

Diploma in Computerized Accounting 2021-22

P.G. Department of Commerce & Business Administration

SYLLABUS For

DIPLOMA IN COMPUTERIZED ACCOUNTING (DCA)

CERTIFICATE COURSE IN COMPUTERIZED ACCOUNTING (CCCA)

(Semester I – II)

Session: 2021-22



**KHALSA COLLEGE, AMRITSAR
(An Autonomous College)**

**P.G. DEPARTMENT OF COMMERCE &
BUSINESS ADMINISTRATION**

Program Objective: The objective of this course is to make skilled and qualified accounting professionals and modernize the field of accountancy by incorporating various electronic medium. Throughout the course, students are taught accounting through the digital medium. Candidates are introduced to the aspects of managing accounts, payroll, tracking incomes and expenditure.

Programme Specific Outcome (PSOs)

PSO-1: The Diploma enables students to Enter entry-level training positions in companies and MSMEs where accounting departments may be specialized or all inclusive.

PSO-2: The student will learn application software to perform accounting tasks; maintain records and prepare and analyze reports for a business entity.

PSO-3: Improve their computer literacy, their basic understanding of operative systems and a working knowledge of software commonly used in academic and professional environments.

PSO-4: The program Develops practical skills to provide accounting solutions to industry, society and business.

Scheme of Course

DIPLOMA IN COMPUTERIZED ACCOUNTING (DCA) – 1 Year

CERTIFICATE COURSE IN COMPUTERIZED ACCOUNTING (CCCA) – 6 Months

Semester-I

Paper	Course title	Theory	Practical	Internal	Total Marks	Page no.	Credit Hours per week
CCCA-101/ DCA-1001	Computerized Office Management	40	35	25	100	1-3	4
CCCA-102/ DCA-1002	Computerized Accounting Management	40	35	25	100	4-6	4

Semester-II

Paper	Course title	Theory	Practical	Internal	Total Marks	Page no.	Credit Hours per week
DCA-2001	Advance Computerized Office Management	40	35	25	100	7-9	4
DCA-2002	Advance Computerized Accounting Management	40	35	25	100	10-12	4

Diploma in Computerized Accounting 2021-22
Diploma / Certificate Course in Computerized Accounting
(Semester– I)

Paper – I : Computerized Office Management

Paper: CCCA – 101/DCA-1001

Time : 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks : 100

Theory : 40

Practical :35

Internal assessment : 25

**Note: Attempt any Five questions.
Each will carry equal marks**

- Note:**
- 1. The question paper covering the entire course shall be divided into three sections.**
 - 2. The candidates are allowed to use [Non-Scientific] Calculator.**

Section A :

It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section B :

It will consist of essay type/numerical questions up to five pages in length. Four questions will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section C:

It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Course Objective: The course is intended to equip the students to assist the officers at the management level for administration. Through this course students can develop the skill to perform office work in a computerized environment and can also transform paper offices to paperless offices.

Unit – I

Computer Fundamentals:

Definition of Computer, Units of Computer, Components of a Computer system, IPO Block Diagram, Brief History or Evolution of Computers, Generation of Computers. Types of Computer, Uses of Computer. Application of Computer. Algorithm, Flow chart, Basic Introduction of Computer language.

Internal & External Memory: RAM (SRAM, DRAM) ROM (PROM, EPROM) , CACHE Memory.

Storage Devices : Commonly used Input/Output/Memory Storage devices.

Hardware & Software : Difference between Hardware & Software,

Types of Hardware : Input Devices , Output Device, External Storage Devices. , Hard Disk, USB Storage, Memory Card, SSD Memory & Storage etc.

Types of Software : , System software, Application Software and Utility Software, Translator (Compiler, Interpreter and Assembler). Virus & Anti Virus

Accounting Fundamentals :

Financial Accounting- Definition and Scope, Purpose, Types of Accounts. Objectives of Financial Accounting, Various Branches of Accounting, Terms used in Accounting, Uses of Accounting information and limitations of Financial Accounting.

