

**Sacred Heart College (Autonomous)**

**Department of Commerce Self Finance**

**B. COM COMPUTER APPLICATIONS (S / F)**

**Course plan**

**Academic Year: 2014 - 15**

**Semester V**

PROGRAMME	BCOM. COMPUTER APPLICATIONS (S/F)	SEMESTER	5
COURSE TITLE	COST ACCOUNTING	CREDIT	4
HOURS/SEM	90		
COURSE PLAN			

SESSIONS	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Introduction to Cost Accounting	PPT/LECTURE	E-RESOURCES	
2	Meaning and definition-Cost – Costing- Cost accounting , Cost accountancy	PPT/LECTURE	E-RESOURCES	
3	Objectives of cost accounting -	PPT/LECTURE	E-RESOURCES	
4	Advantages and disadvantages of cost accounting.	PPT/LECTURE	E-RESOURCES	
5	Distinction between cost accounting and financial accounting	PPT/LECTURE	E-RESOURCES	
6	Various Cost concepts	PPT/LECTURE	E-RESOURCES	
7	Cost centre	PPT/LECTURE	E-RESOURCES	
8	Responsibility centre	PPT/LECTURE	E-RESOURCES	
9	Profit centre	PPT/LECTURE	E-RESOURCES	
10	Cost unit	PPT/LECTURE	E-RESOURCES	
11	Cost control	PPT/LECTURE	E-RESOURCES	
12	Cost Reduction	PPT/LECTURE	E-RESOURCES	
13	Methods of Costing	PPT/LECTURE	E-RESOURCES	
14	Types or Techniques of Costing	PPT/LECTURE	E-RESOURCES	
15	Types or Techniques of Costing	PPT/LECTURE	E-RESOURCES	
<b>MODULE II</b>				
16	Accounting and control of material cost- Introduction	PPT/LECTURE	E-RESOURCES	
17	material purchase procedure	PPT/LECTURE		
18	Material stock level	ILLUSTRATIONS		
19	Material stock level	ILLUSTRATIONS		
20	Material stock level	ILLUSTRATIONS		
21	Material stock level	ILLUSTRATIONS		
22	EOQ	ILLUSTRATIONS		
23	ABC	PPT/LECTURE	E-RESOURCES	
24	VED	PPT/LECTURE	E-RESOURCES	
25	FSN	PPT/LECTURE	E-RESOURCES	
26	JIT	PPT/LECTURE	E-RESOURCES	

27	Perpetual and periodic inventory system	PPT/LECTURE	E-RESOURCES	
28	Continuous stock taking	PPT/LECTURE	E-RESOURCES	
29	Material losses-Wastage-scrap-Spoilage-Defectives	PPT/LECTURE	E-RESOURCES	
30	Pricing-LIFO	ILLUSTRATIONS		
31	LIFO	ILLUSTRATIONS		
32	FIFO	ILLUSTRATIONS		
33	Simple average	ILLUSTRATIONS		
34	Weighted average	ILLUSTRATIONS		
35	FIRST CIA TEST			
MODULE III				
36	Accounting and control of labour cost	PPT/LECTURE	E-RESOURCES	
37	Time keeping and time booking	PPT/LECTURE	E-RESOURCES	
38	Systems of wage payment	PPT/LECTURE	E-RESOURCES	
39	Time rate system	ILLUSTRATIONS		
40	piece rate system	ILLUSTRATIONS		
41	Differential piece rate system	ILLUSTRATIONS		
42	Differential piece rate system	ILLUSTRATIONS		
43	Differential piece rate system	ILLUSTRATIONS		
44	Incentive plan-Halsey plan- Rowan plan	ILLUSTRATIONS		
45	Incentive plan-Halsey plan- Rowan plan	ILLUSTRATIONS		
46	Incentive plan-Halsey plan- Rowan plan	ILLUSTRATIONS		
47	Incentive plan-Halsey plan- Rowan plan	ILLUSTRATIONS		
48	Incentive plan-Halsey plan- Rowan plan	ILLUSTRATIONS		
49	Incentive plan-Halsey plan- Rowan plan	ILLUSTRATIONS		
50	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
51	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
52	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
53	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
54	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
55	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
MODULE IV				
56	Accounting for Over Head	PPT/LECTURE	E-RESOURCES	
57	Classification of Over Head	PPT/LECTURE	E-RESOURCES	
58	Primary and Secondary distribution	ILLUSTRATIONS		

