

**MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION EXAMINATION, MUMBAI**

1	Name of Syllabus	C.C. In Advance computerized Accounting using Tally (101112)																																																
2	Max.Nos of Student	25 Students																																																
3	Duration	6 Month																																																
4	Type	Part Time																																																
5	Nos Of Days / Week	6 Days																																																
6	Nos Of Hours /Days	4 Hrs																																																
7	Space Required	Practical Lab = 200 Sq feet Class Room = 200 Sq feet TOTAL = 400 Sq feet																																																
8	Entry Qualification	Computerized Account Using Tally Of MSBVEE PASS OR ITI / COE /HSC Vocational / Diploma / Degree / Post Graduation / in Computer Group																																																
9	Objective Of Syllabus/ introduction	Student should achieve expertise in Computerized Accounting TALLY																																																
10	Employment Opportunity	Can be worked as : 1. Accounts assistant in Financial Services 2. Accounts Executive in BPO/KPO 3. Material Management Executive. 4. Audit Executive. 5. Customer Service Executive.																																																
11	Teacher's Qualification	BSc (CO/IT),DIP(CO/IT) with TALLY																																																
12	Training System	Training System Per Week																																																
		Theory		Practical		Total																																												
		06 hrs		18 hrs		24 hrs																																												
13	Exam. System	<table><tr><th>Sr. No.</th><th>Paper Code</th><th>Name of Subject</th><th>TH/PR</th><th>Hours</th><th>Max. Marks</th><th>Min. Marks</th></tr><tr><td>1</td><td>10111211</td><td>BUISINESS COMMUNICATION</td><td>TH-I</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>2</td><td>10111212</td><td>ACCOUNTANCY</td><td>TH-II</td><td>3 hrs.</td><td>100</td><td>35</td></tr><tr><td>3</td><td>10111221</td><td>COMPUTER FUNDAMENTALS</td><td>PR-I</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td>4</td><td>10111222</td><td>TALLY</td><td>PR-II</td><td>3 hrs.</td><td>100</td><td>50</td></tr><tr><td></td><td></td><td>Total</td><td></td><td></td><td>400</td><td>170</td></tr></table>							Sr. No.	Paper Code	Name of Subject	TH/PR	Hours	Max. Marks	Min. Marks	1	10111211	BUISINESS COMMUNICATION	TH-I	3 hrs.	100	35	2	10111212	ACCOUNTANCY	TH-II	3 hrs.	100	35	3	10111221	COMPUTER FUNDAMENTALS	PR-I	3 hrs.	100	50	4	10111222	TALLY	PR-II	3 hrs.	100	50			Total			400	170
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4	10111222	TALLY	PR-II	3 hrs.	100	50																																												
		Total			400	170																																												

# **Advance computerized Accounting using Tally**

## **Business Communication – Theory - I**

### **Business English**

#### **1. Basic English Grammar -**

- 1.1 Introduction to verbs, adverbs and nouns
- 1.2 Using articles and auxiliaries
- 1.3 Tense – present tense, past tense and future tense

#### **2. Sentences -**

- 2.1 Types of sentences – assertive, affirmative, interrogative, Complex, compound, positive and negative
- 2.2 Making sentences by using idioms and phrases
- 2.3 Making sentences by using antonyms and synonyms

#### **3. Degree –**

- 3.1 Positive degree
- 3.2 Comparative degree
- 3.3 Superlative degree

#### **4. English Reading and Comprehension –**

- 4.1 Reading practice
- 4.2 Understanding and registering in the mind
- 4.3 Recalling and narrating what is read

#### **Effective Communication –**

- 1.1 Obstacles in communication
- 1.2 Overcoming the obstacles
- 1.3 Communication as an effective tool
- 1.4 Stages of communication
- 1.5 Effective listening – listening to differing points of view, taking notes
- 1.6 Reading skills – active reading techniques, general reading and careful reading

#### **Written Communication -**

- 2.1 Introduction to writing skills – planning, drafting and editing
- 2.2 Writing 10 to 15 lines on a given topic
- 2.3 Business letter writing

#### **Oral communication -**

- 3.1 Techniques of good speaking – breathing, articulation, principles governing variation of tones
- 3.2 Art of good speaking - imagination and interpretation, rhythm in words, use of pauses, phrasing, voice modulation, gestures, deportment, memorizing
- 3.3 Developing the right accent
- 3.4 use of appropriate language, body language, voice culture, tone, explaining, justifying, convincing, expressing an opinion, effective meetings
- 3.5 Conversation practice
- 3.6 Situational talks
- 3.7 Telephone conversation

