



University, Belagavi

Third and Fourth Semester B.Com., Course Structure & Syllabus

Third Semester B. Com

Course	Papers	Mark	KS	Total	TT	Total
Code		IA	EE M	Mark s	H	Credits
Part I – Al	oility Enhancement Course					
3.1	MIL	20	80	100	4	3
3.2	English	20	80	100	4	3
Part -II Di	scipline Specific Course					
3.3	Corporate Accounting -I	20	80	100	5	5
3.4	Principles and Practices of	20	80	100	5	4
	Banking					
3.6	Quantitative Methods and	20	80	100	5	5
	Business Decisions					
3.5	MSMEs and Entrepreneurship	10	40	50	3	2
(Elective)	Development Or Principles of					
	Marketing					
3.7	Environmental Science	10	40	50	3	2
Total		120	480	600	29	24

Note (1) IA - Internal marks (2.) EEM -End Exam Marks (3) TTH-Total teaching hours per week

Fourth Semester B. Com

Course	Papers	Marl	ΚS	Total	TTH	Total
Code		IA	EE	Marks		Credits
			M			
Part I – Ab	ility Enhancement Course	•	•	•	•	
4.1	MIL	20	80	100	4	3
4.2	English	20	80	100	4	3
Part -II Dis	cipline Specific Course					
4.3	Corporate Accounting -II	20	80	100	5	5
4.4	Fundamentals of Financial	20	80	100	5	5
	Management					
4.5	Business Laws and Business	20	80	100	5	4
	Decisions					
4.6	Corporate Communication or	10	40	50	3	2
(Elective)	Tourism Management					
Part III- Sk	kills Enhancement Course					
4.7	Digital Financial Accounting	10	40	50	3	2
Total		12	480	600	29	24
		0				

Note (1) IA- Internal marks (2.) EEM -End Exam Marks (3) TTH-Total teaching hours per week

Third Semester B. Com

Paper 3.3 Corporate Accounting -I

Weekly Teaching Hours: 5 Examination Duration: 3 Credits: 5 Maximum Marks: 100

Objective

The objective of this course is to acquaint students with accounting provisions under Companies Act and their applications and also educate about methods of accounting treatments.

Unit	Topics	No of
		Periods
I	Issue Of Shares and Debentures: Share Capital - Subdivision of Share Capital - Issue of Shares - Pricing of Public Issue - Fixed Price offer method - Book-building method - Journal entries for Issue of Shares - when payable fully on application and when payable in installments - if shares are issued at par - at premium and at discount- Calls-in-arrears and Calls-in-advance - Forfeiture and Re-issue of Shares. Debentures: Meaning & Types of Debentures - Provisions for Issue of Debentures under Companies Act, 2013 - Accounting entries for issue of Debentures.	12
II	Valuation of shares - Introduction, need, factors affecting valuation, methods of valuation, intrinsic value method, fair value of shares, yield method. Right issue, valuation of right issue, valuation of warrants, problems.	
III	Valuation of Intangible assets- Introduction, factors affecting and influencing goodwill, methods of valuation of goodwill – Problems. Brand valuation, Intellectual Property rights, problems	
IV	Preparation of financial statements - Statutory provisions regarding, Preparation of company final accounts as per IND AS, treatment of special items, Preparation of income statement and balance sheet as per IND AS – Problems.	12
IV	Bank Accounts - Books and registers to be maintained by banks, slip system of posting, Rebate on bills discounted, Schedule of Advances, Non-Performing assets, Legal Provisions relating to Preparation of final accounts- Problems.	12

- 1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
- 2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi. 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
- 4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- 5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- 6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, InternationalBook House
- 7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- 8. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation

Paper 3.4 Principles and Practices of Banking

Weekly Teaching Hours: 5 Examination Duration: 3 Credits: 4 Maximum Marks: 100

Objective

This course aim is to teach about the basics of banking, types of banking, banking and negotiable instrument act, banking and deposits and also digitalize banking services. Further, this course makes the students to familiar with banking and banking operations.

