APPENDIX - A

MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

Revised Syllabus for
Diploma in Tally

Regulations, Scheme of Examination and Syllabus
(With effect from the Academic Year 2019–20)

Course Objectives

1. The hands-on course gives the students an insight into "Accounting on Computers" using Tally ERP 9.
2. After completion, the students will understand the financial perspective of business transactions and their implications.

Contents

The contents of this course are centered on the various business processes viz. purchases, sales and manufacturing. This course focuses on using Tally ERP 9 as an effective tool for Management Information Systems (MIS). It will also cover how GST can be easily implemented on Tally. To take care of the needs of students with non-commerce backgrounds, a specially designed module on Fundamentals of Accounting is also covered. This module would also act as refresher course for students of the commerce stream.

Eligibility

Candidates seeking admission to Diploma in Tally Course should have passed the Higher Secondary Course (HSC) Examination of Government of Tamil Nadu (or) any other examination accepted as equivalent by the Madurai Kamaraj University.

Duration : One Academic year (Non-Semester Pattern).

General Framework

1. Medium of instruction is English.
2. Course of study shall consist of practical training for a period of 40 hours.

Course Structure

Theory Papers

1. Principles of Accounting
2. Introduction to Tally ERP 9
3. Management Information system
4. GST in Tally

Practical Papers

1. Introduction to Tally ERP 9
2. GST in Tally

Break-up of the Course Duration

For each paper, the Theory Classes And Practical Training shall be conducted as follows:

Theory	10 hours
Practical Training	20 hours

Scheme of Examination

This Diploma course shall consist of 4 Theory and 2 Practical papers Examination will be conducted at the end of the Academic year. The duration of the examination is 3 hours (including Practical) and carries 100 marks each.

Out of 100 marks, the candidate must score a minimum of 35 marks in each paper (including practical) to declare pass in the university examinations.

Classification of successful candidates

All theory and practical papers will be considered for classification. Total number of theory and practical papers is 6 (4 theory papers + 2 Practical). The maximum mark for all the papers is 600(6 x100).

Out of 600 marks, those who have secured 60% and above may be declared to have passed in first class.

Out of 600 marks, those who have secured 50% and above but below 60% may be declared to have passed in second class.

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Out of 600 marks, those who have secured 35% and above but below 50% may be declared to have passed in third class.

Question paper pattern

Duration: 3 hours   Maximum marks: 100

Section A
Objective type   20 x 1 = 20 marks

Section B
Short answer type   5 x 6 = 30 marks

Section C
Essay type/ descriptive type with internal Choice   5 x 10 = 50 marks

SYLLABUS : Theory Papers

Paper I – Principles of Accounting

Unit-1: Accounting - Definition-functions-Single Entry and double entry system of accounting-Accounting Equation-Types of accounts- rules of accounting

Unit-2: Accounting Concepts-conventions-Phases of accounting: Journal, Ledger, Trial balance

Unit-3: Preparation of Cash book – Preparation of BRS

Unit-4: Preparation of final statements of accounts

Unit-5: Manual accounting system –Meaning-advantages and limitations - Computerized accounting System –Accounting as a system of recording.

Text Book:
Principles of Accounting – T.S. Reddy & A.S. Murthy, Margam Publications, Chennai

Paper II - Introduction to Tally ERP 9

Unit-1: Tally-origin- General Features- Accounting Features-Inventory feature- Starting TALLY- Start up Screen component-Processing icons – Multilingual feature of TALLY ERP 9 - Quit TALLY

Unit-2: Company creation –creating, selecting, deleting, shutting a company – altering company details-Changing data directory –auto selection of company

Unit-3: Pre-defined groups in TALLY- Primary groups-sub groups- creation of user defined as primary Groups – display- alteration of groups-Ledger Accounts-creations, display, alteration, deletion

Unit-4: Tally vouchers-Meaning-Payment Vouchers-Receipt vouchers-entering, deleting, cancelling,-Printing a voucher - Post-dated vouchers

Unit-5: Security Control- Meaning, need-creation, Display, alteration of security –TALLY Audit- features-Conduct of audit

Text Book: Tally ERP 9 with GST

Paper III – Management Information System

Unit-1: Preparation of Trial Balance- Preparation of Profit &Loss account – Balance sheet

Unit-2: Interest –Simple, Compound interest calculation- setting up the ledger master-Interest report-Voucher classes and ledger for interest entry- Bill wise interest calculations.

Unit-3: Receivables and Payable management- Meaning- activating bill wise details-sales entries, purchases entries, Purchases Returns, Sales returns –Receipt, payment entries-Display and Printing of outstanding printing reminder letters- printing confirmation

Unit-4: Cost, Cost centre, Cost categories- Meaning- creation, display, alteration of cost categories and cost centers- allocation of transactions to cost centers-voucher entry using voucher class and Cost centre class

Unit-5: Budget-Budgetary Control- Meaning – Creation of Budgets-Group Budgets-Budget ledgers- Alteration of budgets-deletion of budgets

Text Book: Tally ERP 9 with GST

Paper-IV - GST in Tally

Unit-1: Goods and Services Tax (GST) – Meaning – CGST , SGST and IGST- GST Tax Rate – GST Registration Number and Company Registration number - Calculation of GST – GSTR-1 and GSTR-2

Unit-2: Creating Company - Activation of Tally in GST – setting up of GST – GST Taxes and Invoice - Understanding SGST, CGST & IGST - Creating GST Masters in Tally

Unit-3: Updating GST Number for Suppliers - Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally- Reverse Charge Mechanism Entry for GST in Tally

Unit-4: Updating GST Number for Customers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - GST Sales Invoice

Unit-5: GSTR 1 and GSTR2 in Tally - GSTR 1 and GSTR2 Return Filing – e-filing

Text Book: Tally ERP 9 with GST

Practical Papers

Paper 1: Introduction to Tally ERP 9

1. Creating a Company , Data Path for Tally ERP9 Companies, Altering and Deleting Company.
2. Creating Ledgers, Creating Multiple Ledgers, Altering and Deleting Ledgers.
3. Creating Groups, Altering and Deleting Groups.
4. Creating Billwise transactions, Altering and Deleting Transactions.
5. Creating Stock Group, Godown, Stock Category, Units of Measure and Stock Items, Altering and Deleting stock items and Manual Stock Valuation without Inventory.

Paper 2: GST in Tally

1. Creating Purchase ledger and voucher entries for Goods and Services Tax (GST).
2. Creating Sales ledger and voucher entries for GST.
3. Voucher entries for interstate purchases and sales.
4. Voucher entries for Unregistered dealer purchases.
5. Generating GSTR1 and GSTR2.

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