E-Accounting : Meaning, Features, Role of Computer in Accounting, Advantages & Disadvantages of Computerized & Manual Accounting

Introductions to Subsidiary Books – Journal, Ledger, Trial Balance, Financial Statements.

Unit – II

Window - 10 : Basics of Window – 10 (Desktop, Taskbar, Start Menu, Folder and Sub-Folder (Creation, rename and delete), Shortcut, Recycle bin, Control Panel, Window Explorer, To add and delete Applications and Printer, Accessories.

Office – 2010

MS-Word -2010: Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Templates & various options in Templates in Ms-Word, Page Layout - Formatting Pages, Margins, References, Paragraphs and Sections, Page Background, Paragraph. Indents & Spacing. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing Text. Finding & Replacing Text, inserting Page Breaks, Page numbers, Book

Diploma in Computerized Accounting 2021-22
 Marks, Symbols & dates. Using Tabs and Tables, Header and Footer, Printings. Mail Merge,
 REVIEW & VIEW options, using Help option.

Internet - I : Introduction, E-Mail & its operations. Web Browser.

Practical : Based on above said practical topics.

Suggested Readings:

1. Peter Norton (2010), "Introduction to Computers", 7th Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, (2003) "A First Course in Computers", Vikas Publishing House, New Delhi.
3. Rajaraman, V. (2006), "Fundamental of Computers", 4th Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. (2008), "MS-Office", Firewall Media, New Delhi.
5. Alexis Loeon and Matheus Leon (2001), "Introduction to Computers with MS-Office 2000", 1st Edition, Tata McGraw-Hill, New Delhi.
6. Gurvinder Singh (2011), " Window based Computer Courses ", Kalyani Publishers, New Delhi.
7. Arora J.S. (2016), "Tally – ERP- 9, Financial Accounting", Kalyani Publishers, New Delhi.
8. S.S. Bhatia, Vikram Gupta (2015), " E-Accounting using Tally ERP 9 ", Kalyani Publishers, New Delhi.
9. S.S. Bhatia, Vikram Gupta (2015), " Computer Based Accounting System ", Kalyani Publishers, New Delhi.

COURSE OUTCOMES

Sr. No.	On the completion of the course Students will be able to:
CO1	Learn the theoretical and practice skills of using and maintaining office equipment.
CO2	Learn application software to perform accounting tasks; maintain records and prepare and analyze reports for a business entity.
CO3	Comprehend of the importance of organisation, management, procedure and practice in an office.
CO4	Work as Data entry operators.

Diploma in Computerized Accounting 2021-22
Diploma / Certificate Course in Computerized Accounting
(Semester– I)

Paper – II : Computerized Accounting Management

Paper : CCCA – 102 / DCA – 1002

Time : 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks : 100

Theory : 40

Practical :35

Internal assessment : 25

Note:Attempt any Five questions.

Each will carry equal marks

- Note:**
- 1. The question paper covering the entire course shall be divided into three sections.**
 - 3. The candidates are allowed to use [Non-Scientific] Calculator.**

Section A :

It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section B :

It will consist of essay type/numerical questions up to five pages in length. Four questions will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section C:

It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Course Objective: This course aims to introduce students to utilize the computer in maintaining accounting records, making management decisions, and processing common business applications with primary emphasis on a general ledger package(Tally. ERP9)

Unit – I

Office – 2010

MS-Excel - 2010 : Work Book & Worksheet overview & Difference. Entering information. Worksheet Creating. Templates & various options in Templates in Ms-Excel, Opening and saving workbook. Formatting Number and texts. Protecting cells. Creating and Printing Chart and Graphs. Using Formula in Excel. Page Layout, Data Controlling. REVIEW & VIEW options, using Help option.

MS-Access - 2010 : Data, Database, Creating Database file, Templates & various options in Templates in Ms-Access. Editing data in database file, saving and printing a database. Creating form/query/report in MS-Access. External Data & Database Tools Options. , using Help option.