Unit	Topics	No of
		Periods
I	Introduction to Banking - Introduction, Origin of Bank - Evolution of Banking in India - Meaning and Definition of Bank and Banking - Types of Banks in India (Private Sector Bank, Public Sector Bank, Regional Rural Bank & Foreign Banks) - Co-operative Banks (State and Urban Co-operative Banks) - Schedule and Non - Schedule Banks - Payment Banks - Small Finance Banks - Development Banks - Functions of Commercial Banks - Banker and Customer Relationship, Meaning of Banker and Customer - General Relationship - Special Relationship	12
II	Paying and Collecting Banker- Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights - Dishonor of Cheques -Grounds of Dishonor – Consequences of wrongful dishonor of Cheques; Collecting Banker: Introduction – Meaning - Legal status of collecting banker - Holder for value - Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.	12
III	Negotiable Instruments and Endorsement- Definition, meaning and characteristics of Negotiable instruments - Definition, meaning and characteristics of Promissory Note, Bills of Exchange and Cheque - Crossing of Cheques - Types of Crossing - Cheque Truncation System - IFSC Endorsement: Definition and Meaning of Endorsement - Types of Endorsement	12
IV	Opening and Operating of Deposit Account- Procedure for Opening of Deposit Accounts - Types of Account Holders: Procedure and Practice in opening and operating accounts of Minor, Joint Account, Non-Resident Account, Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family - Closing of Customers Accounts	12
V	Digital Banking Services - Digital Banking: Meaning, Definition — Evolution from Traditional to Digital Banking — Advantages of Digital Banking — Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs) — Digital Fund Transfer (NEFT, IMPS, RTGS) — Mobile Wallets and Payment Apps (Paytm, Google Pay, Apple Pay, Merchant Payments) — Contactless Payment — Artificial Intelligence (AI) in Banking.	12

- 1. Gordon & Natarajan, Banking Theory Law and Practice, HPH, 24th Edition
- 2. S. P Srivastava (2016), Banking Theory & Practice, Anmol Publications
- 3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers,
- 4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21st Edition.
- 5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

Paper 3.6 Quantitative Methods and Business Decisions

Weekly Teaching Hours: 5 Examination Duration: 3 Credits: 5 Maximum Marks: 100

Objective

The objectives this course is to enhance the ability of students to apply statical tools in business decision making and research

Unit	Topics	No of
		Periods
I	Introduction to Quantitative Analysis -Meaning and Definition of Quantitative Analysis, Classification of Quantitative Techniques, Role of	12
	Quantitative Techniques (QT) in Business Decisions, Scope of QT, Methodology of QT, Limitations of QT	
II	Basic Statistical Quantitative Techniques-Central Tendency, Averages, Mathematical Averages - Arithmetic Mean, Geometric Mean, Harmonic Mean. Positional Averages - Median, Mode, Dispersion, Mean Deviation, Quartile Deviation, Standard Deviation, Co-efficient of Variation, Problems.	12
III	Correlation and Regression Analysis -Meaning and Importance of Correlation, Types of correlation, Methods of Measuring Correlation, Karl Pearson's Coefficient of Correlation, Spearman rank Correlation Coefficient, Regression Analysis, Problems.	12
IV	Probability-Introduction to Theoretical Probability Distribution - Binomial Distribution (BD) Assumptions - Properties - Mean and Variance of BD, Probability Mass Function of Binomial Distribution, Poisson Distribution (PD), Properties - Mean and Variance, Probability Mass function of Poison Distribution, Normal Distribution(ND)-Meaning, Properties, Probability Density Function of Normal Distribution, Problems on BD, PD & ND (without fitting)	12
V	Time Series -Meaning , Components ,Importance of Time Series in Business Decisions , Methods of Measuring Trend Values , Moving Averages $(3,4,5)$ year only) methods of least Squares (Fitting of straight line only $Y=a+bX$)	12

