on Tally

**Unit I**

**18 Hrs**

Introduction to Tally - Company and Accounting Information Menu Tally Features – Technological advantages of Tally Accounting Software – Tally Screen Components – Gateway of Tally – Company information menu – Company Creation – Accounting information menu – Accounts Groups Creation – Predefined Groups – Ledger Creation – F11 Features – F12 Configuration.

**Unit II**

**18 Hrs**

Accounts Vouchers – Voucher Entry – Accounts Voucher Types – Contra Voucher – Payment Voucher – Receipt voucher – Purchase voucher – Sales voucher – Journal voucher – Voucher Alternation, Deletion and Cancellation.

**Unit III**

**18 Hrs**

Inventory Information – Inventory Masters – Unit of Measure – Stock Group – Stock Item – Stock Category – Go downs – Inventory Vouchers – Receipt Note Voucher – Rejection in Voucher – Delivery Note Voucher – Rejection out Voucher – Stock Journal Voucher – Order Processing – Invoicing.

**Unit IV**

**18 Hrs**

Final Accounts - Trial Balance – Detailed Trail Balance – Trail Balance Configuration – Reports - Profit & Loss Account – Detailed Profit & Loss Account – Balance Sheet – Detailed Balance Sheet – Printing of Reports – Bank Reconciliation Statement

**Unit V**

**18 Hrs**

Data Collaboration – Security – Tally Vault – Tally Audit – Internet Connectivity – Emailing Tally Report as attachment – Data Maintenance – Backup and Restore - Export and import of data.

**TEXTBOOK**

- Implementing Tally ERP 9 - A K Nadhani and K K Nadhani, BPB Publication

**REFERENCE BOOKS:**

1. Tally User Manual, Tally Solutions (P) Limited
2. Tally ERP 9 in simple steps - Kogent Learning Solutions Inc
3. Tally ERP 9 – Vishnu P Singh,
4. Comdex Tally ERP 9 – Namrata Agrawal, Dreamtech Press

**Course IV**  
**Practical I**  
(C19TSP1/E19TSP1)**Accounting through Tally**

**Objective:**

- To impart the fundamental practical knowledge of Tally

**Accounts of a business organisation without inventory (Accounts only)**

1. Creation of new Company
2. Configuring F11 features
3. Alteration of company
4. Configuration of masters and vouchers
5. Ledgers and groups creation
6. Accounting vouchers
7. Recording transactions of sample data for one year
8. Report Generation – financial reports
9. Display and Reports

**Accounts of a trading concern with inventory (Accounts with inventory)**

1. Creation of new Company
2. Configuring F11 features
3. Alteration of company
4. Configuration of masters and vouchers
5. Recording transactions of sample data for one year
6. Display and Reports
7. Accounting and Inventory Reports in Tally
8. Accounting Reports
9. Printing Reports

**Course V**  
(C19TSPW/E19TSPW)**Project**

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