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Unit – II

Tally ERP 9 : Introduction Tally ERP 9, various facilities available in Tally Installation of Tally.ERP 9 - Licensing configurations - Tally Vault Password - Using Tally.ERP9 Help facility

Creating Account Masters, Creating Inventory Masters, Creating a Company, Ledgers, Registers, Petty Books. Vouchers – the Main Inputs - I

Practical : Based on above said practical topics.

Suggested Readings:

1. Peter Norton (2010), “Introduction to Computers”, 7th Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, (2003) “A First Course in Computers”, Vikas Publishing House, New Delhi.
3. Rajaraman, V. (2006), “Fundamental of Computers”, 4th Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. (2008), “MS-Office”, Firewall Media, New Delhi.
5. Alexis Loeon and Matheus Leon (2001), “Introduction to Computers with MS-Office 2000”, 1st Edition, Tata McGraw-Hill, New Delhi.
6. Arora J.S. (2016), “Tally – ERP- 9, Financial Accounting”, Kalyani Publishers, New Delhi.
7. S.S. Bhatia, Vikram Gupta (2015), “ E-Accounting using Tally ERP 9 ”, Kalyani Publishers, New Delhi.

8. S.S. Bhatia, Vikram Gupta (2015), “ Computer Based Accounting System ”, Kalyani Publishers, New Delhi.

COURSE OUTCOMES

Sr. No.	On the completion of the course Students will be able to:
CO1	Learn Basics of MS-Excel 2010, Format your Workbook ,Add Charts and Graphs and use of Excel formulas and features in intensive data analyses.
CO2	Understand the Basics of MS-Access 2010 and data creation by using tools like Forms, Reports, etc.
CO3	Learn the Basic of Accounts and the usage of Tally for accounting purpose
CO4	Appreciate not just the theoretical knowledge but also the practical knowledge which make them ready with required skills for employability in the job market.

Diploma in Computerized Accounting 2021-22
Diploma in Computerized Accounting

(Semester– II)

Paper – I : Advance Computerized Office Management

(DCA – 2001)

Time : 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks : 100

Theory : 40

Practical :35

Internal assessment : 25

Note : Attempt any Five questions.

Each will carry equal marks

- Note:**
- 1. The question paper covering the entire course shall be divided into three sections.**
 - 2. The candidates are allowed to use [Non-Scientific] Calculator.**

Section A :

It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section B :

It will consist of essay type/numerical questions up to five pages in length. Four questions will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section C:

It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Course Objective: To enable students to have basic knowledge of Advanced MS Office and providing students with advanced office management, data processing, analysis & presentation skills. It also aims to add on the inventory management skills by using Tally.ERP9 accounting software.

Unit – I

Office – 2010

MS-Power Point – 2010 : Presentation Basics, Menus and Toolbars. Creating, Opening, Saving, Printing and existing presentation, Creating and Saving a presentation using Templates & various options in Templates in Ms-PowerPoint, Design Templates. Different Views of Presentation, Insert slides from another presentation. Inserting Text, Tables, Pictures, Video, Sound and Graphics in Slides. Transitions, Animations & Slide Show options, REVIEW & VIEW options, using Help option.

Internet - II : Searching using Search Engine, Cloud Storage and Sending Attachments with E-mails

Unit – II

Advance Tally ERP 9 :

Vouchers – the Main Inputs - II

Inventory Control: Maintaining Inventory of some firm/organization, Trial Balance, Profit and Loss account, Balance Sheet, Bank Reconciliation Statement, Advance Accounting in Tally, Import / Export Data with Excel. Security Control in Tally.ERP 9, Tally Audit Controls.

Practical : Based on above said practical topics.

Suggested Readings:

1. Peter Norton (2010), “Introduction to Computers”, 7th Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, (2003) “A First Course in Computers”, Vikas Publishing House, New Delhi.
3. Rajaraman, V. (2006), “Fundamental of Computers”, 4th Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. (2008), “MS-Office”, Firewall Media, New Delhi.
5. Alexis Loeon and Matheus Leon (2001), “Introduction to Computers with MS-Office 2000”, 1st Edition, Tata McGraw-Hill, New Delhi.
6. Arora J.S. (2016), “Tally – ERP- 9, Financial Accounting”, Kalyani Publishers, New Delhi.
7. S.S. Bhatia, Vikram Gupta (2015), “ E-Accounting using Tally ERP 9 ”, Kalyani Publishers, New Delhi.