- 1. S.C Gupta -Fundamentals of statistics,
- 2. ,S.P.Gupta -Business Statistics
- 3. P.C.Tulsian -Operation Research,
- 4. A.M.Gun, M.K.Gupta, B.DasGupta Fundamentals of statistics,
- 5. R.H.Dhareshwar -Business Statistics,

Paper 3.5 Elective (I) MSMEs and Entrepreneurship Development

Weekly Teaching Hours: 3 Examination Duration: 2 Credits: 2 Maximum Marks: 50

Objective

- 1. To enable students to explore entrepreneurial skills
- 2. To motivate students to learn various skills
- 3. To promote & inculcate entrepreneurial culture
- 4. To understand role of institutions in entrepreneurship

Unit	Topics	No of
		Periods
Unit	Micro Small and Medium Enterprises	5
I	Meaning and Importance, Classification, Important provisions of MSMED	
	Act, National Board for MSMEs, Measures for promotion of MSMEs,	
	Registration of MSMEs.	
II	Entrepreneurship	5
	Meaning, Need and Importance, Types of Entrepreneurships, Theories of	
	entrepreneurship - Innovation Theory of Schumpeter, Achievement Theory	
	of McLelland, Risk Bearing Theory of Knight, Hagens Theory	
	Entrepreneurship, Economics Theory of entrepreneurship	
III	Entrepreneurship Development	5
	Concept, Objectives, Problems, Measures Business Plan, Project Report	
	Preparation, Contents of Project Report, Institutions Involved in	
	Entrepreneurship Development NIESBUD, CEDOK, SFCs ,KVIC,TCOs.	
IV	Skill Development and Entrepreneurship	5
	Meaning of Skill Development, Stages of Skill Development,	
	Development Skills, Role of NSDC, The National Policy for Skill	
	Development and Entrepreneurship 2015, National Skill Development	
	Mission.	

- 1. S.S. Khanak Entrepreneurship Development,
- 2. Suman Kalyan Choudhari -Micro, Small and Medium Enterprises in India
- 3. Poornima M.Charantimath Entrepreneurship Development & Small Business Enterprises-
- 4. Vasant Desai- Dynamics of Entrepreneurship Development and Managment

Paper 3.5 Elective (II) Principles of Marketing

Weekly Teaching Hours: 3 Examination Duration: 2hrs
Credits:2 Maximum Marks: 50

Objective

The main objectives of this course are to educate about fundamentals of marketing and their applications

Unit	Topics	No of
		Periods
Unit	Introduction - Nature - Scope - Importance of Marketing; Concepts &	5
I	Approaches of Marketing: Need-Want-Demand-Customer Value-	
	Customer Creation; Evolution of Marketing; Selling Vs Marketing.	
II	Market Mix- Product: Concept and Importance - Product Classifications-	5
	Concept of Product Mix; Product Life Cycle; New Product Development	
	Process; Pricing: Significance - Factors affecting Price of a Product -	
	Pricing Policies and Strategies	
III	Marketing Mix Promotion: Nature and Importance of Promotion; Types	5
	of Promotion: Advertising, Personal Selling, Public Relations & Sales	
	Promotion, and Their Distinctive Characteristics; Distribution Channels	
	and Physical Distribution: Channels of Distribution - Meaning and	
	Importance; Types of Distribution Channels; Wholesaling and Retailing;	
	Types of Retailers; E-Retailing.	
IV	Types of Marketing - Social Marketing - Online Marketing - Marketing -	5
	Green Marketing; Tele Marketing or Tele Shopping Meaning of Tele	
	Marketing Features of Tele Marketing. Digital Mobile Marketing –	
	Meaning - Mobile Apps used for Digital Marketing. Virtual Marketing-	
	Meaning of Virtual Marketing	

- 1. Pearson Education.
- 2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
- 3. Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
- 4. Ramswamy&Namkumari, Marketing Management, Indian context.
- 5. RajanSaxena, Marketing Management, Tata McGraw Hill Publication.
- 6. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Editio

B. Com Fourth Semester

Paper 4.3 Corporate Accounting -II

Weekly Teaching Hours: 5 Examination Duration: 3 Credits: 5 Maximum Marks: 100

Objective

The objective of this course is to edify about restricting of companies and its applications in modern business and their relevance in organization effectiveness.

