



PERIYAR UNIVERSITY

Salem - 636011

(Reaccredited with 'A++' Grade by the NAAC)

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

[CHOICE BASED CREDIT SYSTEM (CBCS)]

CERTIFICATE PROGRAMME IN TALLY WITH GST



OBE REGULATIONS AND SYLLABUS

(Effective from the Academic year 2025-2026 onwards)

CERTIFICATE PROGRAMME IN TALLY WITH GST

Certificate Programme : 6 months

1. Introduction

The Certificate programme in Tally with GST is designed to provide comprehensive knowledge on Tally with India's Goods and Services Tax (GST), with a strong focus on practicals. This course will help learners understand Tally, GST and accounting. The curriculum integrates theoretical knowledge with hands-on training to prepare students for careers in taxation, finance, and business management.

In today's business world, efficient accounting and taxation management are critical for organizations of all sizes. Tally is one of the most widely used accounting software in India and is trusted by businesses for bookkeeping, inventory management, and GST compliance.

The Certificate in Tally course is designed for beginners and entry-level learners who want to acquire practical accounting skills, computer-based accounting proficiency, and knowledge of GST filing. It combines fundamental accounting concepts with hands-on training in Tally software, along with business communication, computer applications, and basic managerial understanding.

This course is ideal for students, fresh graduates, and anyone looking to start a career in accounts, finance, or office administration. This would benefit the students in the form of having good grasp in Tally with GST. It has the following features

1. Strong Accounting Foundation

- ❖ Understands accounting principles and entries
- ❖ Can prepare basic accounts independently
- ❖ Relates theory to practical accounting software

2. Practical Software & GST Skills

- ❖ Confident use of Tally for accounting tasks
- ❖ Ability to record GST transactions
- ❖ Can prepare and file basic GST returns

3. Workplace & Communication Readiness

- ❖ Draft emails, letters, and office documents
- ❖ Communicates professionally with clients and colleagues
- ❖ Handles basic customer interactions

4. Business Awareness & Decision-Making (Managerial Economics)

- ❖ Understands basic economic concepts: demand, supply, cost, pricing
- ❖ Can interpret financial and market information for decision-making
- ❖ Appreciates how accounting and GST impact business operations

Impact: Provides a business perspective and analytical mindset, supporting better decision-making and reporting.

5. Digital & Computer Confidence

- ❖ Proficient in MS Word and Excel for accounting work
- ❖ Comfortable with online portals and digital payments
- ❖ Follows data security and backup practices
- ❖ Employment & Career Impact
- ❖ Tally Operator
- ❖ Accounts Assistant
- ❖ GST Filing Assistant
- ❖ Office Executive (Accounts)
- ❖ Junior Accountant (entry-level)
- ❖ Long-Term Benefits
- ❖ Strong base for further studies: Diploma/Degree in Commerce, CA/CMA foundation
- ❖ Capable of business analysis and decision support
- ❖ Ready to manage accounts for small businesses or self-employment
- ❖ Skill Development Summary
- ❖ Skill Area Level Achieved
- ❖ Strong Accounting Basics
- ❖ Tally & GST Practical Working Level
- ❖ Communication Professional Basics
- ❖ Computers Functional Proficiency
- ❖ Business Awareness Foundational (via Managerial Economics)

Programme Educational Objectives:

- PEO1:** Provide a thorough understanding of GST law, including tax structure, compliance, and procedural aspects.
- PEO2:** Develop practical skills in GST registration, invoicing, e-way billing, and return filing.
- PEO3:** Equip learners with knowledge of input tax credit mechanisms and GST accounting.
- PEO4:** Foster awareness of ethical taxation practices and regulatory compliance.
- PEO5:** Prepare students for career opportunities in GST filing, taxation, finance, and consultancy.

Programme Objective

PO1: Understand the fundamentals of GST and indirect taxation.

PO2: Develop practical expertise in GST registration, compliance, and filing.

PO3: Analyze tax planning strategies and input tax credit mechanisms.

PO4: Gain proficiency in GST accounting and return filing using taxation software.

PO5: Ensure regulatory compliance and ethical tax practices.

3. Eligibility Criteria

- Minimum qualification: 10+2 (Higher Secondary Education) or equivalent.
- Open to graduates, working professionals, and business owners seeking taxation expertise.
- No age restrictions.