59	Primary and Secondary distribution	ILLUSTRATIONS		
60	Absorption of overhead	ILLUSTRATIONS		
61	Absorption of overhead	ILLUSTRATIONS		
62	Percentage method	ILLUSTRATIONS		
63	Unit rate method	ILLUSTRATIONS		
64	Machine hour method	ILLUSTRATIONS		
65	Machine hour method	ILLUSTRATIONS		
66	Machine hour method	ILLUSTRATIONS		
67	Labour hour rate method	ILLUSTRATIONS		
68	Simultaneous equation method-	ILLUSTRATIONS		
69	Simultaneous equation method-	ILLUSTRATIONS		
70	Over absorption and under absorption	ILLUSTRATIONS		
MODULE V				
71	Preparation of Cost Sheet	ILLUSTRATIONS		
72	Preparation of Cost Sheet	ILLUSTRATIONS		
73	Preparation of Cost Sheet	ILLUSTRATIONS		
74	Preparation of Cost Sheet	ILLUSTRATIONS		
75	Preparation of Cost Sheet	ILLUSTRATIONS		
76	Preparation of Cost Sheet	ILLUSTRATIONS		
77	Preparation of Cost Sheet	ILLUSTRATIONS		
78	Preparation of Cost Sheet	ILLUSTRATIONS		
79	Preparation of Cost Sheet	ILLUSTRATIONS		
80	Preparation of Cost Sheet	ILLUSTRATIONS		
81	Tender and quotation	ILLUSTRATIONS		
82	Tender and quotation	ILLUSTRATIONS		
83	Tender and quotation	ILLUSTRATIONS		
84	Tender and quotation	ILLUSTRATIONS		
85	Tender and quotation	ILLUSTRATIONS		
86	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
87	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
88	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
89	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
90	SECOND CIA TEST			

#### SUGGESTED READINGS

1. Advanced cost accounting-SP.Jain and K.L Narang
2. Advanced cost accounting, N.K.Prasad
3. Advanced cost accounting, S.N Maheswary
4. Theory and practice of cost accounting, M.L.Agarwal.
5. Cost Accounting, M.C.Sukla and T.S.Grewal. AhmmadNaseem

### COURSE PLAN

PROGRAMME	BCOM. COMPUTER APPLICATIONS (S/F)	SEMESTER	5
COURSE TITLE	SPECIAL ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	108

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1.	Accounts of banking companies-	PPT/Lecture	video	
2.	Meaning of banking companies	PPT/Lecture		
3.	Important provisions of banking companies Act, 1949	PPT/Lecture		
4.	Important provisions of banking companies Act, 1949	PPT/Lecture		
5.	Important provisions of banking companies Act, 1949	PPT/Lecture		
6.	Important provisions of banking companies Act, 1949	PPT/Lecture		
7.	Important provisions of banking companies Act, 1949	PPT/Lecture		
8.	preparation of final accounts of banking companies	Illustrations		
9.	preparation of final accounts of banking companies	Illustrations		
10.	preparation of final accounts of banking companies	Illustrations		
11.	preparation of final accounts of banking companies	Illustrations		
12.	preparation of final accounts of banking companies	Illustrations		
13.	<b>Profit and loss account, Balance sheet</b>	Illustrations		
14.	Profit and loss account, Balance sheet	Illustrations		
15.	Profit and loss account, Balance sheet	Illustrations		
16.	Profit and loss account, Balance sheet	Illustrations		
17.	Profit and loss account, Balance sheet	Illustrations		
18.	Profit and loss account, Balance sheet	Illustrations		

19.	Profit and loss account, Balance sheet	Illustrations		
20.	Profit and loss account, Balance sheet	Illustrations		
21.	Profit and loss account, Balance sheet	Illustrations		
22.	transactions of special type			
23.	transactions of special type	Illustrations		
24.	transactions of special type	Illustrations		
25.	transactions of special type	Illustrations		
26.	Asset classification and provisions	Illustrations		
27.	Asset classification and provisions	Illustrations		
28.	Asset classification and provisions	Illustrations		
29.	Non Performing Assets	Illustrations		
30.	Non Performing Assets	Illustrations		
MODULE II				
31.	Accounts of Insurance Companies	Lecture		
32.	Insurance companies-special terms	lecture		
33.	Final accounts-Accounts of life insurance	Illustrations		
34.	Final accounts-Accounts of life insurance	Illustrations		
35.	Final accounts-Accounts of life insurance	Illustrations		
36.	revenue account	Illustrations		
37.	revenue account	Illustrations		
38.	Profit and loss account	Illustrations		
39.	Profit and loss account	Illustrations		
40.	Balance sheet ( As per IRDA regulation Act-2002	Illustrations		
41.	Balance sheet ( As per IRDA regulation Act-2002	Illustrations		

