

SHAHEED BHAGAT SINGH EVENING COLLEGE
DEPARTMENT OF COMMERCE

Date: 03/02/2020

A meeting of the final guidelines committee for paper titled Computerized Accounting System (CAS) of B.Com (Prog.) Paper BC 6.1(d) semester VI was held at Committee Room of SBS Morning College

1. Dr. S.K. Grover (Convenor)
2. Dr. Ritu Sapra (Department of Commerce, D.U. Representative)
3. Dr. Amrita Kaur (Assistant Professor, SBSE College)
4. Sh. M.C. Sharma (Associate Professor, SBSE College)
5. Sh. H.N. Tiwari, *Special Invitee* (Asst. Professor, Department of Commerce, Shri Ram College of Commerce)
6. Dr. Hem Chand Jain, *Special Invitee* (Principal, DDU College)

Deliberations were carried by esteemed colleagues for formulating the CAS Guidelines in its detailed form.

CAS guidelines were framed and are enclosed.



(Dr. S.K. Grover)

Department of Commerce
SBSE College



(Dr. Ritu Sapra)

Department of Commerce
Delhi University
Representative

Department of commerce

University of Delhi

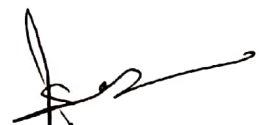
Course:	B.Com (P) Semester: 6
Subject:	Computerized Accounting System
Paper No. :	BC 6.1(d)

The meeting for the above mentioned paper was held at Shaheed Bhagat Singh Evening College on 3rd February, 2020 at 2 p.m. The following guidelines were set in the meeting with the consent of all teachers and the representative of Department of Commerce, University of Delhi:

The lecture distribution for theory and practical topics (along with focus areas) is as follows:

Theory topics

Unit	Focus Areas	Lectures
1-Computerized Accounting	<ul style="list-style-type: none">• Basics of Computerised accounting systems;• Difference between manual and computerized Accounting system• Advantages and Limitations of using Computerizes Accounting System• Grouping, Types of Vouchers, Types of Reports, Process of Creating, Shutting, Backup and Restore of Data.	20
2-Computerised Accounting-Taxation	<ul style="list-style-type: none">• Procedure of Accounting for TDS and GST• Auditing in Computerised Accounting System: Types and Process of Audit	12



3&4-Designing computerized accounting system

- Basic concept of DBMS
- Comparison of DBMS with file system
- Entity
- Attribute
- Types of Relationships: One-One, One-Many, Many-Many
- Concept of Keys: Super Key, Candidate Key, Primary Key, Alternate Key, Secondary Key, Foreign Key, Composite Key
- Referential Integrity Rules
- Joins: Inner, Left and Right
- Designing SQL, Form and Report

20

Practical Topics

Unit	Focus area	Lectures
1- Computerized accounting using Tally ERP	<ul style="list-style-type: none"> • Create, Select, shut, and delete a Company, Configure and Features settings • Creating Accounting Ledgers and Groups • Creating Stock items and Groups • Voucher Entry: Types of vouchers; selection of voucher type for transactions; Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher • Generating Reports -Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement. • Backup and Restore data of a 	10

	Company	
2- Computerized accounting using Tally ERP	<ul style="list-style-type: none"> Taxation: Accounting for Tax Deducted at Source and Goods and Service Tax. 	12
3- Designing computerized accounting system using MS Access	<ul style="list-style-type: none"> Designing computerized accounting system using MS access Creating tables: Field Property Settings Edit, delete, modify operations Creating voucher entry form and entering records Preparing ledgers with SQL, Form, Report Preparing trial balance with SQL, Report 	20
4- Designing accounting support system using MS Access	<ul style="list-style-type: none"> Designing Suppliers and customer system for accounting using Query, Forms and Report Designing payroll system using Query, Forms and Report 	10

The following scheme of assessment and examination was adopted:

ASSESSMENT / EXAMINATION SCHEME (100 marks):

Exam	Marks	Duration	Examiner	
Practical	<ul style="list-style-type: none"> 15 marks - Unit1 & 2 (using Tally ERP) 20 marks – Unit 3 & 4 (using MS Access) 	50 Marks (35+5+10)	3 Hours	External
Theory	*	38	2 Hours	External
Internal	<ul style="list-style-type: none"> 5 marks for class 	12		

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Signature

Assessment	assignment <ul style="list-style-type: none">• 5 marks for class test• 2 marks for attendance			
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*Theory Exam:

- Q1. Five questions of One mark each (Compulsory Question) At least one question from each sub section of theory part.
- Q2, Q3 and Q4 will be of 11 marks each with internal choice. At least one question from each sub section of theory part.

Shovan

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