

COMPUTERISED ACCOUNTING

1. SYLLABUS
2. LEARNING OUTCOMES
3. SCHEME OF WORK

SYLLABUS

Part -C -Computerised Accounting

Chapter 1 : Overview of computerised accounting system (10 Periods)

- 1.1. Computerised Accounting System
- 1.2. Components of CAS
- 1.3. Features of CAS
- 1.4. Grouping of Accounts
- 1.5. Software for CAS-Security features of CAS
- 1.6. Advantages of CAS
- 1.7. Limitations of CAS
- 1.8. Accounting Information System

Chapter 2 : Spread sheet (26 Periods)

- 2.1. Basic Concepts-rows-columns-cell-active cell-cell address-ranges-cell references-relative-absolute-mixed references-Labels-Formulas-Functions-Naming cells and ranges -IF functions and Nested IF Functions, SUM and SUMIF functions, AVERAGE Function, DATE(),Time(), TODAY(), NOW(), DAY(), DATEVALUE()-Mathematical Functions-SUMIF(),ROUND(), ROUNDUP(), ROUNDDOWN(), COUNT(), COUNTA(), COUNTBLANK(), COUNTIF(), ROWS(array), COLUMNS(array)-Text Manipulation Functions-TEXT(), CONCATENATE()-Logical Functions-AND(), OR()-Lookup and Reference Functions-vector form and array form-VLOOKUP(), HLOOKUP()-Financial Functions-ACCRINT(), CUMIPMT(), PV(),FV(), PMT(),RATE(),NPV() Functions.
- 2.2. Data Entry Text Management and Cell Formatting.
- 2.3. Data Formatting.
- 2.4. Defining Print Area
- 2.5. Output Reports
- 2.6. One variable Data Table

2.7. Two variable Data Table

2.8. Pivot Table

2.9. Common Errors

Chapter 3. Use of spreadsheet in business applications (16 Periods)

3.1. Payroll Accounting

3.2. Payroll components

3.3. Template Design

3.4. Asset Accounting - Straight Line method - Written down value method.

3.5. Loan Repayment schedule.

Chapter 4 : Graphs and charts for business data. (10 Periods)

4.1. Graphs and Charts-

4.2. Basic Steps for Graph/chart/Diagram

4.3. Elements of a Chart/ Graph-

4.4. Formatting of Chart

4.5. chart/graph-2D-3D charts

Chapter 5 : Accounting software package :Tally / GNUKhata (22 Periods)

5.1. Features of Accounting software

5.2. Steps in Installation of CAS

5.3. Use of Accounting Software

5.4. Company Creation / Create Organisation

5.5. Hierarchy of account

5.6. Account group of Balance Sheet

5.7. Account group of Profit and Loss Account

5.8. Account Masters / Masters Menu

5.9. Account Groups and Sub Groups

5.10.Account Ledger Creation / Create Account

5.11.Voucher Entry

5.12.Trial balance

5.13.Balance Sheet and Profit and Loss Account.

5.14. Display Report

5.15. Construction of Bank reconciliation statement (small project only)

5.16. Need and Security Features of the Accounting

Chapter 6. Database management system for accounting (20 Periods)

6.1. Understanding and Defining database Requirement

6.2. Identification of Data to be stored in tables-Logical structuring of data in tables

6.3. Creating Database Tables in MS Access / LibreOffice Base

6.4. Creation of Query in MS Access / LibreOffice Base

6.5. Creation of Forms in MS Access / LibreOffice Base

6.6. Creation of Report in MS Access / LibreOffice Base.

Learning Outcomes

COMPUTERISED ACCOUNTING

1. Overview of computerized Accounting System
 - 1.1 Describe the need of Computerised Accounting
 - 1.2 Identify the various components of CAS
 - 1.3 Explain the need , importance and methodology of grouping and codification of Accounts
 - 1.4 Describe the use of a software for CAS and also the merits and demerits of CAS
 - 1.5 List out the various sub systems of Accounting Information System and their functions and characteristics.

2. Spread Sheet
 - 2.1 Outline the concept of spreadsheet and its basic features
 - 2.2 State how to use a spread sheet for various purposes
 - 2.3 Explain the use of various output reports and equip them to prepare reports using spread sheet.
 - 2.4 Check various errors while working with formulas and functions and apply the knowledge in error handling.

3. Use of Spread sheet in Business Applications
 - 3.1 Describe the concept of payroll accounting and apply the knowledge in the development of Spreadsheet application for computing employee's gross pay and net pay.
 - 3.2 Narrate the concept of Computerized Asset Accounting and apply the knowledge in the development of Spread sheet application for computing depreciation under Straight Line Method and Written Down value method
 - 3.3 Describe the concept of calculating interest and repayment of loan and apply the knowledge in the development of Loan Repayment Schedule using Spread sheet.

4. Graphs and Charts for Business Data
 - 4.1 Illustrate the data in graphical form in charts and diagrams using MS Excel / LibreOffice Calc
 - 4.2 State and apply the techniques of changing lay out, types and models of graphs and charts for representing business data using spread sheet

- 4.3 Describe the use of accounting/business data for graphical representation
- 5. Accounting Software Package: Tally / GNUKhata
 - 5.1 Describe and demonstrate installation of Computerised Accounting System
 - 5.2 Describe the features of Tally / GNUKhata accounting software such as grouping of accounts, codification, Account Masters, Voucher entry etc
 - 5.3 Create company / Organisation and books of accounts
 - 5.4 Construct Trial balance, Trading and P&L account and a Balance sheet and other reports
 - 5.5 Prepare a bank Reconciliation Statement as on date
- 6. Database Management System For Accounting
 - 6.1 Define the requirements that are expected from the database application
 - 6.2 Explain how to identify data to be stored in tables and develop a suitable framework
 - 6.3 State different ways to structure database as per requirement
 - 6.4 Design and create MS Access / LibreOffice Base components such as tables, forms, queries, and reports
 - 6.5 Make use of MS Access / LibreOffice Base for developing simple database applications for capturing, storing and retrieving data

Scheme of Work

Accountancy with Computerised Accounting - XII

Term	Units	Periods	Unit weight in scores
PART - I ACCOUNTING			
Term 1	June, July, August		
1	Accounting for not-for-profit organisation	24	10
2.	Accounting for Partnership-Basic concepts	16	5
Term 2	September, October, November, December		
3	Reconstitution of Partnership-Admission of a Partner	22	10
4.	Reconstitution of Partnership-Retirement / death of a Partner	20	7
Term 3	January, February		
5	Dissolution of Partnership firm	22	8
PART -III COMPUTERISED ACCOUNTING			
Term 1	June, July, August		
1.	Overview of Computerised Accounting System	10	2
2.	Spread sheet	26	4
Term 2	September, October, November, December		
3.	Use of spread sheet in business applications	16	3
4	Graphs and charts for business	10	2
5.	Accounting software Package	22	5
Term 3	January, February		
6	Data Base Management system	20	4
		208	60