

ఆంధ్రప్రదేశ్ కేంద్రీయ విశ్వవిద్యాలయం
ఆంధ్రప్రదేశ్ కేంద్రీయ విశ్వవిద్యాలయ
Central University of Andhra Pradesh
Jnana Seema, Ananthapuramu

School of Commerce and Management

Department of Commerce



Vidya Dadati Vinayam
(Education Gives Humility)

PG Diploma in Computerized Accounting using Tally

w.e.f. Academic Year 2025 - 2026

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PG Diploma in Computerized Accounting using Tally

Introduction to the Programme

The PG Diploma in Computerized Accounting using Tally is a one-year, skill-oriented programme designed to build both foundational and advanced competencies in accounting and financial management using the industry-standard Tally Prime software. Delivered through an innovative blend of 50% MOOCs and 50% online practical classes, the programme imparts comprehensive knowledge of financial and cost accounting, statutory compliance, payroll management, and business planning.

With a focus on hands-on learning, the course enables learners to master Tally operations including voucher entry, inventory control, GST/TDS configuration, payroll, budgeting, and report generation. It also provides exposure to real-world business environments through internships and capstone projects, ensuring learners are industry-ready. The curriculum includes case studies, assignments, and soft skills training to enhance analytical thinking, communication, and professional etiquette.

By the end of the programme, learners will be able to apply accounting standards, manage statutory returns, prepare MIS reports, and develop viable entrepreneurial ventures with practical documentation and simulation. Integration of SWAYAM, Coursera, and Tally Education portals ensures that learners gain globally benchmarked skills and certifications. This diploma is ideal for graduates and professionals seeking to boost their employability or start their own business in the accounting domain.

Duration: 1 Year (2 Semesters)

Total Credits: 40 (20 per semester)

Delivery Mode: 50% via MOOCs + 50% via Online Classes (Live/Recorded)

Objectives:

- To equip learners with fundamental and advanced knowledge of financial and cost accounting.
- To develop proficiency in using Tally Prime software for accounting, inventory, payroll, and taxation.
- To provide hands-on training on statutory compliance including GST and TDS implementation and return filing.
- To nurture analytical skills through budgeting, MIS reporting, and cost control mechanisms.
- To prepare learners for real-world applications through a capstone project/internship.
- To instill entrepreneurial and business planning capabilities through dedicated modules and simulations.

Learning Outcomes:

On successful completion of the programme students should be able to:

- Apply accounting principles and standards in preparing financial statements.
- Operate Tally software efficiently to manage company accounts, inventory, payroll, and compliance.
- Demonstrate knowledge and execution of cost accounting tools and reporting formats.

- Generate statutory returns such as GST, TDS, and e-invoices using Tally and related portals.
- Analyze business performance using Tally reports, budgetary controls, and ratio analysis.
- Develop a viable business plan and understand entrepreneurial processes.

Present and document a real-time or simulated accounting project using software tools.

Focus: Basic Accounting Concepts, Fundamentals of Tally, Inventory & Costing Basics

Programme Structure

Semester-I

S.No	Course Code	Title of the course	Total credits	L*	T*	P*
1	PDCAT101	Introduction to Tally: Company Setup, Ledgers, Vouchers	4			4
2	PDCAT102	Inventory Management – Concepts & Practices	4			4
3	PDCAT103	GST and TDS Basics (Concept + Tally Implementation)	4			4
4	PDCAT104	Fundamentals of Financial Accounting * (MOOC) /NPTEL/SWAYAM	3	3		
5	PDCAT105	Cost Accounting – Concepts, Classification, Cost Sheet *(MOOC)/NPTEL/SWAYAM	3	3		
6	PDCAT106	Assignment/Case Study on Inventory & Cost Systems	2		2	
Total			20	6	2	12

Semester-II

S.No	Course Code	Title of the course	Total credits	L*	T*	P*
1	PDCAT201	Banking Transactions, Interest, BRS in Tally Payroll & Employee Management in Tally	4			4
2	PDCAT202	Budgeting, MIS Reports and Cost Control using Tally	4			4
3	PDCAT203	Advanced Cost Accounting – Marginal Costing, Variance Analysis *(MOOC)/NPTEL/SWAYAM	3	3		
4	PDCAT204	Statutory Compliance: GST/TDS Return Filing, e-Invoicing *(MOOC)/NPTEL/SWAYAM	3	3		
5	PDCAT205	Capstone Project/Internship with Viva	6			6
Total			20	6		14

Note: Project Work is compulsory and have to submit to the department one week before second semester examination. Department faculty will allot a supervisor to each student at the end of first semester.