# **Accountancy - Theory - II**

## **Basics of Accountancy**

### **1. Introduction to Accounting -**

- a. Importance of accounting
- b. Accounting principles
- c. Types of accounts

### **2. Introduction to Transaction Analysis –**

- a. Journal entries
- b. Ledger posting and balancing
- c. Trial balance preparation

### **3. Record Keeping and Accountancy–**

- a. Capital and Revenue Transaction
- b. Concept of Depreciation
- c. Bank Reconciliation Statement
- d. Introduction to Profit and Loss Account and Balance Sheet
- e. Concept of finalization

## **Project Presentation –**

**Every student is required to do a project on a given topic related to computerized financial accounting and make a presentation on the same in the class.**

### **1. Introduction to Income Tax –**

Terminology Used  
Residential Status of an Assessee  
Income from Salaries  
Income from Salaries  
Income from House Property  
Income from Business or Profession  
Depreciation  
Capital Gains  
Income from other Sources  
Income from other Sources

### **2. Central Excise –**

Central Excise Duty  
Terminology  
Maintenance of Excise Records  
CENVAT  
Special Excise Duty  
Value of Excisable Goods  
Registration of Central Excise  
Removal of Goods  
Daily Stock Account  
Duty Payable on Removal  
CENVAT Credit for Inputs  
Payment of Duty  
Interest on Delayed Payment of Duty  
Refund of Duty  
Export without Payment of Duty  
Remission of Duty

### **3. Customs Duty –**

Charge of Customs Duty  
Terminology  
Confiscation of Improperly Imported Goods  
Penalty for Improper Importation of Goods

of Goods for the Purpose of Assessment of duty  
Prohibition/Restriction on Import/Export  
Valuation  
Assessment of Duty  
Warehousing  
Clearance of Goods for Home Consumption  
Computation of Duty Attracting Different Rates  
Accelerated Customs Clearance Procedure  
Abatement/Remission of Duty on Damaged or Deteriorated Goods  
Goods Imported or Exported by Post  
Duty Drawback  
Refund of Duty  
Interest on Delayed Refunds

#### **4. Service Tax –**

Scope of Services Included  
Services Excluded  
Registration  
Valuation of Taxable Services for Charging Service Tax  
Assessable Value  
Receipt  
Exemption of Service Tax  
Export of Taxable Service  
Import of Services from Abroad to be Taxed in India  
Adjustment of Credit  
Payment of Service Tax  
Penalty under Service Tax Act  
Records

#### **5. Indian Contract Act**

Nature of Contract  
Essential Elements of a Valid Contract  
Offer and Acceptance  
Contracts by a Minor  
Capacity of Different Persons to Contract  
Free Consent  
Void Agreements  
Restitution  
Contingent Contracts  
Offer to Perform  
Assignment of Contracts  
Contracts Which Need Not be Performed  
Devolution of Joint Liabilities  
Devolution of Joint Rights  
Reciprocal Promises  
Discharge of Contract  
Rectification or Cancellation  
Quasi Contracts  
Quantum Meruit  
Legality of Object  
Consideration

#### **6. Sale of Goods Act –**

- 6.1 Contract of Sale
- 6.2 Sale and Agreement to Sell
- 6.3 Hire-purchase Agreement
- 6.4 Barter/ Exchange
- 6.5 Bailment
- 6.6 Subject Matter of Contract of Sale
- 6.7 Price
- 6.8 Conditions and Warranties
- 6.9 Caveat Emptor
- 6.10 Performance of Contract
- 6.11 Rights and Duties of Buyer
- 6.12 Rights of Unpaid Seller

## **7. Negotiable Instruments Act**

- Definition of Negotiable Instruments
- Characteristics of a Negotiable Instrument
- Classification of Negotiable Instruments
- Promissory Notes
- Bill of Exchange
- Cheque
- Hundis
- Bills in Sets
- Parties to a Negotiable Instrument
- Negotiation / Assignment
- Presentment
- Maturity and Days of Grace
- Payment in Due Course
- Interest on Bills and Notes
- Payment for Honour
- Estoppel
- Negotiable Instruments without Consideration
- Lost Negotiable Instrument
- Dishonour of a Negotiable Instrument

## **8. Indian Partnership Act –**

- Essentials of Partnership
- Elements of Partnership
- Partnership Deed or Agreement
- Firms v/s other Associations
- Kinds of Partnership Firm
- Kinds of Partners
- Registration of Firms
- Rights and Duties of Partners
- Reconstitution of Firm
- Dissolution

## **9. Companies Act**

- Definition of Company
- Salient Features of Company
- Kinds of Companies
- Company Formation
- Capital of a Company
- Accounts and Audit
- Auditors of Company
- Inter Corporate Loans and Investments
- Directors and Managing Directors
- Meetings of Board
- Board's Powers and Restrictions Thereon
- Disclosure of Directors' Interest
- Register of Directors
- Register of Director's Shareholdings
- Remuneration of Directors
- Directors with Unlimited Liability in Limited Company
- Prevention of Oppression and Mismanagement

