

Minor 1: Computerised Accounting System - Tally

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Computerised Accounting System - Tally	0	0	4	10 + 2 from a recognized board in Commerce stream	Nil

LEARNING OBJECTIVES (LO)	
LO-1	To enhance the skills needed for computerised accounting system and to enable the students to develop simple accounting applications.
Course OUTCOMES (CO)	
At the end of the course, a student will be able to –	
CO-1	Create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement and also print financial statements, etc. in Tally software.
CO-2	Maintain inventory record in Tally.
CO-3	Acquire required skill and can also be employed as Tally data entry operator.
CO-4	Maintain accounts with GST.

Syllabus of [COMN551L]

Unit 1: Basics of Accounting and Tally software (15 lectures)

Basics of Accounting: Accounting terms - Concept of Account, Debit & Credit - Types of Accounts - Three golden rules of accounting

Introduction of Tally: Evolution of Tally - Installation of Tally software - Interface of Tally - Company Creation - Open, Close, Alter company details and Tally Vault

Accounting Masters: Chart of Accounts - Create, Alter & Delete Accounting Groups - Create, Alter & Delete Accounting Ledgers.

Unit 2: Financial Accounts: (15 lectures)

Accounting Vouchers: Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit note, Debit note, Purchase Voucher

Statement of Accounts: Balance sheet, Profit and loss account, Trial balance, Sales register, Purchase register, Cash book, Bank book and ledgers.

Unit 3: Inventory Accounts: (15 lectures)

Inventory Accounting: Creation of stock item, multiple stock group, and multiple stock category – Units of measures, Godown - Stock Transfer

Inventory Report: Types – Inventory statutory report – Stock summary – MIS Report – Stock item – Stock group summary – Stock transfer register.

Unit 4: Implement Goods & Service Tax (15 lectures)

Basic understanding of GST - Dual GST model - IGST model - Steps to implement GST in Tally - Enabling GST in Tally - Update stock Items - Create sales ledgers - Update GSTIN in party ledgers - GST output - Purchase and GST input ledgers - New company with GST - Payment of GST - Challan Reconciliation - Prepare GSTR

Suggestive Readings:

- Nadhani A. K., Mastering Tally PRIME: Training, Certification & Job, BPB Publications

Minor 2: Human Resource Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Human Resource Management	4	0	0	10 + 2 from a recognized board in Commerce stream	Nil

LEARNING OBJECTIVES (LO)

LO-1	To acquaint students with the techniques and principles to manage human resources of an organisation.
------	---

Course OUTCOMES (CO)

At the end of the course, a student will be able to –

CO-1	Develop the understanding of the concept of human resource management and to understand its relevance in organisations.
CO-2	Develop necessary skill sets for application of various HR issues.
CO-3	Analyse the strategic issues and strategies required to select & develop manpower resources.
CO-4	Integrate the knowledge of HR concepts to take correct business decisions.

Syllabus of [COMN552C]

Unit 1: Introduction (15 lectures)

Human Resource Management: Concept and Functions, Role of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; Concept of Voluntarily Retirement Schemes; Human Resource Information System. Ethical issues in HRM.

Unit 2: Acquisition of Human Resources (15 lectures)

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development (15 lectures)

Concept and Importance; Identifying Training and Development Needs; Types of Training; Evaluating Training Effectiveness; Training Process; Career Development

Unit 4: Performance Appraisal (15 lectures)

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; methods of wage payments and incentive plans; fringe benefits; performance linked compensation, Job Satisfaction, Work Life Balance.

Text Book:

Essentials of Human Resources Management and Industrial Relations, P. Subba Rao, Himalaya Publishing House

Suggestive Readings:

- Gary Dessler. A Framework for Human Resource Management. Pearson Education.
- DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
- Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
- Ivancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis. Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
- TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
- Biswajeet Patttanayak, Human Resource Management, PHI Learning.