



# AMITY UNIVERSITY

## UTTAR PRADESH

### FORMAT FOR COURSE CURRICULUM

**Course Title: Computerized Accounting**

**Credit Units: 2**

**Course Level: UG**

**Course Code: C010103P**

L	T	P/ S	SW/ FW	No. of PS DA	TOTAL CREDIT UNITS
1	-	-	2	2	2

**Course Objectives: -**

- To impart conceptual and practical knowledge of Computerized Accounting that uses database system resources and also the software to store, maintain and process accounting data for providing various accounting reports.
- To help students to understand the computerization of accounting system and the use of computerized accounting software, such as Tally.

**Pre-requisites:** The student opting for this elective course should have depth knowledge of Financial Accounting and some basic computer knowledge including MS-Office. The student is expected to combine the learning across finance courses like financial accounting and management accounting.

**Course Contents/Syllabus:**

	Weightage (%)
<b>Module I – Role of Accounting in Business</b>	<b>20%</b>
<b>Descriptors/Topics</b> Accounting- Concept, Objectives, Advantages and Limitations, Types of Accounting Information; Users of Accounting Information and their Needs. Qualitative characteristics of Accounting Information. Role of Accounting in business.	
<b>Module II – Introduction to Computer and Accounting Information System {AIS}</b>	<b>25%</b>
<b>Descriptors/Topics</b> (A) Introduction to Computers (Elements, Capabilities, Limitations of Computer System).	

(B) Introduction to Operating Software (OS), Utility Software (US) and Application Software (AS). Introduction to Accounting Information System (AIS) as a part of Management Information System (MIS).	
<b>Module III – Computerised Accounting Systems (CAS)</b>	<b>25%</b>
<b>Descriptors/Topics</b> Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry	
<b>Module IV – Generation of Reports in Accounting Software and Use of Excel</b>	<b>30%</b>
<b>Descriptors/Topics</b> Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and shutting a Company; Backup and Restore data of a Company. Use of Visual Basic for Application (VBA) and Macros in Excel.	
<b>Student Learning Outcomes:</b> <ul style="list-style-type: none"> <li>• On the successful completion of this course the student will be able to understanding the basic concepts of computer and its application.</li> <li>• Understanding the data base languages and its processing.</li> <li>• Understanding and applying the various software including word processing, spreadsheet and presentation.</li> <li>• Interpret and analyze practical knowledge of Computer applications with the help of word processing software.</li> </ul>	
<b>Course Level Outcomes (CLOs)-</b> <ol style="list-style-type: none"> <li>1. Students would be able to remember, understand, apply and analyze conceptual and practical knowledge of Computerized Accounting that uses database system resources.</li> <li>2. Students will be able to understand, apply and analyze, evaluate and create data by storing, maintaining and processing accounting data to provide various accounting reports in Computerized Accounting System software.</li> </ol>	

**Mapping Continuous Evaluation components/PSDA with CLOs**

<b>Bloom's Level &gt;</b>	<b>Remembering</b>	<b>Understanding</b>	<b>Applying</b>	<b>Analysing</b>	<b>Evaluating</b>	<b>Creating</b>
Course Learning Outcomes	<b>CLO1</b>	<b>CLO1 and CLO2</b>	<b>CLO1 and CLO2</b>	<b>CLO1 and CLO2</b>	<b>CLO2</b>	<b>CLO2</b>
Assessment type/PSDA						
<b>Assessment Component</b>						
• Mid-Term Exam	✓	✓	✓	✓	✓	---
• Project/ Home Assignment	✓	✓	✓	✓	---	✓
• Viva/ Class Presentation	✓	✓	✓	✓	---	---
• End Term Examination	✓	✓	---	✓	✓	---

#### **Pedagogy for Course Delivery:**

The course is covered by adopting a combination of lecture methods, PSDA and practical sessions on Computer Applications based on Lab/ Practical exercises also including presentation by groups of students, self-study sessions. Each student is expected to have refreshed the basic accounting concepts from the suggested readings prior to attending the course classes.

#### **List of Professional Skill Development Activities (PSDAs):**

- 1. Class Test (Each Module)**
- 2. Application based assignments.**
- 3. Mid Term Test**
- 4. Project/Case Study**

#### **Theory Assessment (L&T):**

<b>Continuous Assessment/Internal Assessment (40%)</b>					<b>End Term Examination (60%)</b>
<b>Components (Drop down)</b>	<b>Class Test/Quiz (Each Module)</b>	<b>Practical Assignments</b>	<b>Mid Term Test</b>	<b>Preparation of Project &amp; Presentation</b>	<b>Total Weightage</b>
<b>Linkage of PSDA with Internal Assessment Component, if any</b>		<b>PSDA1</b>		<b>PSDA2</b>	<b>(Internal + External)</b>
<b>Weightage (%)</b>	10	5	15	10	<b>40 + 60 = 100</b>

**Lab/ Practical/ Studio Assessment:**

<b>Continuous Assessment/Internal Assessment (40%)</b>					<b>End Term Examination (60%)</b>
<b>Components (Drop down)</b>	<b>Class Test/Quiz (Each Module)</b>	<b>Practical Assignments</b>	<b>Mid Term Test</b>	<b>Preparation of Project &amp; Presentation</b>	<b>(Internal + External)</b>
<b>Weightage (%)</b>	10	5	15	10	<b>40 + 60 = 100</b>

**Suggested Readings:**

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal

4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
11. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.

Note- **Latest edition of the text books should be used.**