



K.L.E. Society's
LINGARAJ COLLEGE, BELGAUM
(Autonomous)

DEPARTMENT OF COMMERCE

Code 31104:

CERTIFICATE COURSE IN COMPUTERIZED ACCOUNTING AND TAX PRACTICES

INTRODUCTION:

These courses are skill enhancement courses .Knowledge of Computerized Accounting and Practical aspects of GST Filings. Statutory compliances has become a very important requirement of every business enterprise. The course objective is to develop skills, speed and accuracy in the field of Accounting required in the day to day recording of financial transactions of Proprietorship concerns and by Small and Medium Size Business Organizations, Partnership concerns, Limited Liability Partnerships, and Corporates and also impart knowledge of practical aspects of Goods and Service Tax. The Financial Accounting Software Tally Prime is chosen for the practical training as it is a widely used software by many of the small and medium sized business organizations and is a user friendly software

II. OBJECTIVES OF COURSE

- To independently handle accounting system
- To create, enter and record the transactions.
- To Register the firm online under GST
- To file GST Return and make payment

III. Course Duration: 40 Hours.

IV. Eligibility and intake capacity

1. PUC/10 + 2 pass
2. Selection of the Students is based on entrance test (descriptive exam) and oral tests.
3. Maximum 50 Students are allotted for a batch.

V. Mode of teaching

- Lectures
- Audio Visual Aids

- Practical
- Assignment
- Interaction with experts.

VI. Medium of instruction: English

VII. Programme Structure:

A. Scheme of Examination

The Certificate Course consists of a total Five Units with total of 50 marks. An Examination will be held at the end of the course.

	Examination	Internal Assessment
Paper I	30 Marks	20 Marks
TOTAL		50 Marks

- B. The candidate should secure at least 50% of marks to successfully complete the certificate course.

SYLLABUS

- UNIT 1: Financial Accounting – Tally Prime** **10 Hours**
- Ledger Creation
 - Accounting Voucher Entry – receipt, payment, purchase, sales, debit note credit note, journal, contra
 - Balance Sheet
 - Financial Report
- UNIT 2: Inventory with GST** **12 Hours**
- Stock Creation
 - Inventory Vouchers – Rejection in, Rejection Out, Purchase Order, Sales Order, Receipt Note and Delivery Note
 - Inventory Reports
- UNIT 3: Payroll** **6 Hours**
- Payroll Creation
 - Payroll Vouchers – Attendance Voucher and Payroll Voucher
 - Payroll Reports
- UNIT 4: GST Registration and E-Filing** **6 Hours**
- Meaning
 - Different Types of Registrations
 - Process of Online Registration
 - Filing of GSTR 1 and GSTR 3B
 - Filing of GSTR 4
 - Annual GST Return Filing
- UNIT 5: GST Payment Process and Refund** **6 Hours**
- GST Payment Online Process
 - Creating and Paying Challan
 - Return filing
 - Refund Process

Suggested Readings and Reference Books:

1. Computerised Accounting System and E Filing of Tax Returns : CA ROshan Lodha, Lawpoint Publications, Kolkatta
2. VisghnuPriya Singh, "Tally 9" ,Computect Publications Limited, Fourth Edition
3. A.K.Nadhani and K.K Nadhani "TALLY ERP 9", BPB Publications, Revised Edition