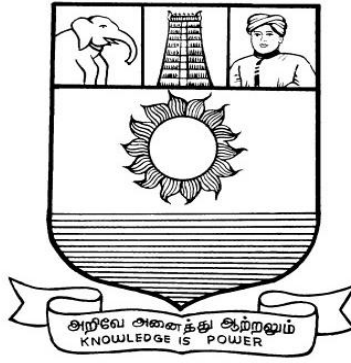


மனோன்மணியம் சுந்தரனார் பல்கலைக்கழகம்

திருநெல்வேலி – 627 012

Manonmaniam Sundaranar University

Thirunelveli – 627 012.



கல்விசார் நிலைக்குழுக் கூட்டம்

MEETING OF THE STANDING COMMITTEE ON

ACADEMIC AFFAIRS HELD ON FRIDAY

THE 27th OCTOBER 2017.

**Syllabus for Diploma in Computerized Financial Accounting Course
offered through Directorate of Vocational Education
(Community Colleges and Extension Learning Programme)
from 2017 – 2018**

Course Code:5106

DIPLOMA IN COMPUTERIZED FINANCIAL ACCOUNTING

SCHEME OF EXAMINATION

Subject Code	Title of the Paper	Credit	Hours	Passing Minimum
Semester I				
C17FA11/E17FA01	Fundamentals of Accounting	6	90	40/100
C17FA12/E17FA02	Business Organisation	6	90	40/100
C17FA13/E17FA03	Business Communication	6	90	40/100
C17CE10/E17CE10	Communicative English	6	90	40/100
C17FAP1/E17FAP1	Computer Lab-M.S Office-2007 Version	6	90	40/100
Semester II				
C17FA21/E17FA04	Accounting Theory and Practice,	6	90	40/100
C17FA22/E17FA05	Taxation	6	90	40/100
C17LS23/E17LS05	Life skill	6	90	40/100
C17FAP2/E17FAP2	Computerized Accounting – Tally ERP 9	6	90	40/100
C17FAPW/E17FAPW	Internship & Project	6	90	40/100

Eligibility for admission: Pass in 12th 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 paper is 40%. Classification will be done on the basis of percentage marks of the total marks obtained in all the papers and as given below:

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

Syllabus

First Semester:

Paper I - Fundamentals of Accounting
Paper II - Business Organisation
Paper III - Business Communication
Paper IV - Communicative English
Paper V - Computer Lab-M.S Office-2007 Version

Second Semester:

Paper VI - Accounting Theory and Practice,
Paper VII - Taxation
Paper VIII - Life skill
Paper IX - Computerized Accounting – Tally ERP 9
Paper X - Internship & Project

***(Semester Pattern for Community College Only)**

I-SEMESTER

(C17FA11/E17FA01) PAPER- I FUNDAMENTALS OF ACCOUNTING

UNIT-I Meaning-characteristics of accounting-objectives of accounting-advantages of accounting-limitations of accounting-users of accounting-branches of accounting.

UNIT-II Accounting principles-characteristics of accounting principles-kinds of accounting principles-accounting conventions.

UNIT-III Rules of accounting-journal-steps for preparing a journal entries-ledger-steps for preparing a ledger-trial balance-methods for preparing trial balance.

UNIT-IV Cash book-Types of cash book-single column cash book-Double column cash book-Three column cash book-Petty cash book.

UNIT-V Final accounts-trading account-preparation of trading account-profit and loss account-Balance sheet-preparation of Balance Sheet-Simple adjustment problems.

Reference book:

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

(C17FA12/E17FA02) PAPER-II BUSINESS ORGANISATION

UNIT-I 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-Qualities of a good businessman.

UNIT-II Types of Business organizations: sole proprietorship-partnership-joint stock company co-operatives-Non profit business organizations under the societies Act and Trusts-public sector business units-public utilities-unique features of each one and their merits and demerits.

UNIT-III 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 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 Co-Operative Organization: Formation of Co-Operative organization under the Societies Registration Act-Management of cooperative organizations-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, Sultan Chand & Sons, 2012.
C.B.Gupta, Business Organization and Management, Mayr Paperbacks,2011.
S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications,2010.

