

SYLLABUS FOR THE BATCH FROM YEAR 2025 TO 2026

FOR

Certificate Course in Digital Accounting

(Credit Based Evaluation and Grading System)

Semester: I-II

EXAMINATIONS: 2025-2026

The Certificate Programme Offered:

- **Certificate Course in Digital Accounting (6 Months duration)**



Program Outcomes:

- **Understanding of Accounting Principles:** Students will gain an understanding of the fundamentals of accounting, including financial statements (balance sheet, income statement, etc.), bookkeeping, journal entries, and accounting cycles.
- **Proficiency in Accounting Software:** Students will gain hands-on experience with popular accounting software such as Tally and learn how to navigate the software interface, manage accounts, and input financial data accurately.
- **Integration of Accounting with Business Operations:** Students will Learn how accounting software interacts with other areas of business management, such as inventory, and sales.
- **Career Readiness & Employability – Practical Experience – Career Opportunities:** Students should be prepared to pursue careers as accountants, bookkeepers, or financial analysts, leveraging their skills with accounting software to perform various tasks.

Name of the Department: University School of Financial Studies
In collaboration with

Directorate of Open & Distance Learning and Online Studies

GURU NANAK DEV UNIVERSITY
AMRITSAR

Certificate Course in Digital Accounting (SEMESTER SYSTEM) Offered by Department of University School of Financial Studies in collaboration with Directorate of Open & Distance Learning, Guru Nanak Dev University, Amritsar

Eligibility:

- +2 in any stream with at least 45% marks in aggregate (40% for SC/ST candidates).
- Any student doing Bachelor Degree, Master Degree, M.Phil., Ph.D. from GNDU.

SEMESTER-I

Paper Code	Subject	Marks			Credits
		Internal Assessment	End Term	Total	
ODDA111T	Basic Accounting	30	70	100	4
ODDA112T	Accounting with Tally	30	70	100	4
ODDA113T	Accounting with Busy	30	70	100	4
ODDA114T	Inventory Management with Tally and Busy	30	70	100	4
Total Marks & Credits		120	280	400	16

Basic Accounting

Subject Code: ODDA111T

(Semester – I)

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Introduction: definition of book-keeping and objects, Terms used for accounting, Rules of double entry system of accountancy and its advantages.

Generally Accepted Accounting Principles: Concepts and Conventions

Book of Original Entry: Journal, rules and practice on journalizing transactions.

Section – B

Ledger: Its posting, balancing and closing of accounts practice on posting entries

Cash Book: Simple Cash book, Double column Cash Book and Triple column Cash Book.

Section – C

Subsidiary Books: Records of credit purchases, credit sales purchases returned, sales returns, debit note, credit note, journal paper

Trial balance and Rectification of Errors: Trial balance: objectives, meaning and preparation.

Revenue and Capital: Revenue and Capital Expenditure; Deferred Revenue expenditure, Revenue and Capital Receipts.

Section - D

Financial Statements Meaning, objectives and importance;

Trading and Profit and Loss Account: Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation.

Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital and managers commission. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.

Certificate Course in Digital Accounting (SEMESTER SYSTEM) Offered by Department of University School of Financial Studies in collaboration with Directorate of Open & Distance Learning, Guru Nanak Dev University, Amritsar

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S. C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New

Accounting with Tally
Subject Code: ODDA112T
(Semester – I)

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Company Creation: Creation of Company in Tally, Modification of Company Profile, Deletion of Company Data, Selection of Company, Re-selection of Companies, Shutting of Company.

Gateway of Tally: Accounting Features, Configuration Set Up, Closing & Exiting Tally.

Account Masters: Preparation of Account Masters, Reserved Account Groups & Ledgers, Account Master Creation., Account Group Creation, Account Ledgers Creation, Creation of new Parent Group During Ledger/Group entry, Display of Account Master, Alteration/Deletion of Account Master, Restriction on Deletion of Master, Advanced Accounts Masters creation, Chart of Accounts.

Section – B

Accounts Vouchers: Preparation of Accounts Voucher, Voucher Entry, Debit/Credit Note Voucher, Components of Voucher Entry Screen, Voucher Alteration & Deletion, Voucher Type, Voucher Class, Single Mode Voucher Entry.

Report: Reports Display/Printing, Display Menu, Accounts Books Display, Drill Down & Trace Back, Display Configuration, Reports Printing Buttons, Multi Account Reports, Multiple Account Voucher/Invoice Printing.

Section – C

Cash / Bank Book: Preparation of Cash / Bank Book, Cash/Bank Book Display, Cash/Bank Book Printing, Multi Account Cash/Bank Book.

Journal Book: Preparation of Journal Books, Journal Register, Sales Register, Purchase Register, Debit/Credit Note Register, Multi Account Registers Printing.

Ledger Book: Preparation of Ledger Book, Confirmation of Accounts, Multi Account Ledger Book.

Section – D

Trial Balance: Preparation of Trial Balance, Trial Balance Display, Trial Balance Printing, Extended Trial Balance.

Profit & Loss Statement: Preparation of Profit & Loss Account, Closing Stock Adjustment, Profit & Loss Statement, Preparation of Profit & Loss Appropriation.