4. Programme Structure & Curriculum

Paper	Subject	Credits	Internal Marks	External Marks	Total Marks
Core - I	Basic Accounting	6	25	75	100
Core - II	Tally for Business	5	25	75	100
Core - III	GST Accounting, Input Tax Credit & Record Keeping	5	25	75	100
Practical	Tally with GST - Practical Training	4	40	60	100

Learning Resources

- Study materials in print or digital formats (LMS, e-books, video lectures, etc.).
- Access to online learning portals, discussion forums, and recorded sessions as per UGC norms
- Periodic online or contact classes
- Instructional & Learning Components adopted.

Scheme for Examination & Evaluation

Internal:

Approaches	Marks
Continuous Internal Assessment (CIA)	20
Assignment (2 Nos.)	5
Total	25

External:

Question Paper Pattern

Time: 3 Hours

Max. Marks: 75

Part A (5 × 5 = 25 Marks)

Answer any five questions out of eight questions

Part B (5 × 10 = 50 Marks)

Answer any five questions out of eight questions

PASSING MINIMUM

A candidate will be declared as pass, if they secure at least 30 marks in the End Semester Examination (ESE) for each theory paper and an overall aggregate of 40 marks combining both external and internal assessments.

For Practical Work

- i. Practical Record - 40 Marks
- ii. External Viva Voce - 60 Marks

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2025 Admission onwards

Paper – I BASIC ACCOUNTING

Learning Objectives

Objectives

1. To introduce the concept of accounting and explain its meaning, objectives, and scope.
2. To differentiate between bookkeeping and accounting and understand the advantages and limitations of accounting.
3. To familiarize students with the nature, users, branches of accounting, and the fundamental accounting concepts and conventions.

Unit-I BASIC ACCOUNTING

- Introduction to Accounting - Definition - Objectives - Differences between Bookkeeping and Accounting
- Advantages and Limitations of Accounting
- Nature - Users of Accounting Information – Branches of Accounting
- Accounting Concepts and Conventions.

Unit-II DOUBLE ENTRY SYSTEM

- Introduction – Key Principles – Accounting Equation
- Recording of Transaction – Journal – Meaning
- Format – Rules – Steps – Problems and Solutions.

Unit-III ACCOUNTING PROCESS

- Ledger - Format of a Ledger – Posting to Ledger
- Balancing a Ledger Account – Problems and Solutions
- Trial Balance - Objectives of Preparing Trial Balance
- Limitations of Trial Balance
- Methods of Preparation of Trial Balance - Problems and Solutions.

Unit-IV SUBSIDIARY BOOKS

- Introduction – Specific Journal – Benefits - Types of Subsidiary Books
- Cash Book -Purchase Book - Sales Book
- Purchase Return Book - Sales Return Book
- Bills Receivable Book - Bills Payable Book
- Journal Proper - Problems and Solutions

Unit-V FINAL ACCOUNTS

- Introduction – Trading Account – Format
- Balancing of Trading Account
- Manufacturing Account - Difference Between Trading Account And Manufacturing Account
- Profit And Loss Account - Distinction between Trading Account and Profit and Loss Account
- Balance Sheet - Classification of Assets And Liabilities
- Adjustment Entries - Problems and Solutions.

Course Outcome:

1. Students will be able to define accounting and explain its objectives and importance in business.
2. Students will be able to distinguish between bookkeeping and accounting and identify the advantages and limitations of accounting.
3. Students will be able to identify users and branches of accounting and apply basic accounting concepts and conventions in practical situations.

Text Books

1. NCERT Accountancy: Financial Accounting Part 1 – Standard introductory textbook covering basic accounting concepts, recording transactions, trial balance, etc., ideal for beginners and undergraduate students.
2. Financial Accounting – I (Gupta & Gupta) – A textbook aligned with B.Com. and similar syllabi that explains fundamental accounting principles, concepts, and procedures clearly.
3. Principles and Practice of Accounting (R.L. Gupta & V.K. Gupta) – Comprehensive student-oriented book covering basic accounting theory and practical problems.

Reference Books

1. T.S. Grewal – Double Entry Book Keeping – Well-known reference for fundamentals, journal entries, ledgers, subsidiary books, and typical problems.
2. P.C. Tulsian – Financial Accounting – Popular reference book that covers concepts, conventions, and procedures with examples and illustrations.
3. S.N. Maheshwari & S.K. Maheshwari – Financial Accounting – Good reference with both conceptual explanation and practice problems.