42.	Determination of profit in life insurance business	Illustrations		
43.	Determination of profit in life insurance business	Illustrations		
44.	Determination of profit in life insurance business	Illustrations		
45.	Determination of profit in life insurance business	Illustrations		
46.	Determination of profit in life insurance business	Illustrations		
47.	valuation balance sheet	Illustrations		
48.	valuation balance sheet	Illustrations		
49.	Accounts of general insurance companies-Fire	Illustrations		
50.	Accounts of general insurance companies-fire	Illustrations		
51.	Accounts of general insurance companies- fire	Illustrations		
52.	<b>Accounts of general insurance companies-fire</b>	Illustrations		
53.	<b>Accounts of general insurance companies-fire</b>	Illustrations		
54.	<b>Accounts of general insurance companies - marine</b>	Illustrations		
55.	<b>Accounts of general insurance companies-marine</b>	Illustrations		
56.	Accounts of general insurance companies-marine	Illustrations		
57.	Revenue account-Profit and loss account and Balance sheet	Illustrations		
58.	Revenue account-Profit and loss account and Balance sheet	Illustrations		
59.	Revenue account-Profit and loss account and Balance sheet	Illustrations		
60.	FIRST INTERNAL ASSESSMENT TEST			
	MODULE III			
61.	Investment account	Lecture		
62.	cum-interest-Ex-interest	Illustrations		
63.	cum-interest-Ex-interest	Illustrations		
64.	cum-interest-Ex-interest	Illustrations		

65.	Cum dividend-Ex dividend	Illustrations		
66.	Cum dividend-Ex dividend	Illustrations		
67.	Cum dividend-Ex dividend	Illustrations		
68.	Cum dividend-Ex dividend	Illustrations		
69.	treatment of bonus share	Illustrations		
70.	treatment of bonus share	Illustrations		
71.	Right shares	Lecture		
72.	Right shares	Illustrations		
73.	Preparation of investment account	Illustrations		
74.	Preparation of investment account	Illustrations		
75.	Preparation of investment account	Illustrations		
MODULE IV				
76.	Insurance claims			
77.	Types of claims	Illustrations		
78.	Types of claims	Illustrations		
79.	Types of claims	Illustrations		
80.	Types of claims	Illustrations		
81.	loss of stock policy	Illustrations		
82.	loss of stock policy	Illustrations		
83.	Ascertainment of the value of stock on the date of fire	Illustrations		
84.	Ascertainment of the value of stock on the date of fire	Illustrations		
85.	Ascertainment of the value of stock on the date of fire	Illustrations		
86.	<b>Ascertainment of actual amount of claim to be lodged</b>	Illustrations		
87.	<b>Ascertainment of actual amount of claim to be lodged</b>	Illustrations		



88.	Average clause	Illustrations		
89.	Loss of profit policy	Illustrations		
90	Procedure to ascertain amount of claim.	Illustrations		
91	Procedure to ascertain amount of claim.	Illustrations		
92	Procedure to ascertain amount of claim.	Illustrations		
93	Procedure to ascertain amount of claim.	Illustrations		
MODULE - V				
94	Dissolution of partnership firms	Lecture		
95	preparation of realization account	Illustrations		
96	preparation of realization account	Illustrations		
97	preparation of realization account	Illustrations		
98	capital account and cash account	Illustrations		
99	capital account and cash account	Illustrations		
100	capital account and cash account	Illustrations		
101	capital account and cash account	Illustrations		
102	Preparation of the statement showing the distribution of cash	Illustrations		
103	Preparation of the statement showing the distribution of cash	Illustrations		
104	Preparation of the statement showing the distribution of cash	Illustrations		
105	Preparation of the statement showing the distribution of cash	Illustrations		
106	Question paper discussion	Discussions		
107	Question paper discussion	Discussions		
108	SECOND INTERNAL ASSESSMENT TEST			

### INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Piecemeal distribution
2	Calculation of claims

#### References

- 1. Jain.S.P and Narang.K.L : Advanced Accountancy 2. Maheswari.S.N and Maheswari S.K : Advanced Accounting 3. Paul.K.R : Corporate Accounting 4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting 5. Mc Shukla and T.S.Grewal : Advanced Accounts 6. Rawat.D.S : Accounting 7. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice

#### Web resource references:

[https://www.dphu.org/uploads/attachements/books/books\\_3970\\_0.pdf](https://www.dphu.org/uploads/attachements/books/books_3970_0.pdf)

## COURSE PLAN

PROGRAMME	BCOM COMPUTER APPLICATIONS (S/F)	SEMESTER	5
COURSE TITLE	ADVERTISING AND SALES PROMOTION	CREDIT	3
HOURS/SEM	90		

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1.	Advertising-Meaning	Discussion & Presentation	Discussion	
2.	Scope	Lecture		
3.	Objectives	Lecture		
4.	Merits and demerits	Lecture		
5.	Process of developing an advertising programme	Lecture		
6.	Process of developing an advertising programme	Lecture		
7.	Process of developing an advertising programme	Lecturing		
8.	Process of developing an advertising programme	Lecturing& PPT		
9.	Process of developing an advertising programme	Lecturing& PPT	Notes	
10.	Process of developing an advertising programme	Lecturing		
11.	Process of developing an advertising programme	Lecturing		
12.	Process of developing an advertising programme	Lecturing		
13.	Process of developing an advertising programme	Lecturing		
14.	Process of developing an advertising programme	Lecturing		

15.	Process of developing an advertising programme	Lecturing		
16.	Process of developing an advertising programme	Lecturing		
17.	Process of developing an advertising programme	Lecturing	Seminar	
18.	Process of developing an advertising programme	Lecturing		
19.	Process of developing an advertising programme	Lecturing		
20.	Process of developing an advertising programme	Lecturing		
MODULE - II				
21.	Advertisement appeal	Lecturing		
22.	Copy writing	Lecturing and discussions		
23.	Copy testing	Lecturing		
24.	Advertising media	Lecturing		
25.	Media planning and strategy	Lecturing& PPT		
26.	Types of media	Lecturing& PPT		
27.	Types of media	Lecturing& PPT		
28.	Types of media	Lecturing& PPT		
29.	Media planning and strategy	Lecturing& PPT		
30.	Media planning and strategy	Lecturing		
31.	Media planning and strategy	Lecturing	Q & A Session	
32.	-Media selection	Lecturing& PPT		
33.	-Media selection	Lecturing		
34.	-Media selection	Lecturing		

35.	Advertisement agency- Selection of agency	Lecturing		
36.	Planning advertising campaign	Lecturing		
37.	Advertising research	Lecturing		
38.	Measuring the effectiveness of advertising -methods	Lecturing		
39.	Measuring the effectiveness of advertising -methods	Lecturing		
40.	FIRST CIA	Lecturing		
MODULE - III				
41.	Social, economical and legal aspects of advertisement.	Lecturing		
42.	Social, economical and legal aspects of advertisement.	Lecturing		
43.	Social, economical and legal aspects of advertisement.	Lecturing		
44.	Social, economical and legal aspects of advertisement.			
45.	Social, economical and legal aspects of advertisement.	Lecturing		
46.	Social, economical and legal aspects of advertisement.	Lecturing		
47.	Social, economical and legal aspects of advertisement.	Lecturing		
48.	Social, economical and legal aspects of advertisement.	Lecturing		
49.	Social, economical and legal aspects of advertisement.	Lecturing		
50.	Social, economical and legal aspects of advertisement.	Lecturing and discussions		
MODULE - IV				
51.	Sales promotion-Definition	Lecturing		

52.	Scope	Lecturing		
53.	Methods			
54.	Methods	Lecturing		
55.	Sales promotion mix	Lecturing		
56.	Sales promotion mix	Lecturing		
57.	Developing sales promotion campaign	Lecturing		
58.	Developing sales promotion campaign	Lecturing		
59.	Developing sales promotion campaign	Lecturing		
60.	Developing sales promotion campaign	Lecturing		
61.	Sales promotion budget and its preparation	Lecturing		
62.	Sales promotion budget and its preparation	Lecturing		
63.	Sales promotion budget and its preparation	Lecturing		
64.	Effects of sales promotion on brand equity.	Lecturing		
65.	Effects of sales promotion on brand equity.	Lecturing		
66.	Effects of sales promotion on brand equity.	Lecturing		
67.	Effects of sales promotion on brand equity.	Lecturing		
68.	Effects of sales promotion on brand equity.	Lecturing		
69.	Effects of sales promotion on brand equity.	Lecturing		