Balance Sheet: Preparation of Balance Sheet, Balance Sheet Display, Ratio Analysis

Suggested Readings:

1. Learn Tally. ERP9 with GST by Soumya Ranjan Behera (Author).
2. Tally ERP 9 Training Guide by Ashok K Nadhani (Author).
3. Financial Accounting by Hanif and Mukherjee.

Accounting with Busy
Subject Code: ODDA113T
(Semester – I)

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Company Creation: Creation of Company in Busy, Modification of Company Profile, Deletion of Company Data, Selection of Company, Re-selection of Companies, Shutting of Company.

Gateway of Busy: Accounting Features, Configuration Set Up, Closing & Exiting Busy.

Account Masters: Preparation of Account Masters, Reserved Account Groups & Ledgers, Account Master Creation., Account Group Creation, Account Ledgers Creation, Creation of new Parent Group During Ledger/Group entry, Display of Account Master, Alteration/Deletion of Account Master, Restriction on Deletion of Master, Advanced Accounts Masters creation, Chart of Accounts.

Section – B

Accounts Vouchers: Preparation of Accounts Voucher, Voucher Entry, Debit/Credit Note Voucher, Components of Voucher Entry Screen, Voucher Alteration & Deletion, Voucher Type, Voucher Class, Single Mode Voucher Entry.

Report: Reports Display/Printing, Display Menu, Accounts Books Display, Drill Down & Trace Back, Display Configuration, Reports Printing Buttons, Multi Account Reports, Multiple Account Voucher/Invoice Printing.

Section – C

Cash / Bank Book: Preparation of Cash / Bank Book, Cash/Bank Book Display, Cash/Bank Book Printing, Multi Account Cash/Bank Book.

Journal Book: Preparation of Journal Books, Journal Register, Sales Register, Purchase Register, Debit/Credit Note Register, Multi Account Registers Printing.

Ledger Book: Preparation of Ledger Book, Confirmation of Accounts, Multi Account Ledger Book.

Section – D

Trial Balance: Preparation of Trial Balance, Trial Balance Display, Trial Balance Printing, Extended Trial Balance.

Profit & Loss Statement: Preparation of Profit & Loss Account, Closing Stock Adjustment, Profit & Loss Statement, Preparation of Profit & Loss Appropriation.

Balance Sheet: Preparation of Balance Sheet, Balance Sheet Display, Ratio Analysis

Suggested Readings:

1. Accounting with Busy" by S. K. Singhal (Taxmann Publications)
2. Busy Accounting Practical Problems" by Rajesh Singh (Bharat Law House)
3. Busy User Manual" by V. K. Jain (Busy Infotech Pvt. Ltd.)

Inventory Management with Tally and Busy
Subject Code: ODDA114T
(Semester – I)

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Inventory Management Definition and importance, Types of inventories.

Inventory Control: meaning, objectives, principles of inventory control.

Techniques of inventory control: A.B.C Analysis of Material Control (or Proportional Parts Value Analysis), V.E.D. Analysis, Determination of Material Levels or Stock Limits, Economic Order Quantity (or Economic order Size), Inventory Turnover ratio to review slow and non-moving materials.

Purchase of Material: Just in Time Purchase of Materials, Centralised and Decentralised purchasing, Purchase Procedure, Valuation of Material Purchased.

Store- keeping: objectives of good store keeping, Functions and Duties of Store keeper, Store Organisation, Advantages and Disadvantages of central Stores. Codification of Inventory

Section – B

Store Records: Perpetual Inventory- Bin Card, Stores Ledger, Documents authorising movements of Inventory- Goods Received Notes, Store Requisition Note, Bill of Materials, Material Return Note, Materials transfer Notes, Material Abstract

Inventory Systems: Periodic Inventory System, Perpetual Inventory System

Valuation of Inventory Issued (Or Methods of Pricing of Materials Issued): Cost Price Method-First-in-First-out Method, Last-in-First Method (LIFO), Highest-in-First-out Method, Next-in-First-out Method, Market-Price Method; Average Price Method - Simple Average Price, Weighted Average Price, Periodic Simple Average Price, Periodic Weighted Average Price; Moving Average Price Method; Fixed Price Method or Standard Price Method; Selection of a Proper Method of Valuation.

Section – C

Creating & Configuring Inventory in Tally, Stock Groups, Stock Categories, and Godowns, Units of Measurement, Stock Items Creation & Configuration, Purchase & Sales Management, Inventory Reports (Stock Summary, Stock Valuation, Movement Analysis)

Section – D

Setting Up Inventory in Busy, Stock Item Creation & Classification, Stock Transactions (Purchases, Sales, Returns), Managing Multiple Godowns, Stock Valuation & Report

Suggested Readings:

1. Lal, Jawahar and Lele, R.K., “*Contemporary Accounting Issues*”, 1988, Himalaya Publishers.
2. Porwal, L.S., “*Accounting Theory*”, 2001, Tata McGraw Hill.
3. Lal, Jawahar, “*Corporate Financial Reporting*”, 2009, Taxman.
4. Arora, J.S., “*Price Level Accounting*”, 1999, Deep and Deep Publishers.
5. Chander, Subhash, “*Corporate Reporting Practices*”, 1992, Deep and Deep Publishers.
6. Learn Tally. ERP9 with GST by Soumya Ranjan Behera (Author)
7. Tally ERP 9 Training Guide by Asok K Nadhani (Author)