Unit	Topics	No
		of
		Perio
		ds
I	Amalgamation Of Companies- Meaning of Amalgamation; Types of Amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase; Calculation of Purchase Consideration; Methods of Accounting for Amalgamation – Pooling of Interests Method and Purchase Method - Journal Entries and ledger accounts in the books of vendor Company and opening entries and balance sheet in the books of purchasing company (purchase method only)	
II	Internal Reconstruction and Capital Reduction - Meaning of Capital Reduction - Objectives of Capital Reduction - Provisions for Reduction of Share Capital under Companies Act, 2013 - Forms of Reduction - Accounting for Capital Reduction - Problems on Passing Journal Entries - Preparation of Capital Reduction Account and Balance sheet after reconstruction as per companies 2013.	
III	Profit Prior to Incorporation - meaning, calculation sales ratio and time ratio, weighted ratio, treatment of capital and revenue expenditure, ascertainment of pre and post incorporation profits, preparing profit and loss account, Balance sheet as per schedule III of companies act 2013, Problems.	
IV	Accounts for Holding Companies (AS 21)- Meaning, Need and Relevance of Group accounts, Preparation of Consolidated Financial Statements in case of wholly Owned and Partly owned and subsidiaries (CFS) AS 21, Calculation of Minority Shareholders and Minority interest, Preparation of Consolidated Balance Sheet with Inter Company adjustments	
V	Liquidation Of Companies: - Meaning of Liquidation/Winding up — Modes of Winding up —Compulsory Winding up- Voluntary Winding up and winding up subject to Supervision by Court - Order of payments in the event of Liquidation-preferential creditors — contributories - Liquidator's final Statement of Account - Problems on preparation of Liquidator's Statement of Account	

- 1. Hanif and Mukherjee, Corporate Accounting, Mc Graw Hill Publishers
- 2. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- 3. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- 4. Soundrajan & K. Venkataramana, Financial Accounting, SHBP.
- 5. A Bannerjee; Financial Accounting.
- 6. Dr. Janardhanan: Advanced Financial Accounting, Kalyani Publishers
- 7. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
- 8. Dr. S Anil Kumar, Dr. V Rajesh Kumar & Dr. B Mariyappa, Advanced Corporate Accounting, HPHM.
- 9. C. Shukla and Grewal: Advanced Accounting.

Paper 4.4 Fundamentals of Financial Management

Weekly Teaching Hours: 5 Examination Duration: 3
Credits: 5 Maximum Marks: 100

Objective

The objective this course is to edify students about the basics of financial Management and their role in modern business decision-making.

Unit	Topics	No of
		Periods
I	Introduction To Financial Management: Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning Meaning -Need - Importance -Steps in financial Planning-Principles of a sound financial plan and Factors affecting financial plan.	12
II	Capitalization: Meaning and Definition- Theories (Cost and Earnings)- Causes-Effects- Remedies of Over- capitalization and Under-capitalization- Fair Capitalization- Features- Determination of capitalization status (Problems based on BV and RV)	12
III	Capital Structure & LeverageMeaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages Operating Leverage, Financial Leverage and Combined Leverages. Problems.	12
IV	Cost Of Capital - Cost of Capital- Meaning- Computation of specific costs i.e. Cost of debt, Cost of Preferred Stock, Cost of Equity, and Cost of Retained Earnings and Weighted Average Cost of Capital (WACC). Problems.	12
V	Working Capital Management- Meaning and Definition, types of working capital, Operating cycle (Concept Only) Determinants of working capital needs – Estimation of working capital requirements. Dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only). Simple Problems	12

