



Practice Set

End Semester Examination, Spring- 2026

Program: B. Com

Semester: IV

Subject: Introduction to Accounting Software

Subject Code: 32ASEC201

Course Learning Objective:

The Objective of the course are classified as follows: -

CLO 1: To introduce students to computerized accounting, highlight its need and advantages over manual systems, and provide basic understanding of popular accounting software.

CLO 2: To explain the fundamental concepts, key features, and configuration options of Tally ERP, including the process of creating a company and setting up accounting and inventory masters.

CLO 3: To enable students to record and manage various accounting and inventory transactions using vouchers in Tally ERP, and to analyze business transactions for accurate financial and inventory record-keeping.

CLO 4: To provide knowledge on TDS, TCS, and GST frameworks within Tally ERP, including the creation of statutory masters, recording of inter- and intra-state transactions, generating GST-compliant invoices, and preparing tax reports using Excel.

Course Outcome:

On completion of the Course, the students will be able to:

CO1: Understand the basics of computerized accounting, differentiate it from manual systems, identify features of major accounting software, and perform basic installation, configuration, and data security.

CO2: Understand the fundamentals of Tally ERP, thereby applying foundational skills to efficiently manage accounting and inventory structures in a computerized environment.

CO3: Identify and record various accounting and inventory transaction vouchers in Tally ERP and analyze transactional data for accurate financial reporting and decision-making in a computerized accounting environment.

CO4: Understand the concepts of TDS, TCS, and GST, apply GST mechanisms like reverse charge, generate tax invoices, and prepare Excel reports, thereby demonstrating practical competence in handling statutory compliance.

SECTION A (10 Marks)

UNIT I

1. Define computerized accounting and explain its need and importance. [CO1, Unit I, BTL – LOT, Remember]
2. Differentiate between manual and computerized accounting. [CO1, Unit I, BTL – LOT, Remember]
3. Explain the features and benefits of accounting software. [CO1, Unit I, BTL – LOT, Remember]
4. Describe the installation and configuration basics of accounting software. [CO1, Unit I, BTL – LOT, Remember]
5. Explain security and data integrity in computerized accounting systems. [CO1, Unit I, BTL – HOT, Evaluate]

UNIT II

6. Explain the fundamentals of Tally and its features. [CO2, Unit II, BTL – LOT, Remember]
7. Describe the steps to create a company in Tally ERP9. [CO2, Unit II, BTL – LOT, Remember]
8. Explain accounting masters and their types. [CO2, Unit II, BTL – LOT, Remember]
9. What are groups and ledgers? Explain their creation process. [CO1, Unit II, BTL – LOT, Remember]
10. Explain inventory masters in Tally. [CO2, Unit II, BTL – LOT, Remember]

UNIT III

11. Explain different types of accounting vouchers in Tally. [CO3, Unit III, BTL – LOT, Remember]
12. What is a sales voucher and purchase voucher? Explain with examples. [CO3, Unit III, BTL – LOT, Remember]
13. Explain inventory vouchers such as stock journal and physical stock. [CO3, Unit III, BTL – LOT, Remember]
14. What are cost centres and cost categories? [CO3, Unit III, BTL – LOT, Remember]
15. Explain bank reconciliation in Tally. [CO3, Unit III, BTL – LOT, Remember]

UNIT IV

16. What is GST? Explain its basic concepts. [CO4, Unit IV, BTL – LOT, Remember]
17. Explain how GST is activated and set up in Tally. [CO4, Unit IV, BTL – LOT, Remember]
18. Describe payroll accounting in Tally. [CO4, Unit IV, BTL – LOT, Remember]
19. Explain backup and restore of data in Tally. [CO4, Unit IV, BTL – LOT, Remember]
20. What are financial reports in Tally? [CO4, Unit IV, BTL – LOT, Remember]

SECTION B (20 Marks)

UNIT I

21. Explain computerized accounting in detail and compare it with manual accounting with

- advantages and limitations. .[CO1, Unit I, BTL – HOT, Evaluate]
22. Discuss various popular accounting software (Tally, SAP, QuickBooks, etc.) and explain their features and uses. .[CO1, Unit I, BTL – HOT, Evaluate]

UNIT II

23. Explain in detail the creation and configuration of company along with features in Tally ERP9. [CO2, Unit II, BTL – HOT, Evaluate]
24. Discuss accounting masters and inventory masters in detail with examples. [CO2, Unit II, BTL – HOT, Evaluate]

UNIT III

25. Explain all accounting and inventory vouchers in detail with examples. [CO3, Unit III, BTL – HOT, Evaluate]
26. Discuss advanced accounting features such as bill-wise details, cost centres, budgeting, and bank reconciliation. . [CO3, Unit III, BTL – HOT, Evaluate]
27. Explain order processing system in Tally including purchase and sales orders. . [CO3, Unit III, BTL – HOT, Evaluate]

UNIT IV

28. Explain GST in detail including setup, entries, and invoice generation in Tally. . [CO4, Unit IV, BTL – HOT, Evaluate]
29. Discuss security controls, Tally Vault, audit features, and data management. [CO4, Unit IV, BTL – HOT, Evaluate]
30. Explain financial statements and reports generated in Tally (Trading, P&L, Balance Sheet). [CO4, Unit IV, BTL – HOT, Evaluate]

Summary Sheet:

CO	Ques. No	Marks
CO1	1,2,3,4,5,21,22	90
CO2	6,7,8,9,10,23,24	90
CO3	11,12,13,14,15,25,26,27	110
CO4	16,17,18,19,20,28,29,30	110

Unit Wise:

Unit	Ques. No	Marks
Unit 1	1,2,3,4,5,21,22	90
Unit 2	6,7,8,9,10,23,24	90
Unit 3	11,12,13,14,15,25,26,27	110
Unit 4	16,17,18,19,20,28,29,30	110

Blooms Taxonomy Level (BTL) Wise

BTL	Ques No	Marks
LOT	1,2,3,4,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20	190
HOT	5,21,22,23,24,25,26,27,28,29,30	210

Prepared By: Gourab Banerjee

Disclaimer: - This is a Practice Set. The Question in End term examination will differ from the Practice Set. This Practice Set is meant for practice only