

<b>Continuous Evaluation</b>	a)	Test Paper- 1	5
	b)	Test Paper-2	5
	c)	Assignment	7.5
	d)	Seminar/Viva/Book-Article Review	7.5
	<b>Practical</b>		<b>10</b>
	a)	Assignment	5
	b)	Case study / practical report	5
	<b>Total</b>		<b>35</b>
<b>Total</b>			<b>100</b>

**COURSE TITLE: ACCOUNTING PACKAGES AND SPREADSHEET  
APPLICATIONS IN BUSINESS**

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
V	SEC	100 - 199	<b>KU5SECCOM101</b>	3	60

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practicum)			Total Marks (T+P)	Duration of ESE (Hours)
Lecture	Practicum	Tutorial	ESE	CE	Total	ESE	CE	Total	75	1½
2	2	-	35	15	50	15	10	25		

**Course Description:**

This course introduces students to modern digital accounting practices using commercial accounting software (Tally) and robust data analysis techniques using spreadsheet applications ( MS Excel/Google Sheets). The focus is on **practical, hands-on application** to process financial transactions, generate statutory reports, and analyze business data for effective decision-making.

**Course Outcomes:**

CO No.	Expected Outcome	Learning Domains
1	<b>Understand</b> the fundamentals of computerized accounting and configure a company in an accounting package.	U
2	<b>Apply</b> accounting software to record routine business transactions (sales, purchase, payments) and manage inventory.	A
3	<b>analyze</b> financial statements and statutory reports (GST, TDS) generated from the accounting package.	An
4	<b>Utilize</b> advanced features of spreadsheets (functions, pivot tables, visualization) for quantitative data analysis.	A
5	<b>Evaluate</b> financial and business data using quantitative techniques on spreadsheets for data-driven decision-making.	E

\* *Remember (R), Understand (U), Apply (A), Analyze (An), Evaluate (E), Create (C)*

#### Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	2	3	2
CO2	3	1	2	3	2
CO3	3	2	3	3	3
CO4	2	2	2	3	2
CO5	3	3	3	3	3

### COURSE CONTENTS

Module	Unit	Content	Hours
I	<b>Computerized Accounting Fundamentals &amp; Setup</b>		
		<b>Introduction:</b> Meaning, advantages, and limitations of computerized accounting; comparing manual vs. computerized accounting. <b>Accounting Package Overview (Tally):</b> Features, menu structure, and navigation.	3
		<b>Company Creation and Configuration:</b> Setting up a new company, financial year, and security controls. <b>Chart of Accounts:</b> Creation of ledger accounts, groups, cost centres, and cost categories.	3

		<b>Voucher Entry Fundamentals:</b> Understanding voucher types (Receipt, Payment, Journal, Contra).	
	<b>Transaction Processing &amp; Inventory Management</b>		
II		<b>Recording Routine Transactions:</b> Practical entry of transactions: Cash/Bank, credit sales and purchases, and simple adjustments.	4
		<b>Inventory Management:</b> Configuring inventory features, creation of stock groups, stock categories, and units of measure. <b>Advanced Vouchers:</b> Recording purchase orders, sales orders, delivery notes, and receipt notes.	4
	<b>Financial Reporting and Statutory Analysis</b>		
III		<b>Financial Reports:</b> Generating and interpreting the Trial Balance, Trading Account, Profit and Loss Account, and Balance Sheet.	5
		<b>Management Reporting:</b> Generating cash flow and funds flow statements (basic). <b>Managing Debtors/Creditors:</b> Bill-wise details and reconciliation. <b>Data Management:</b> Backup, restore, and export of data to external applications (Excel/PDF).	4
	<b>Spreadsheet Applications in Financial Analysis</b>		
IV		<b>Basic to Intermediate Functions:</b> SUM, AVERAGE, COUNT, MIN, MAX, IF, SUMIF/COUNTIF, VLOOKUP/HLOOKUP. <b>Data Tools and Formatting:</b> Sorting, Filtering, Conditional Formatting, and basic data validation.	4
		<b>Financial Modelling:</b> Using functions for loan amortization (PMT, PV, FV) and calculating investment returns (NPV, IRR). <b>Data Visualization and Analysis:</b> Creating appropriate charts (Bar, Pie, Line) and utilizing <b>Pivot Tables</b> for summarizing large financial datasets.	5
	<b>Practicum Module: Suggested Activities:</b>		
V		<b>Accounting Package Proficiency</b>  1. <b>Company Setup and Chart of Accounts:</b> Configure a new company. Create a list of 10 Ledgers (e.g., Sundry Debtors/Creditors, Tax Ledgers) and 5 Stock Items with appropriate Groups and Units. 2. <b>Complex Transaction Recording:</b> Record a minimum of 5 transactions that include: a credit purchase, a bank payment, a credit sale, and a journal voucher for adjustment (e.g., depreciation). 3. <b>Inventory Management &amp; Reporting:</b> Record a Purchase Order and a subsequent Purchase Voucher	30