*L: Lectures, *T: Tutorials, *P: Practical

* Or an appropriate online content, as recommended by the department at the time of enrollment/ semester registration.

Note: 1. MOOCs are chosen by the student based on the availability of the courses offered on SWAYAM & other related platforms as suggested/recommended by the Department.

2. The desired changes may be made by the Department in the programme structure as and when necessary with the prior approval of the BOS.

MOOC Integration (Suggested Platforms)

- SWAYAM/NPTEL – Financial Accounting, Cost Accounting, GST
- Ref: Tally Education Portal – GST in Tally, Payroll in Tally
- Capstone Project/Internship to ensure real-world application.

Credit Distribution

Semester	Total Credits
Semester-I	20
Semester-II	20
Total	40

Important Information to the Students

1. Eligibility:
 - i. CUAP / Non-CUAP students pursuing/completed any PG / PhD Programmes can enrol for PG Diploma Programme offered by the University.
 - ii. Non-CUAP students shall have to appear for an Entrance Examination conducted by the University.
 - iii. A student can enrol for as many PG Diploma Programmes as he/she wishes.
2. The minimum duration for completion of any Postgraduate Diploma Programme is two semesters (one academic year).
3. Maximum duration of completion of programme is two years.
4. A student should have minimum 75% attendance in classes, seminars, practical/ lab in each course of study without which he/she will not be allowed for the Semester -end examination.
5. All theory courses in the programme shall have Continuous Internal Assessment (CIA) component of 40 marks and a Semester-end component of 60 marks. The minimum pass marks for a course is 50%.
6. The student has to appear 3 CIA tests of 15 marks each per semester in each course from which the best 2 performances shall be considered for the purpose of calculating the marks. A record of the continuous assessment is maintained by the department. The remaining 10 marks are awarded based on participation and performance in:
 - Assignments
 - Class presentations
 - Seminars
 - Quizzes
7. A student should pass separately in both CIA and the Semester-end Examination.
8. Semester-end examination shall consist of objective type questions, descriptive type questions, short answer questions and case studies or any others.
9. A student failing to secure the minimum pass marks in the CIA is not allowed to take the semester-end examination of that course. She/He has to redo the course by attending special classes for that course and get the pass percentage in the internal tests to become eligible to take the semester-end examination.
10. Students failing a course due to lack of attendance should redo the course.

Semester- I

Course Code : PDCAT101 No. of Credits : 4 Total Hours : 60	Introduction to Tally: Company Setup, Ledgers, Vouchers
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Course Objectives:

- To provide foundational knowledge of the Tally Prime interface.
- To enable creation of companies, ledgers, and voucher entries in Tally.

Learning Outcomes:

Learners will be able to:

1. Set up a company and configure accounts in Tally.
2. Enter vouchers like Payment, Receipt, Contra, and Journal.
3. Generate reports such as Day Book and Trial Balance.

Course Outline:

Unit 1: Introduction to Tally Interface	12 Hours
Unit 2: Company Creation & Configuration	12 Hours
Unit 3: Group Creation and Ledger Management Using Tally	12 Hours
Unit 4: Voucher Entry: Contra, Payment, Receipt, Journal	12 Hours
Unit 5: Day Book and Basic Reports	12 Hours

References:

Official & Free Resources (Direct Links)

1. Official TallyPrime Book with GST Tally Solutions Pvt Ltd 2024-25
2. Implementing TallyPrime (Volume I & II)A. K. Nadhani & K. K. Nadhani Edition 4.0
3. Learn TallyPrime Yourself Dr. Santosh Kumar & Niranjana Das2024
4. <https://tallysolutions.com/learn-tally/> (All units covered topic-wise with videos)
5. <https://tallysolutions.com/download/> → Choose “Learn TallyPrime (Educational Mode)”
6. <https://help.tallysolutions.com/docs/te9.5/>

Course Code : PDCAT102 No. of Credits : 4 Total Hours : 60	Inventory Management – Concepts & Practices
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Course Objectives:

- To provide knowledge of inventory systems and stock classifications.
- To enable inventory management using Tally features.

Learning Outcomes:

Learners will be able to:

1. Classify and manage stock items and godowns in Tally.
2. Record inventory transactions using inventory vouchers.
3. Generate and interpret inventory reports and reorder levels.