70.	Effects of sales promotion on brand equity.	Lecturing		
MODULE -V				
71.	Personal selling	Lecturing		
72.	Nature and importance	Lecturing& PPT		
73.	Nature and importance	Lecturing& PPT		
74.	Nature and importance	Lecturing& PPT		
75.	Nature and importance	Lecturing& PPT		
76.	Purpose	Lecturing& PPT		
77.	Process	Lecturing& PPT		
78.	Types of sales persons	Lecturing& PPT		
79.	Sales force management	Lecturing& PPT		
80.	Establishing sales objectives	Lecturing		
81.	Recruitment and training of sales force	Lecturing& PPT		
82.	Evaluating sales force			
83.	Revision and discussion	Lecturing		
84.	Revision and discussion	Lecturing		
85.	Revision and discussion	Lecturing		
86.	Revision and discussion	Lecturing		
87.	Revision and discussion	Lecturing		
88.	Question paper discussion	Discussion		
89.	Question paper discussion	Discussion		
90.	SECOND CIA			

## ASSIGNMENTS

	Assignment
1	Development of advertisement programme
2	Evaluation of different advertisement media

## BOOKS FOR REFERENCES

Advertising in the Indian Context, S.A Chunnawala. • Advertising, Marketing, and Sales management, Devandra Thakku. • Advertising Management, Rajeev Batra.. • Advertising, Sales and Promotion Management, S.A. Chunnawala. • Sales Promotion and Advertising Management, A.N.Mishra. • Marketing, Sales and Customer Service, Jones.

## COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	5
COURSE TITLE	FUNDAMENTALS OF ACCOUNTING	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Accounting	PPT	Q & A Session	
2	Meaning	PPT/Lecture		
3	Objects	PPT/Lecture		
4-6	Concepts and conventions			
7	Double entry	PPT/Lecture		
8-10	Book keeping and accounting	PPT/Lecture		
11-13	Accountancy the language of business world	PPT/Lecture		
14	Principles of double entry	PPT/Lecture		
15-17	Advantages of double entry	Lecture		
18	Viva	Lecture		
19	Revision			
20	Revision			
<b>MODULE II</b>				
21-22	Journal	PPT/Lecture	Q & A Session	
23-25	Rules of debit and credit	CSR		
26-27	Kinds of accounts	Lecture		
28-30	Journalizing	Lecture		
CIA-1				
<b>MODULE III</b>				
31-32	Ledger	PPT/Lecture	Q & A Session	
33-35	Sub divisions of ledger	PPT/Lecture		
36	Account	PPT/Lecture		
37-38	Form of an account	Lecture		
39-41	Posting of journal	Lecture		
42-43	Balancing of accounts	PPT/Lecture		
44-45	Cash book	PPT/Lecture		
46-49	Simple column, double column	PPT/Lecture		
50	Petty cash book	PPT/Lecture		
<b>MODULE IV</b>				
51	Trial balance	PPT/Lecture		
52-53	Meaning-objectives	PPT/Lecture		
54-60	ry of accounting entries	PPT/Lecture		



CIA II				
MODULE V				
61-64	Final accounts	PPT/Lecture		
65-66	Trading and profit and loss account	PPPT/Lecture		
67-68	Balance sheet	PPT/Lecture		
69-72	Problems	PPT/Lecture		

## References

- Advanced Accountancy- R L Gupta and M Radhaswamy.
- Advanced Accounting - S P Iyengar.
- Advanced Accountancy P C Tulsian.
- Elements of Book Keeping and Accounts M C K Nambiar
- Advanced Accounting, M.C.Sukla and T.S.Grewal.