## **10. Payment Bonus Act**

- Definitions
- Eligibility for Bonus
- Quantum of Bonus

## **11. Payment of Gratuity Act**

- Definitions
- Continuous Service
- Controlling Authority
- Determination of the Amount of Gratuity

- Payment of Gratuity
- Forfeiture of Gratuity
- Compulsory Insurance
- Power to Exempt
- Nomination
- Recovery of Gratuity

## **12.Employee Provident Fund**

- Application of the Act
- Basic Wages
- Contribution
- Employees' Deposit Linked Insurance Scheme and Fund
- Employees' Pension Scheme and Fund
- Transfer of Accounts
- Liability in case of Transfer of Establishment
- Recovery of Due from Employers/ Contractors

## **13.Employees State Insurance**

- Applicability of the ESI Act
- Exemptions
- Employees' State Insurance Corporation
- Powers of the ESI Corporation
- Duties of the ESI Corporation
- Insurable Workman
- Wages
- Dependant
- Employee
- Employment Injuries
- Contribution
- General Rules Regarding Provisions
- Benefits

## **14.Banking**

- Indian Banking System
- Central Bank (Reserve Bank of India)
- Functions of Commercial Banks
- Investment Policy of a Commercial Bank
- Asset Structure of a Commercial Bank
- Credit Creation
- Diversification in Banking
- Credit Cards and Retail Banking
- Offshore Banking
- Commercial Banking
- Negotiable Instruments
- Endorsement
- Crossing of Cheques
- Payment of Cheques
- Regional Rural Banks
- Co-operative Credit Societies and Banks
- Banking and Finance
- NABARD
- Financial Institutions
- Investment and Lending
- Electronic Banking

## **15.Insurance**

- Introduction
- Contract of Insurance
- Cover Note
- Insurance Premium and Premium Payment Rules
- Insurance Claims
- Life Insurance Contract
- Marine Insurance Contract

Fire Insurance Contract  
 Re-insurance and Double Covers  
 Rights and Obligations of Insurer and Insured  
 Disclosures

## 16. Capital Markets

Market Basics  
 Equities  
 Terms Related to Equity Trading  
 Fundamental Analysis  
 Financial Ratios  
 Earnings Per Share  
 Technical Analysis  
 Dematerialization  
 Option Contract  
 Futures Contract

## 17.Domestic & International Trade

Balance of Payments  
 Current Account  
 Capital Account  
 Financial Account  
 Instruments of Trade  
 Foreign Exchange  
 International Commercial Terms

### PRACTICAL - I : COMPUTER FUNDAMENTALS

SR. NO.	TOPIC NAME
1	<b>Computer Fundamentals</b> <ul style="list-style-type: none"> <li>• Identification of various hardware parts and software types</li> <li>• Starting a PC, booting process and shut down</li> <li>• Shortcut commands, internal commands and external DOS commands</li> <li>• Formatting a disk, changing attributes of files, making a back-up disk,</li> <li>• Restoring a back-up disk, checking a disk, copy command, using MS-DOS editor</li> </ul>
	<b>Microsoft Windows</b> <p><b>a. Introduction-</b></p> <ul style="list-style-type: none"> <li>○ Parts of Windows – browsing start menu, desktop, icons, start button,</li> <li>○ Task bar, starting and running multiple programs, shutdown</li> </ul> <p><b>b. Windows Operations –</b></p> <ul style="list-style-type: none"> <li>• Moving, resizing, closing, minimizing, maximizing, using scroll bars Working with multiple Windows</li> </ul> <p><b>c. Windows Applications –</b></p> <ul style="list-style-type: none"> <li>○ Using WordPad and notepad to create documents, entering text and saving a document</li> <li>○ Starting an application from menu, control panel, setting screen colours, setting date, time, display properties, introduction to various parts under control panel</li> </ul> <p><b>d. Using My Computer –</b></p> <ul style="list-style-type: none"> <li>• To view floppy disk, C:\, D:\, and changing the icon arrangement</li> <li>• To manage files, selecting one or more files, copying a file, drag and drop to delete a file, drag and drop to move a file</li> <li>• Tools and folder options of My Computer</li> </ul> <p><b>e. Accessories –</b>          Notepad, WordPad, Address Book, Entertainment, Paint and Calculator</p>