Course Outline:

Unit 1: Inventory Fundamentals and Stock Valuation	12 Hours
Unit 2: Stock Groups, Categories, Units, Godowns	12 Hours
Unit 3: Inventory Vouchers: Receipt Note, Delivery Note	12 Hours
Unit 4: Bill-wise Details and Reorder Levels	12 Hours
Unit 5: Inventory Reports in Tally	12 Hours

References:

1. https://www.tutorjoes.in/tally_erp9_tutorial/delivery_note_voucher_in_tally_erp9
2. <https://pwskills.com/blog/inventory-vouchers-in-tally-bfsi/>
3. <https://www.studocu.com/in/document/university-of-calicut/computerised-accounting-with-tally/tally-inventory-management-stock-categories-items-and-vouchers-guide/123010170>
4. <https://www.udemy.com/course/complete-inventory-management-in-microsoft-excel-tally-erp9/>
5. Tally ERP 9 (Power of Simplicity): Software for Business and Accounts Shraddha Singh V&S Publishers 2013
6. Using Tally. ERP 9: A Practical Hands-on Self-Study Approach Dinesh K. Sharma Khanna Books 2010

Course Code : PDCAT103 No. of Credits : 4 Total Hours : 60	GST and TDS Basics (Concept + Tally Implementation)
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Course Objectives:

- To impart knowledge of GST and TDS concepts and implementation in Tally.
- To provide skills in return filing and statutory reports generation.

Course Outcomes:

Learners will be able to:

1. Configure GST and TDS in Tally.
2. Enter GST and TDS transactions and generate returns.
3. Maintain statutory compliance records using Tally.

Course Outline:

Unit 1: GST: Concept, Registration, Returns	12 Hours
Unit 2: Creating GST-Enabled Masters	12 Hours
Unit 3: GST Transactions in Tally	12 Hours
Unit 4: TDS Configuration and Entries in Tally	12 Hours
Unit 5: TDS Reports and Return Filing	12 Hours

References:

1. Taxmann's GST & Customs Law – NEP-aligned TextbookCA (Dr.) K.M. Bansal / Taxmann Publications Private Limited 2025
2. An Overview of GST: Tax Laws, Rules, and Regulations in India and Other Developing Economies V.S. Datey / Taxmann Publications 2025
3. <https://www.gst.gov.in/help/returns>
4. <https://cleartax.in/s/gst-returns>
5. <https://cleartax.in/s/gst-registration>

Course Code : PDCAT104 No. of Credits : 3 Total Hours : 45	Fundamentals of Financial Accounting * (MOOC) /NPTEL/SWAYAM
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Course Objectives:

- To introduce basic accounting concepts, principles, and the accounting cycle.
- To provide knowledge on journalizing, ledger posting, and preparation of final accounts.
- To explain depreciation, bank reconciliation, and accounting standards.

Course Outcomes:

Learners will be able to:

1. Prepare journal entries, ledgers, and trial balances.
2. Construct final accounts including P&L and Balance Sheet.
3. Apply depreciation methods and reconcile bank statements.

Course Outline:

Unit 1: Introduction to Accounting Principles & Concepts	9 Hours
Unit 2: Journal, Ledger, Trial Balance	9 Hours
Unit 3: Final Accounts – Trading, P&L, Balance Sheet	9 Hours
Unit 4: Depreciation Accounting & Bank Reconciliation	9 Hours
Unit 5: Accounting Standards & Accounting Cycle	9 Hours

References:

1. Financial Accounting, Robert Libby, Patricia A. Libby, Frank Hodge, McGraw-Hill Education, 11th Edition, 2023
2. Financial Accounting: IFRS Edition, Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Wiley, 4th Edition, 2020
3. Accounting Principles, Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, Wiley 14th Edition, 2023
4. <https://www.accountingcoach.com/>
5. <https://www.principlesofaccounting.com/>
6. <https://openstax.org/details/books/principles-financial-accounting>

Course Code : PDCAT105 No. of Credits : 3 Total Hours : 45	Cost Accounting – Concepts, Classification, Cost Sheet *(MOOC)/NPTEL/SWAYAM
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Course Objectives:

- To introduce cost accounting concepts, cost elements, and cost sheets.
- To familiarize learners with job, batch, and process costing.

Course Outcomes:

Learners will be able to:

1. Prepare cost sheets and compute cost per unit.
2. Apply different costing methods based on the business scenario.
3. Reconcile cost accounts with financial accounts.