Paper – II TALLY FOR BUSINESS

Learning Objectives

1. Understand and apply the basic features of Tally for recording business transactions.
2. Perform company creation and configuration in Tally.
3. Maintain accounting records including vouchers, ledgers, and journals.
4. Manage inventory and GST using Tally.
5. Generate and interpret financial reports using Tally.

Unit -I Introduction to Tally and Company Creation
<ul style="list-style-type: none">• Introduction to Tally ERP 9 / TallyPrime,• Features and Advantages,• Installation and Navigation in Tally,• Company Creation, Selection, and Alteration, Setting up the Company: Currency, Financial Year, Security,• Backup & Restore.
Unit-II Basic Accounting in Tally
<ul style="list-style-type: none">• Chart of Accounts: Groups and Ledgers, Accounting Vouchers: Contra, Payment, Receipt, Journal, Sales,• Purchase Voucher Entry and Editing, Trial Balance, Day Book• Ledger Reports, Bill-wise Details and Outstanding Reports.
Unit-III Inventory Management
<ul style="list-style-type: none">• Stock Groups, Categories, Units of Measure• Stock Items Creation and Management, Godowns (Warehouses)• Inventory Vouchers: Delivery Note, Receipt Note, Stock Journal, Integration of Accounts and Inventory
Unit-IV Taxation and GST in Tally
<ul style="list-style-type: none">• Introduction to GST (Goods and Services Tax)• Enabling GST in Tally• GST Configuration and Rate Setup,• Recording GST Sales and Purchase Transactions• GST Returns and Reports.
Unit-V Financial Reporting and Payroll Basics
<ul style="list-style-type: none">• Balance Sheet, Profit & Loss Account• Cash Flow and Fund Flow• Ratio Analysis and Cost Centres,• Introduction to Payroll and Salary Configurations• Exporting and Printing Reports..

Course Outcome:

CO1: Setup a new company and configure Tally software settings.

CO2: Record day-to-day financial transactions accurately using vouchers.

CO3: Manage inventory and stock items effectively within Tally.

CO4: Implement GST and tax compliance in Tally.

CO5: Generate business reports and financial statements for decision-making.

Text Books

1. Tally ERP 9/TallyPrime – A Practical Approach by Kogent Learning Solutions Inc.

2. GST Tally ERP9 English: A Handbook for Understanding GST Implementation in Tally – Navneet Mehra

Reference Books

1. Implementing Tally ERP 9 by A.K. Nadhani

2. GST in Tally – Reference Manual by Tally Solutions Pvt Ltd

3. GST & Taxation in Tally Prime – Tax Sarthi

Paper –III GST Accounting, Input Tax Credit & Record Keeping

Learning Objectives

1. To provide a foundational understanding of Goods and Services Tax (GST) accounting principles.
2. To familiarize students with input tax credit mechanisms and GST compliance.
3. To develop skills for proper GST record-keeping and reconciliation.
4. To introduce accounting tools and software used for GST-related financial management.
5. To equip students with knowledge of GST audits and reporting.

Unit -I Introduction to GST Accounting
<ul style="list-style-type: none">• Overview of GST framework and structure.• Key accounting principles related to GST transactions.• Understanding tax invoices, credit notes, and debit notes.• Dual GST Model and its impact on businesses.
Unit-II Input Tax Credit (ITC) & Compliance
<ul style="list-style-type: none">• Concept and eligibility criteria for claiming ITC.• ITC restrictions and reversals.• Documentation requirements for ITC claims.• ITC reconciliation and common errors in claiming credit.
Unit-III GST Record Keeping and Documentation
<ul style="list-style-type: none">• Essential records to be maintained under GST law.• GST ledger maintenance (Electronic Cash Ledger, Electronic Credit Ledger, and Liability Ledger).• Importance of proper documentation in GST audits.• Methods to rectify mismatches in records and GST filings.
Unit-IV GST Reconciliation & Financial Reporting
<ul style="list-style-type: none">• Monthly, quarterly, and annual reconciliation of GST transactions.• Role of GST audits in business compliance.• Financial statements and GST disclosures.• Use of accounting software (Tally, QuickBooks, SAP) for GST transactions.
Unit-V GST Audit and Taxation Strategies
<ul style="list-style-type: none">• Importance of GST audit and compliance checks.• Common errors and penalties under GST.• Tax planning strategies to optimize GST liabilities.• Case studies on GST implementation and impact.