8. S.S. Bhatia, Vikram Gupta (2015), “ Computer Based Accounting System ”, Kalyani Publishers, New Delhi.

COURSE OUTCOMES

Sr. No.	On the completion of the course Students will be able to:
CO1	Learn the basics of MS-PowerPoint 2010 by Creation, edit, save, and print presentations, Format presentations, Create slide presentations that include text, graphics, animation, and transitions.
CO2	Use Cloud Storage, Search Engines and send emails with attachments.
CO3	Enter accounting voucher entries including advance voucher entries, do reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
CO4	Maintain Inventory data for organizations and do Tally Audit.

Diploma in Computerized Accounting 2021-22
Diploma in Computerized Accounting

(Semester– II)

Paper – II : Advance Computerized Accounting Management

(DCA – 2002)

Time : 3 Hours

Credit hours per week: 4

Total teaching Hours: 60

Max. Marks : 100

Theory : 40

Practical :35

Internal assessment : 25

Note: Attempt any Five questions.

Each will carry equal marks

Note: 1. The question paper covering the entire course shall be divided into three sections.

2. The candidates are allowed to use [Non-Scientific] Calculator.

Section A :

It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

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Section C:

It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Course Objective: To enable the students to work with well known accounting software BUSY by preparing accounting theory, reports and records. It gives an in-depth knowledge of financial accounting and business accounting on which BUSY Software is based.

Unit – I

Busy – Software

- **Introduction**
- **Features of Busy Softwares**
- **Accounting Vouchers**
- **Payment ,Receipt, Contra, Journal, Debit Note, Credit Note**

- **Invoices**
- **Purchase, Sales, Order Processing, Purchase Order, Sales Order, Rejection In/Rejection Out**

Database Design for Accounting – I : Identifying and appreciating the data content in accounting transactions; overview of database concepts, Development of Computerized Accounting System, Reference Data Management, ERP – Introduction, ER model; creating and implementing RDM for Financial Accounting; SQL- Introduction , Data Manipulation Commands using SQL, to retrieve data and generate accounting information.

Unit – II

Advanced options in Busy – Software

- **Bank Re-conciliation**
- **Inventory, Godown, Groups**
- **Stock Valuation on Multiple Method**
- **Reporting Part, Stock Summary, Inventory Books, Item Details, Stock Group Details, Godown Summary**

Database Design for Accounting – II : Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data. Financial Accounting Packages.

Project work

Practical : Based on above said practical topics.

Suggested Readings:

1. Peter Norton (2010), “Introduction to Computers”, 7th Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, (2003) “A First Course in Computers”, Vikas Publishing House, New Delhi.
3. Rajaraman, V. (2006), “Fundamental of Computers”, 4th Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. (2008), “MS-Office”, Firewall Media, New Delhi.

5. Alexis Loeon and Matheus Leon (2001), "Introduction to Computers with MS-Office 2000", 1st Edition, Tata McGraw-Hill, New Delhi.
6. Busy Accounting Software.
7. S.S. Bhatia, Vikram Gupta (2015), " E-Accounting using Tally ERP 9 ", Kalyani Publishers, New Delhi.
8. S.S. Bhatia, Vikram Gupta (2015), " Computer Based Accounting System ", Kalyani Publishers, New Delhi.

COURSE OUTCOMES

Sr. No.	On the completion of the course Students will be able to:
CO1	Work with well-known accounting software i.e. Busy
CO2	Demonstrate an understanding of accounting theory, reports and records
CO3	Demonstrate basic skills in entering accounting information into a computerized accounting system.
CO4	Learn application software to perform accounting tasks; maintain records and prepare and analyze reports for a business entity