- 1. IM Pandey, Financial management, Vikas publications, New Delhi.
- 2. Abrish Guptha, Financial management, Pearson.
- 3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
- 4. SNMaheshwari, Principles of Financial Management, Sulthan Chand &Sons, New Delhi.
- 5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- 6. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
- 7. Ravi M Kishore, Financial Management, Taxman Publications
- 8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Paper 4.5 Business Laws and Business Decisions

Weekly Teaching Hours: 5 Examination Duration: 3
Credits: 4 Maximum Marks: 100

Objective

To acquaint the students with Business Laws and their interpretation and help them to apply basic principles of Business Laws to solve practical problems

Unit	Topics	No of
		Periods
I	Law Of Contract – 1872- Meaning – Definition - Essentials of a Valid Contract- Classification of Contracts - Meaning and Essentials of (i) Offer and Acceptance (ii) Capacity of Parties to Contract (iii) Consideration (iv) Free Consent (v) Legality of Object (vi) Agreements Declared Void - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts	12
II	Consumer Protection Act- 2019- Meaning – Features – Rights of consumers – Redressal Agencies; District, State and National	12
III	Competition Act-2002- Introduction to competition Act – Objectives - Features – CAT, offences and penalties under the act	12
IV	Intellectual Property Rights: Background- Meaning- Definition of Terms-Objectives-Duration of IPR-Scope (i) Copyright-Meaning (ii) Patents-Meaning (iii) Trademark-Meaning (iv) Designs-Meaning (v) Geographical Indications of Goods-Meaning and Examples.	12
V	Environment and Cyber Laws- Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms - Environment, Environment Pollutant - Environment Pollution - Hazardous Substance and Occupier - Types of Pollution - Powers of Central Government to protect Environment in India. Cyber Law: Definition, Introduction to Indian Cyber Law - Cyber space and Cyber security - Types of Crimes - Punishment.	12

- 1. N. D Kapoor Business Laws, Sultan Chand and Sons, New-Delhi
- 2. Balchandani,- Business Laws Himalaya publishing House, Mumbai
- 3. M.C. Kuchhal -Business Laws -, Vikas Publication, New-Delhi
- 4. Garg, Chawla and Sarina Sharma Business Laws -, Kalyani Publications
- 5. RSN Pillai and Bhagawati, S.Chand Business Laws Publications
- 6. D.A. Pomeroy, South Western, Business Laws Publications

Paper 4.6 (Elective-I) Corporate Communication

Weekly Teaching Hours: 3 Examination Duration: 2hrs Credits:2 Maximum Marks: 50

Objective

The aim of this course is to educate about corporate communications and drafting skills

Unit	Topics	No of
		Periods
I	Personal And Secretarial Correspondence- Letters calling candidates for written test – Drafting interview letters – Offer of appointment – Order of appointment – Show cause notices – Letter of dismissal and discharge. Correspondence with shareholders and debenture holders relating to dividends and interest – Transfer and transmission of shares.	
II	Public Relations: Meaning, importance and elements - Corporate brand building – Image management – Event management and Media Management.	5
III	Introduction to resume preparations and interview skills - Meaning, nature of resume, types of resumes, components of resumes, resumes for jobs and resumes for awards and rewards. Interviews skills and its relevance in success of interview.	
IV	Modern Communication Devices- Internet – Teleconferencing – Mobile phones – Computers – Laptops – Close circuit TVs – Desktop publishing – Electronic mail (e-mail) – SMS Messages – Audio conferencing – Video conferencing – Printing – Electronic storage devices.	

- 1. R. O. Sharma and Krishna Mohan: Business Communication and Report writing, TMH
- 2. Raman S and Swami R: Business Communication A practical Approach, Professional publications Madras.
- 3. Ramesh and Pattanshetti: Effective Business English and Corresspondence.
- 4. Balasubramanyam: Business Communication Vikas Publishing House, New Delhi
- 5. Randall E. Mogors: Business Communication Harper and Row, New York
- 6. Kaul: Effective Business Communication Prentice Hall, New Delhi
- 7. Patri V.R.: Essentials of Communication Greenspan Publications, New Delhi

Paper 4.6 (Elective-II) Tourism Management

Weekly Teaching Hours: 3 Examination Duration: 2hrs
Credits: 2 Maximum Marks: 50

Objective

The aim of this course is to educate about the tourism, tourism functions, consumer behaviour and tourism and recent trends in tourism.

Unit	Topics	No of
		Periods
I	Introduction to Tourism- Meaning and Importance of Tourism, Types of Tourism, Components of Tourism, Factors affecting Tourism, Types of Tourists, Factors that Motivate people to travel, The growth of Tourism Industry in India, use of Technology in Tourism Industry, Tourism Supply, Components of Tourism supply	5
П	Functional Management of Tourism Tour Operator, Definition, Types of Tour Operators, Functions of tour operators, Importance of Tour Operators in India, Difference between travel Agent & Tour Operator steps involved in planning a tour, Tour operator Reference material.	5
III	Consumer Behaviour and Tourism Meaning of Consumer behaviour in Tourism, factors affecting Consumer Behaviour models for Tourism, Tourism Motivation, factors influencing Tourist Motivation.	5
IV	Recent Trends in Tourism - Elements of Tourism Product, Role of Eco tourism, Rural Tourism, Agri-Tourism, Cultural Tourism, Procedures in International Tourism -Passport, VISA, Currency Regulations, Custom Regulations and Airport Taxation. Career Opportunities in Tourism, Artificial Intelligence (AI) in Tourism	5

- 1. R. O. Sharma and Krishna Mohan: Business Communication and Report writing, TMH
- 2. Raman S and Swami R: Business Communication A practical Approach, Professional publications Madras.
- 3. Ramesh and Pattanshetti: Effective Business English and Corresspondence.
- 4. Balasubramanyam: Business Communication Vikas Publishing House, New Delhi
- 5. Randall E. Mogors: Business Communication Harper and Row, New York
- 6. Kaul: Effective Business Communication Prentice Hall, New Delhi
- 7. Patri V.R.: Essentials of Communication Greenspan Publications, New Delhi

Paper 4.7 Digital Financial Accounting (Skill Enhancement course)

Weekly Teaching Hours: 3 Examination Duration: 2 Credits: 2 Maximum Marks: 50

Objective

The aim of this paper is educated about digitalize financial accounting and its functions under information technology.

Unit	Topics	No of
		Periods
I	Introduction to digitalize financial accounting - Meaning, Difference between Manual and Computerized Accounting, Accounting System, Consideration while choosing Accounting Software, Accounting Software in India	•
II	Financial accounting and Tally Introduction to Tally ERP.9, About Tally Software, how to start Tally ERP.9, Components of Tally, Creation of a Company, selecting a Company, Alteration of Details of Company, Deletion of Company, shutting of a Company, Features and Configurations, Accounting Features, Inventory features, Statutory and Taxation Features, Configurations, Shutting Tally ERP.9, Keyboard conventions.	
III	Financial accounting and Ledger and vouchers Creation and Preparation - Ledgers and Groups, Ledger Creation, Single Ledger Creation, Multiple Ledger Creation, Altering and Displaying Ledger, Deleting Ledger, Group Creation, Inventory Master's Creation. Creation of Vouchers and Recording Entries, Contra Vouchers (F4), Payment Vouchers (F5), Receipt Vouchers (F6), Journal Vouchers (F7), Sales Vouchers /Invoice, Credit Note Voucher (Ctrl + F8), Reversing Journal Voucher (F10), Memo-Voucher (Ctrl+F10), Post Dated Voucher, Alerting, Deleting and Displaying Voucher	
IV	Final Accounts Financial Statements, Balance Sheets, Profit and Loss Account, Trial Balance, Ratio Analysis, Books and Register, Day Book, Purchase and Sales Register, Cash /Bank Books, Statement of Accounts.	

Reference

- 1. Mastering Tally Prime BPB Ashok K.Nadhani
- 2. Official Guide to Financial Accounting using tally Prime
- 3. Basic Accounting and Inventory Tally Prime Book Notion Press