Course Outcome: Students will be able to:

CO.No	CO statement	Knowledge Level
CO1	Explain the fundamentals of GST accounting and compliance requirements.	K2
CO2	Apply ITC principles effectively in business transactions.	K3
CO3	Maintain accurate GST records and ledgers for compliance.	K3
CO4	Reconcile and analyze GST transactions for financial reporting.	K4
CO5	Perform GST audits and tax planning to optimize business tax liabilities.	K5

Text Book:

1. Goods and Services Tax (GST) Accounting & Procedures (2022) - ICAI Publications, Noida.
2. **V.S. Datey (2023)** - GST Ready Reckoner, 22nd Edition, Taxmann Publications Private Limited, New Delhi.
3. **Rakesh Garg and Sandeep Garg (2024)** - Practical Guide to GST Compliance, 4th edition, Commercial Law Publishers, New Delhi.

References:

1. **V.S. Datey (2022)** - GST Law & Practice. Taxmann Publications Pvt Ltd, Maharashtra.
2. Tally for GST Accounting - Tally Solutions, Bengaluru
3. **CA Rajat Mohan (2024)** - Advanced GST Audit and Tax Planning, 8th edition, Bharat Law House Pvt Ltd, New Delhi.

Paper –IV Tally with GST – Practical Training

Learning Objectives

1. To provide knowledge of Tally with GST
2. To introduce the refund process under GST and eligibility criteria.
3. To develop hands-on skills in preparing and filing GST returns.
4. To familiarize students with online GST portal usage and compliance requirements.

Unit -I Company Creation & Ledger Practice

1. Create a new company and configure accounting features.
2. Create required groups and ledgers.
3. Enter opening balances for all ledgers.
4. Alter and delete ledgers as required.
5. Display and print ledger reports.

UNIT II – Voucher Entry & Inventory Practice

1. Record Contra, Payment, and Receipt vouchers.
2. Record Purchase and Sales vouchers (cash and credit).
3. Record Journal voucher for adjustment entries.
4. Create stock groups, stock items, and units of measurement.
5. Record purchase and sales with inventory and view stock summary.

UNIT III – Payroll & Final Accounts Practice

1. Create employee groups and employee masters.
2. Define salary structure and process payroll.
3. Record salary payment entries.
4. Generate Trial Balance, Profit & Loss Account, and Balance Sheet.
5. Perform backup, restore, and apply basic security features.

Unit -IV GST Return Filing – Practical

1. Types of GST returns (GSTR-1, GSTR-3B, GSTR-9, GSTR-9C, etc.).
2. Due dates and filing procedures. Common errors and penalties in GST return filing. Role of digital signatures and e-filing.
3. Step-by-step filing of GSTR-1 and GSTR-3B.
4. Understanding Annual Return (GSTR-9) and Reconciliation (GSTR-9C).
5. Reverse charge mechanism (RCM) and its impact on returns.
6. Use of GST software and government portals for filing.

Unit-V GST Refunds & Adjustments, Online GST Portal

1. Situations where GST refunds can be claimed.
2. Procedure for applying for GST refunds.
3. Refund on export of goods and services. Dealing with GST mismatches and adjustments.
4. Registration and login procedures on the GST portal.
5. Updating GST profile and managing GST notices.
6. Compliance ratings and their impact on businesses.
7. Role of automation in GST compliance (E-invoicing)

Course Outcome: Students will be able to:

CO.No	CO statement	Knowledge Level
CO1	Understand company creation and ledger practice	K2
CO2	Perform hands-on voucher entry and inventory	K3
CO3	Tally for Payroll and Final Accounts practice.	K4
CO4	Hands on GST return filing.	K3
CO5	Gain practical knowledge on GST refunds & Adjustments, Online GST Portal	K5

Text Book:

1. GST Manual with GST Law Guide (2022) - Taxmann Publications.New Delhi.
2. GST Compliance & Procedures (2023) - ICAI Publications, New Delhi
3. **Sanjeev Agarwal (2024)**, Practical Aspects of GST Return Filing & E-Way Bill Management, Commercial Law Publishers Pvt. Ltd. India.

References:

1. **Rakesh Garg and Sandeep Garg (2022)** - A Comprehensive Guide to GST Returns, Commercial Law Publishers (India) Pvt. Ltd, India.
2. **CA Rajat Mohan (2023)** Simplified Approach to GST Refunds & Adjustments, Taxsutra Bharat, Data Base, Pune.
3. **CA Pritam Mahure (2024)** Advanced Case Studies in GST Compliance, Current Law House Publisher, Jaipur.