

# Syllabus

## Panjab University

PGDCA, (2<sup>nd</sup> Semester)

**Paper Title : Computer Based Accounting**

Paper Code : PGD-2104

Max. Marks : 60

Time : 3 Hrs.

Max. Marks : 75

External Marks : 60

Internal Marks : 15

Course Duration : 60 Lectures of one hour each.

Note :

- (i) The Question Paper will consist of Four Sections.
- (ii) Examiner will set total of **NINE** questions comprising **TWO** questions from each section one **ONE** compulsory question of short answer type covering whole syllabi.
- (iii) The students are required to attempt **ONE** question from each Section and the compulsory question.
- (iv) All questions carry equal marks unless specified.

### Unit - I

Accounting: Principles, concepts and conventions, double entry system of accounting, introduction of basic books of accounts of sole proprietary concern, control accounts for debtors and creditors, closing of books of accounts and preparation of trial balance.

Final Accounts: Trading, profit and loss accounts and balance sheet of sole proprietary concern with normal closing entries.

### Unit - II

Introduction to Manufacturing Account, final accounts of partnership firms, limited company.

Introduction to Computerized Financial Accounting, coding logic and codes required, master files, Transaction files, Introduction to documents used data collection, processing of different files, outputs obtained.

### *Unit – III*

Introduction to Computerized Inventory Control, types of inventory and associated documents, Inventory reports–nature and types, Inventory Control : ABC and Age analysis, Methods of Stock validation : LIFO, FIFO, actual bases, Interfacing Inventory with Financial Accounting, Purchasing Sub-Systems, Sales Order processing.

### *Unit – IV*

Introduction to Computerized Payroll & Invoicing Applications, Exposure to Structure Processing and Reports, Interfacing these applications to financial Accounting.

Use of Accounting package Tally: Introduction to Tally, Groups, Ledgers, Vouchers, Orders, Cost Centers and Categories, Stock, Reports in Tally