(C17FA13/E17FA03) PAPER-III BUSINESS COMMUNICATION

UNIT-I BUSINESS: Introduction-Principles of letter Writing-structure and layout of letters-planning a letter-quotations orders and tenders-sales letters-claim and adjustment letters-credit and collection letters.

UNIT-II BUSINESS REPORTS: Notice-Agenda-Minutes-Business reports-Structure of reports-preparatory steps to writing reports-Elements & style of writing the report-application letters.

UNIT-III Modern office and its functions-Office Agent-Records Management-Office stationary and supplies.

UNIT-IV Operating systems-introduction-window standard components-Basic operations-Creating and editing document-formatting documents-merging documents using paintbrush-printing and drawing.

UNIT-V EXCEL: Worksheet-entering data-activating cell or range-creating a work sheet-using formulae-Editing-formatting a work sheet- creating different kinds of charts-saving works sheet, graphs-charts-data base functions-printing reports.

Reference books:

R.C.Sharma & Krishna Mohan, Business Correspondence & Report Writing
R.K.Chopra, Office Management.
Benne Brudermans, Excel for Window.
Christopher, Word processing.

(C17FA10/E17FA10) PAPER-IV COMMUNICATIVE ENGLISH

Unit I: Learning context

Concept of learning – Learning style –Grammatical framework – sentence framing – paragraph and texts

Unit II: Reading

Basic concept – Purposes of reading-Decoding-Reading materials – Barriers of reading

Unit III: Writing

Basic concept-Writing style-Terminology-stages-English spelling and punctuation – Written texts

Unit IV: Speaking

Language functions-Conversation- Features of spoken English – Types of English course: functional English, English literature, advance English – Phonetic

Unit V: Developing Communication Skills

Meaning –Classroom presence- Features of developing learning process- Practical skills and Listening- uses of communicative English

Reference Books

1. Raman, m.&S. Sharma (2011) communication skills, OUP,New Delhi: India
2. Lata, P.&S. Kumar(2011) communication skills, OUP,New Delhi: India,
- 3.Leech,G&J.Svartvik(2002) A communicative grammar of English, Pearson,India,
4. Sethi, J. and P.V. Dharmija (2007) A course in Phonetics and spoken English. Second edition, Prentice hall: New Delhi

(C17FAP1/E17FAP1) PAPER-V-PRACTICAL-I

Computer Lab-M.S Office-2007

List of Programs:

1. To prepare a Document using MS-Word.
2. To write a Leave Letter using MS-Word.
3. To prepare a Time Table using MS-Word.
4. To find and Replace a word using MS-Word.
5. To prepare a Bio-data using MS-Word
6. To prepare a greeting through Mail Merge using MS-Word
7. To conversion of Text to Table and Vice-Versa using MS-Word
8. To calculate the simple Interest using MS-Excel.
9. To calculate the compound Interest using MS-Excel
10. To prepare a students Mark list using MS-Excel
11. To prepare a sales report using MS-Excel
12. To calculate the amount of Electricity using MS-Excel
13. To calculate the Employees Net pay using MS-Excel
14. To prepare a simple presentation using MS-Powerpoint.
15. To prepare a presentation with Layouts and Themes using MS-Powerpoint
16. To prepare a presentation using Smart Art Diagrams, Clip Art, and Pictures using MS-Powerpoint
17. To prepare a presentation with Animation Effects and Transitions.
18. To prepare a students database using MS-Access.
19. To prepare an Address database using MS-Access.

20. To prepare an Income Tax database using MS-Access.

II-SEMESTER

(C17FA21/E17FA05) PAPER- VI ACCOUNTING THEORY AND PRACTICE

UNIT-I FUNDAMENTAL PRINCIPLES AND ACCOUNTS: Introduction and definition-rules-Business Transactions-Journal-Ledger-Subsidiary books-Trial Balance-rectification of errors-Bank reconciliation Statement.

UNIT-II FINAL ACCOUNTS: Distinction between capital and revenue expenditure-Trading account-Profit and Loss account- Closing entries-Balance sheet.