Course Outline:

Unit 1: Cost Accounting: Meaning, Objectives, Cost Centers	9 Hours
Unit 2: Elements of Cost: Material, Labour, Overheads	9 Hours
Unit 3: Cost Sheet Preparation	9 Hours
Unit 4: Methods of Costing – Job, Batch, Process	9 Hours
Unit 5: Reconciliation of Cost & Financial Accounts	9 Hours

References:

1. Cost Accounting: Theory and Problems M.N. Arora Vikas Publishing House 2022 (22nd Revised Edition)
2. Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan Pearson Education 2021 (8th Edition)
3. Advanced Cost Accounting R.K. Saxena Himalaya Publishing House 2020 (3rd Edition)
4. https://onlinecourses.nptel.ac.in/noc24_mgl14/preview
5. <https://www.accountingcoach.com/cost-accounting>
6. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
7. https://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf

Course Code : PDCAT106 No. of Credits : 2 Total Hours : 30	Assignment/Case Study on Inventory & Cost Systems
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Course Objectives:

- To analyze real-time inventory and cost management systems.
- To apply learned principles in simulated business scenarios.

Course Outcomes:

Learners will be able to:

- Prepare an analytical report based on cost/inventory case study.
- Present findings through structured oral presentation.

Course Outline:

Practical Case studies and Assignments will be served and students has to submit solved case studies and assignments as given by the concerned faculty.

Semester: II

Course Code : PDCAT201 No. of Credits : 4 Total Hours : 60	Banking Transactions, Interest, BRS in Tally Payroll & Employee Management in Tally
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Course Objectives:

- To train learners in banking-related tasks using Tally.
- To compute and report interest and reconcile bank accounts.
- To provide skills in managing payroll, statutory deductions, and pay slips in Tally.

Course Outcomes:

Learners will be able to:

- Prepare BRS manually and automatically. Handle post-dated cheques and interest calculations.
- Generate banking reports for audits and analysis. Configure payroll masters and salary structures.
- Process salary and generate statutory reports. Ensure compliance with PF, ESI, and PT rules.

Course Outline:

Unit 1: Bank Ledger Configuration, BRS in Tally – Manual & Auto, Post- Dated Cheques, Cheque Printing. **12 Hours**

Unit 2: Interest Calculation on Debtors/Creditors, Reports on Banking Transactions.

12 Hours

Unit 3: Payroll Masters: Employees, Units, Attendance, Payroll Vouchers and Salary Processing.

12 Hours

Unit 4: Employee PF, ESI, PT Configuration, Payslips, Reports, Statutory Compliance.

12 Hours

Unit 5: Payroll Summary and Reconciliation

12 Hours

References:

1. Tally ERP 9 + GST Implementation, Akshay Rajgaria, BPB Online2022
2. Official Guide to Financial Accounting Using Tally ERP 9 With GSTTally Education (Anonymous)Tally Solutions Pvt. Ltd.2023
3. Learn Tally ERP9 Book: Advanced Usage with GST Update in Your Business & Home with Step by StepAsok K. NadhaniBPB Publications2023
4. https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting_Features/C.htm
5. https://help.tallysolutions.com/article/Tally.ERP9/Banking/Banking_Reports.htm
6. <https://www.youtube.com/watch?v=2fked328BV8>
7. <https://www.youtube.com/watch?v=2fked328BV8>
8. <https://www.highradius.com/resources/Blog/payroll-reconciliation/>

Course Code : PDCAT202 No. of Credits : 4 Total Hours : 60	Budgeting, MIS Reports and Cost Control using Tally
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Course Objectives:

- To develop budgeting and MIS reporting skills using Tally.
- To introduce cost center and ratio analysis in business decisions.

Course Outcomes:

Learners will be able to:

- Create budgets and compare with actuals.
- Analyze financial reports and interpret business performance.
- Use cost centers for departmental cost control.