	<b>f. Windows Explorer –</b> <ul style="list-style-type: none"> <li>○ To start the Windows Explorer, to copy, move and delete files</li> <li>○ Copy and paste using drag and drop</li> <li>○ Creating folders, files and sub-folders, searching files and folders</li> <li>○ Changing the arrangement of folders, files and icons using View option</li> <li>○ Deleting, renaming files, floppy and CD writing</li> <li>○ Using the internet, creating E-mail accounts, web site searching, chatting saving home pages and making changes in internet options</li> <li>○ Print command</li> </ul>
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## PRACTICAL - II : TALLY

SR. NO	TOPIC NAME
1	<b>Introduction to Tally –</b> <ul style="list-style-type: none"> <li>• Tally Fundamentals (Learning how to use of Tally)</li> <li>• Maintaining Company Data</li> </ul>
	<b>Tally Accounting –</b> <ul style="list-style-type: none"> <li>• Processing Transactions in Tally.</li> <li>• Features of Tally (Company creation etc.)</li> <li>• Recording Transactions.</li> <li>• Budgeting Systems, Scenario management and</li> <li>• Variance Analysis, Use Tally for Costing, Ratio Analysis.</li> </ul>
	<b>Advanced Inventory</b> <ul style="list-style-type: none"> <li>○ Tracking Numbers</li> <li>○ Batch- Wise Details</li> <li>○ Additional Cost Details</li> <li>○ Bill of Materials</li> <li>○ Price List</li> <li>○ Stock Valuation methods</li> </ul>
	<b>Value Added Tax (VAT &amp; CST)</b> <p><b>VAT</b></p> <ul style="list-style-type: none"> <li>○ Ledger creation</li> <li>○</li> <li>○ Creating Vouchers</li> <li>○ Accounting of Purchase or Sales returns</li> <li>○ Accounting of Rate difference</li> <li>○ Printing Configuration</li> <li>○ Inter-State Trade Accounting <ul style="list-style-type: none"> <li>- Accounting of Exempted Items</li> <li>- Accounting Purchases from Unregistered Dealers</li> <li>- Accounting Input Credit on Capital Goods</li> <li>- Accounting Input Credit on Opening Stock</li> <li>- Accounting of Inter State Branch Transfer</li> <li>- VAT Computation</li> <li>- VAT Form</li> </ul> </li> </ul> <p><b>CST</b></p> <p>Ledger Creation Creating Vouchers CST Reports</p>



	<b>Payroll</b> <ul style="list-style-type: none"> <li>○ Payroll Features in Tally</li> <li>○ Enabling Payroll in Tally</li> <li>○ Creation of Masters</li> <li>○ Voucher Class Configuration <ul style="list-style-type: none"> <li>▪ Tally Walk-through to Record Payroll Transactions</li> </ul> </li> <li>○ Payroll Reports</li> </ul>
	<b>Tax Deducted at Source (TDS)</b> Configuration of Tally for TDS Statutory Masters Master Creation Voucher entry Advance Payment TDS Report Voucher Entry TCS Reports
	<b>Tax Collected at Source (TCS)</b> <ul style="list-style-type: none"> <li>○ Configuring Tally for TCS</li> <li>○ Statutory Masters</li> <li>• Master Creation</li> </ul>
	<b>Service Tax</b>  Configuring Tally for Service Tax <ul style="list-style-type: none"> <li>○ Master Creation</li> <li>○ Voucher Entry</li> <li>○ Service Tax on receipt of Advance</li> <li>○ Opening Service Tax Ledgers Treatment</li> <li>• Service Tax Reports</li> </ul>
	<b>Reports</b> Balance Sheet Profit and Loss Account Ratio Analysis Cash Flow Statements Fund Flow Statement Movement analyst
	<b>The Technology Advantage of Tally</b> Printing Reports Cheque Printing and Accounts and other reports Consolidation of Accounts Tally Vault

### LIST OF TOOLS / EQUIPMENTS / SOFTWARES

Sr.No.	Description of Tools/ Equipment / Software	Nos. Required
1	Pentium based processor having minimum configuration. <ul style="list-style-type: none"> <li>• Min 166 MHZ</li> <li>• 32 MB RAM</li> <li>• 1.44 MB floppy drives</li> <li>• 48XCD-ROM Drive (Minimum one)</li> <li>• SVGA Colour monitors.</li> </ul>	Six
2	Desk / Inkjet printer or dot matrix printer (80 or 132 columns)	One
3	Windows XP or NT or higher version M.S. office 2003 software with word, excel, powerpoint. Tally 5.4 or above / ex.	As required
4	56 KBPS external modem	One

**REFERENCE BOOKS :-**

Computers And Common Sense	Hunt Shelly
A First Course In Computer	Sanjay Saxena
Easy Guide To WIN 98	ALAN SIMPSON
Mastering TO WIN 98	Cowart
Master Office 97 Visually	Complex Publication
Expert Guide To WIN 98	Minasi, Shaper Christiansen
Tally	N.Satyapal

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