UNIT-III ACCOUNTING OF NON-TRADING ORGANIZATION: Nature –receipts and payments account-Income and Expenditure account-Distinction between receipts and payment account.

UNIT-IV HIRE PURCHASE AND INSTALLMENT SYSTEMS: Hire purchase and installment purchase-Meaning of Hire purchase Agreement- Accounting for Hire Purchase Transactions, Installment purchase-Distinction between Hire Purchase and Installment Purchase.

UNIT-V DEPRECIATION: Meaning-the need for providing depreciation-Methods of providing depreciation.

Reference books:

M.C.Shukla and T.S. Grewal, Advanced Accountancy.
R.L.Gupta and M.Rathaswamy, Advanced Accountancy.
EX-Next Generation-Financial Account Software.

(C17FA22/E17FA06) PAPER-VII TAXATION

UNIT-I Introduction: Taxation-Cannons Taxation-Direct & Indirect Tax-Meaning-Basic Concepts.

UNIT-II Direct Taxes-Income Tax, Wealth Tax and Gift Tax-Definitions and concepts-Residential Status.

UNIT-III Scope of Total Income-Exempted income-Income under different Heads.

UNIT-IV ASSESSMENT AND RECOVERY: Assessment of individuals-Procedure for assessment-Collection and recovery of tax-Appeals and Revision-Penalties.

UNIT-V GST-Nature-Principles for calculation-Procedures-Taxable services-Tariff rate.

Reference books:

Dinkar pagare, Law and Practice of Income Tax

Sampath Leyengar, Income Tax Act.
Government of India Income Tax Manual.

(C17LS23/E17LS05) PAPER- VIII LIFE SKILL

UNIT –I ATTITUDE: Positive thinking-Goal setting-Problem solving and Decision making- Leadership and Team Work.

UNIT-II COMMUNICATION SKILLS: Oral communication: Concept of English language- Fluency –Verbal communication in official and public situations.

UNIT-III COMMUNICATION SKILLS: Written communication: comprehension-writing a formal letter like application for job, enquiry, reply, complaint and such others-preparation of Resume, Curriculum Vitae.

UNIT-IV COMPUTING SKILLS-1: Introduction to computers, its various components and their respective functions- Memory storage devices-Microsoft (MS) office- MS Word.

UNIT –V COMPUTING SKILLS-2: Internet Basics-origin of internet-MODEM-ISP-Upload- Download-e-mail-origin of worldwide web (www) Browsers-search engines.

Reference books:

Life skill, Manonmaniam Sundaranar University Publication Division (2011)

(C17FAP2/E17FAP2) PAPER-IX PRACTICAL-II

COMPUTERISED ACCOUNTING:

TALLY.ERP 9 Lists of programs

1.Fundamentals of Tally ERP9

Getting Functional with Tally-Creation/Setting up a company in Tally. ERP9

2. Account Masters in Tally. ERP9

F11:Features-F12 Configurations-Setting up account heads.

3. Inventory

Stock groups-stock categories-Godowns/Locations-Units of Measure-stock items- Creating inventory masters for National traders.

4. Voucher Entry

Accounting Vouchers-Inventory Vouchers- Invoicing

5. Advanced Accounting

Bill-wise details-cost centres and cost categories-Voucher class and cost centre class-Multiple currencies-Bank-Reconciliation-Interest Calculations-Budgets&controls-Scenario Management.

6. Multilingual capabilities

Configuring-creating master-entering transactions in multiple languages-Transliteration-Generating reports.

7. Technological Advantages

Tally Vault-Security Control-Tally Audit-Backup and restore-Split company data-Export and import of Data- ODBC Connectivity-Web enabled, print preview and online help-printing of reports and cheques.

8. 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.

9. Application Management and Controls

Concept of control centre-Installing & activating tally.ERP.9-Logging to control centre-managing accounts using control centre.

10. Tax deducted at source

Basic concepts of TDS-Configuring TDS-Creation of masters-Processing transactions-TDS reports.

11. Tax collected at source

Basic concepts of TCS-configuring-Creating Masters-Entering transactions-TCS reports

12. 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

PAPER-X

(C17FAPW/E17FAPW) INTERNSHIP/PROJECT