Course Content:

Unit 1: Budget Creation and Control	12 Hours
Unit 2: Cost Centers & Cost Categories	12 Hours
Unit 3: MIS Reports – P&L, Balance Sheet, Trial Balance	12 Hours
Unit 4: Ratio Analysis and Comparative Reports	12 Hours
Unit 5: Exporting and Printing Reports	12 Hours

References:

1. Budgeting Basics and Beyond Jae K. Shim, Joel G. Siegel, Allison I. Shim Wiley 2008
2. The Total Money Makeover Dave Ramsey Thomas Nelson 2013
3. You Need a Budget: The Proven System for Breaking the Paycheck to Paycheck Cycle Jesse Mecham Harper Business 2016
4. <https://alison.com/course/diploma-in-cost-accounting>
5. <https://www.youtube.com/watch?v=BUrnXMzodZo>
6. <https://www.open.edu/openlearn/mod/oucontent/view.php?id=31735&printable=1>

Course Code : PDCAT203 No. of Credits : 3 Total Hours : 45	Advanced Cost Accounting – Marginal Costing, Variance Analysis *(MOOC)/NPTEL/SWAYAM
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Course Objectives:

- To introduce standard costing, marginal costing, and variance analysis.
- To develop decision-making skills using CVP analysis.

Course Outcomes:

Learners will be able to:

- Analyze cost variances and apply corrective measures.
- Conduct break-even and marginal costing analysis.
- Apply cost control techniques effectively.

Course Outline:

Unit 1: Budgetary Control & Standard Costing	9 Hours
Unit 2: Variance Analysis – Material, Labour	9 Hours
Unit 3: Marginal Costing & Break-Even Analysis	9 Hours
Unit 4: CVP Analysis and Decision-Making	9 Hours
Unit 5: Cost Audit & Control Tools	9 Hours

References:

1. Budgetary Control, James O. McKinseyThe Ronald Press Company1922
2. A Student's Guide to Analysis of VarianceMaxwell RobertsRoutledge1999
3. Marginal Costing and Break-Even Analysis: Clear Explanation about Break-Even Chart Analysis and Best Suitable CasesChandra SekharIndependently Published2020
4. Managerial Accounting (Chapters on CVP Analysis)Ray H. Garrison, Eric Noreen, Peter C. BrewerMcGraw-Hill Education2018
5. <https://alison.com/course/diploma-in-cost-accounting>
6. <https://nptel.ac.in/courses/109105111>
7. <https://www.taxmann.com/post/blog/comprehensive-guide-on-cost-control-through-standard-costing/>
8. <https://www.taxmann.com/post/blog/comprehensive-guide-on-cost-control-through-standard-costing/>

Course Code : PDCAT204 No. of Credits : 3 Total Hours : 45	Statutory Compliance: GST/TDS Return Filing, e-Invoicing *(MOOC)/NPTEL/SWAYAM
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Course Objectives:

- To ensure understanding of compliance filing through portals and Tally.
- To build competence in GST/TDS returns and e-invoicing processes.

Course Outcomes:

Learners will be able to:

- File GSTR-1, GSTR-3B, and TDS returns.
- Generate e-invoices and validate them on GST portal.
- Maintain compliance records through Tally.

Course Outline:

Unit 1: GST Returns – GSTR-1, 3B Filing	9 Hours
Unit 2: TDS Return Filing, Due Dates, Penalties	9 Hours
Unit 3: E-Invoice Generation and Portal Usage	9 Hours
Unit 4: Filing through Tally & Government Portals	9 Hours
Unit 5: Practical Assignment on Returns	9 Hours

References:

1. GST Ready Reckoner Taxmann Editorial Board Taxmann Publications Pvt. Ltd.2025
2. ABC of GST Anil Goyal and Pranjal Goyal Commercial Law Publishers 2024
3. Padhuka's GST Manual: A Comprehensive Book on GST Law (As amended by Finance Act, 2025) CA G. Sekar Wolters Kluwer (Padhuka) 2025
4. Students' Guide to Income Tax including GST Dr. Vinod K. Singhania and Dr. Monica Singhania Taxmann Publications Pvt. Ltd. 2025
5. <https://www.gst.gov.in/help/returns>
6. <https://cleartax.in/s/how-to-file-gst-return>
7. <https://tallysolutions.com/gst/gst-return/>
8. <https://www.taxdemoportal.com/>

Course Code : PDCAT205 No. of Credits : 6 Total Hours : 60	Capstone Project/Internship with Viva
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Course Objectives:

- To provide practical exposure through accounting simulations or internships.
- To integrate all knowledge and demonstrate real-world application.

Course Outcomes:

Learners will be able to:

- Complete a real-time project using Tally.
- Document and present the project findings.
- Face viva-voce to explain project learnings and challenges.

Course Outline:

Real-time or simulated accounting project using Tally with reporting.

Deliverables:

- Project Report: 50%
- Presentation: 50%
- Viva-Voce: