

MES Asmabi College, P Vemballur
Research Department of Commerce
Diploma in GST and TALLY 2021-22

Syllabus

Manual and Computerized Accounting using Tally

Introduction:

A. Business

B. Accountancy-Basic Awareness

Book-keeping- accounting- accountancy- accounting- concepts: business entity concept- dual aspect concept- going concern concept- money measurement concept- double entry principle- debit aspect- credit aspect- business transaction- cash transaction- credit transaction- assets-liabilities-capital income-expenses-profit-loss-rules for debit and credit.

Journal-Journal-Entry-Journalising-Narration.Ledger-Posting-Account-Balancing.Preparation of Trial Balance.

Sub-divisions of Journal-Cash Book-Purchases Day Book-Sales day Book purchases Returns Book-Sales Returns Book-Bills/Cheque Receivable Book-Bills / Cheque Payable Book-Journal Proper-Debit Note-Credit note.

Final Accounts with adjustments: Adjustments: Outstanding-Prepaid-Depreciation-Bad Debts-Provision for bad and doubtful debts-Reserve for discount on debtors etc...

PRACTICAL ACCOUNTING:

(1) Preparation of Accounts of Small Scale Organisation. Day Book - Ledger System a) Purchase Invoice File b) Sale Bill File, c) Invoice File (Fixed Assets) d) Voucher File, e) Receipts File, f) Bank Statement File

- Preparation of Day Book, Ledger, Trial balance, and Final Accounts,
- Computation of Stock
- Adjustments: Outstanding-Prepaid-Depreciation-Bad Debts-Provision for bad and doubtful debts-Reserve for discount on debtors
- Monthly GST Returns in Excel Sheet and Tally.

(2) Preparation of Accounts of Large Scale Organisations. Cash Book - Subsidiary Books - Ledger system. a. Cash Book. b. Purchases Day Book. c. Sales Day Book. d. Purchases Returns Book. e. Sales Returns Book. f. Bills/Cheque Receivable Book. g. Bills / Cheque Payable Book. h. Journal proper. i. Debit Note. j. Credit Note. k. Purchase Register l. Sales Register

(3) Preparation of Accounts of Non-Trading Concern.

(4) Cheque, Pay-in-Slip, DD form, Bank Statement.

- (5) Petty Cash book
- (6) Bank Reconciliation Statement
- (7) Pay Roll (Salary Slip, Salary Statement etc.)
- (8) ESI, PF (Salary Statement)
- (9) Finalization of Accounts
- (10) Preparation of Accounts of different types of organizations: Textiles, Home Appliances, Fancy Shop, Computer Sales and Service, Mobile Shop, Hospital etc...
- (11) Preparation of Stock Registers.
- (12) GST-Detailed study
- (13) Tally ERP 9-/ Prime Detailed Study
- (14) Internship (Demo File- 1 Work)
- 15) Revision
- (16) Examination

Evaluation procedure

Diagnostic tests at the beginning

Assignments

Quizzes

Practical exercises

Project work

Examinations