		<p>for 5 items. Track the inventory balance and generate the <b>Stock Summary Report</b> as of the transaction date.</p> <p>4. <b>Final Reporting and Export:</b> Generate the final <b>Balance Sheet</b> and export it to a PDF or Excel file. Generate the <b>Trial Balance</b> and export it to a spreadsheet application for further analysis.</p> <p><b>Spreadsheet Application Proficiency</b></p> <p>5. <b>Data Lookup and Logic Function:</b> Given a dataset of employee sales records and a separate commission table, use the <b>VLOOKUP</b> function and the <b>IF function</b> to calculate the commission earned by each employee.</p> <p>6. <b>Pivot Table Summarization:</b> Analyze a large transaction file (provided as raw data). Create a <b>Pivot Table</b> to summarize the <b>Total Sales</b> grouped by <b>Product Category</b> and <b>Month</b>.</p> <p>7. <b>Financial Decision Modeling (NPV/IRR):</b> Build a basic model to evaluate an investment. Input initial outlay and 5 years of cash flows. Use the <b>NPV</b> and <b>IRR</b> functions to provide a recommendation.</p> <p>8. <b>Budgetary Variance and Visualization:</b> Import or input Budget vs. Actual Sales data for 12 months. Calculate the <b>Percentage Variance</b> and create a suitable <b>Column Chart</b> to visually highlight the months that exceeded the budget.</p>	
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### Essential Readings

1. **Gupta, R. K.** (Latest Edition). *Tally ERP. 9 with GST / Tally Prime*. Ramesh Publishing House.
2. **Kashyap, C. S.** (Latest Edition). *Computerized Accounting with Tally Prime and GST*. Kalyani Publishers.
3. **Cox, Frye, and Preppernau.** (Latest Edition). *Microsoft Excel (Current Version) Complete*. Pearson Education.

### Suggested Readings

1. **Srivastava, M.** *Computerized Accounting*. S. Chand Publishing.
2. **Wayne L. Winston.** (Latest Edition). *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press.

### Assessment Rubrics:

Evaluation Type	Components	Marks
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<b>End Semester Evaluation</b>	Theory		35
	Practical		15
	<b>Total</b>		<b>50</b>
<b>Continuous Evaluation</b>	<b>Theory</b>		<b>15</b>
	a)	Test Paper- 1	3
	b)	Test Paper-2	3
	c)	Assignment	4.5
	d)	Seminar/Viva/Book-Article Review	4.5
	<b>Practical</b>		<b>10</b>
	a)	Assignment	5
	b)	Case study / practical report	5
	<b>Total</b>		<b>25</b>
	<b>Total</b>		

**COURSE TITLE : AUDITING PRINCIPLES AND PRACTICES**

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	DSC	300-399	<b>KU6DSCCOM303</b>	4	60

Learning Approach (Hours/ Week)			Marks Distribution			Duration of ESE (Hours)
Lecture	Practical/ Internship	Tutorial	CE	ESE	Total	
4	-	-	30	70	100	2

**Course Description:**

This course attempts to assist the students to ensure that the books of accounts are properly maintained by the concern as required by law. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information, also emphasizes ethical and legal aspects and considerations