## COURSE PLAN

PROGRAMME	BCOM COMPUTER APPLICATION	SEMESTER	5
COURSE TITLE	COMPUTERISED ACCOUNTING	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Introduction to computerised accounting	PPT	video	
2, 3	Clarification of objectives, Assignments, Expectations, Internal marks, Practical works, record, Lab hours, Groups division	PPT/Lecture		
4, 5	Accounting Vs. Manual accounting- merits of computerised accounting, Tally 9 - Features of Tally – Screen components.	PPT/Lecture		
6,7	Lab		e-resource	
8, 9	Creation of Company- selecting a company– altering/ modifying company creation details – Deleting a company	PPT/Lecture		
9, 10	F 11 Features for accounting	PPT/Lecture		
11, 12	Lab		e-resource	
13, 14	F 12 Accounting Configuration.	PPT/Lecture		
<b>MODULE II</b>				
15, 16	Accounts and Vouchers–account groups – pre-defined groups	PPT/Lecture		
17, 18	creating single & multiple groups – creation of primary account groups	PPT/Lecture		
	Lab	Practical	e-resource	
18, 19	creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers	PPT/Lecture		
20, 21	Lab	Practical	e-resource	
22, 23	Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry	PPT/Lecture		

24	creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers	PPT/Lecture		
25	post-dated vouchers – reverse journal – bank reconciliation statement, creating budget	PPT/Lecture		
26	Lab	Practical	e-resource	
27	generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books	PPT/Lecture		
28	statement of accounts – ratio analysis. cash flow - fund flow – list of accounts – exception reports, short cut keys.	PPT/Lecture		
29	CIA-1			
<b>MODULE III</b>				
30, 31	Accounts with inventory – enabling F 11 and F 12	PPT/Lecture		
32, 33, 34	stock category – stock group – single/multiple creation of stock category and stock group	PPT/Lecture		
35, 36	creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups	PPT/Lecture		
37, 38	units, items and godowns– cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres	Lecture	Discussion	
39, 40, 41	purchase / sales orders - Inventory vouchers - using inventory vouchers	Lecture	Q &Ans Session	
42, 43	using accounting vouchers with inventory details (invoicemode) - Tally Security - Tally vault –Tally audit	PPT/Lecture		
44, 45	Lab	Practical	e-resource	
46, 47	advanced security control – back-up and restore – inventory reports	PPT/Lecture		
48, 49	stock summary - inventory books – statement of inventory	PPT/Lecture		
50	Lab	Practical	e-resource	
<b>MODULE IV</b>				
51, 52	Accounting with Tax– F 11 & F 12 settings for taxation	PPT/Lecture		
53, 54	TDS - ledgersrelated to TDS – creating TDS voucher types - TDS reports – TCS – service tax	Lecture		
55, 56	Lab	Practical	e-resource	
57, 58	GST – GST terminologies – computing GST – ledgers and vouchers pertaining to GST	PPT/Lecture		

59, 60	GST forms – interstate trade and intra state trade	PPT/Lecture		
61, 62	Lab	Practical	e-resource	
63, 64	CGST, SGST, IGST,UTGST, Input & output tax	PPT/Lecture		
65, 66	Lab	PPT/Lecture	e-resource	
	MODULE V			
67, 68	Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple	PPT/Lecture		
69, 70	Creation of employee head – salary details – configuration of salary details – creating units of work	PPT/Lecture		
71, 72	Lab	Practical	e-resource	
73, 74	Managing and creating attendance / production types – F 12 payroll configuration	PPT/Lecture		
75, 76	payroll vouchers – creating payroll voucher types - displaying, altering and deleting payroll documents– payroll reports (full) – configuring all payroll reports – statutory deductions	PPT/Lecture		
77, 78	Lab	Practical	e-resource	
79, 80	PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure -	PPT/Lecture		
81, 82	Lab	Practical	e-resource	
83, 84	gratuity calculation, creation and accounting	PPT/Lecture	Video	
85, 86	Lab	Practical	e-resource	
87, 88	generating a sample pay slip employee loan & salary advance management.	PPT/Lecture		
CIA - II				
89, 90	Revision	Lecture		CO 5

**References**

- Indian Journal of Public administration
- Journal of Health Management
- Indian Journal of Social work
- Economic and Political Weekly

**Web resource references:**

- <https://en.wikipedia.org/wiki/>

**Practical Training:**

Prepare final accounts of a Company in Tally Accounts only

Prepare final accounts of a Company in Tally with Inventory

Prepare budget

Prepare cost center

Prepare cost category

Prepare final accounts of a Company in Tally with GST

Prepare final accounts of a Company in Tally with TDS

Prepare Payroll