

DIPLOMA IN TALLY AND GST

Syllabus

Program Code:BU-DTG - 01



2025 - 2026 Onwards

CENTRE FOR DISTANCE AND ONLINE EDUCATION
BHARATHIAR UNIVERSITY

(A State University, Accredited with "A++" Grade by NAAC

Ranked 46th among Indian Universities by MHRD - NIRF)

Coimbatore - 641046, Tamil Nadu, India

BHARATHIAR UNIVERSITY:: COIMBATORE – 641046
CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

VISION

Empower students with comprehensive knowledge and practical expertise in accounting, Tally Prime, and GST compliance, enabling them to become proficient professionals capable of contributing effectively to modern business and taxation systems.

MISSION

- **Develop Practical Accounting Expertise:** Equip students with hands-on skills in computerized accounting using Tally Prime, including ledger management, voucher entry, and preparation of financial statements.
- **Enhance GST Knowledge and Compliance:** Impart in-depth understanding of GST laws, return filing procedures, and compliance mechanisms to prepare students for real-world business taxation scenarios.
- **Promote Analytical and Problem-Solving Skills:** Foster the ability to analyze financial data, identify accounting errors, and make informed decisions to improve business accounting efficiency.
- **Prepare for Professional Competence and Career Readiness:** Enable learners to achieve industry-standard proficiency in Tally and GST, supporting employability in accounting, taxation, and finance roles.

TITLE OF THE PROGRAM

DIPLOMA IN TALLY AND GST

DURATION

- **Minimum Duration:** One year
- **Maximum Duration:** Two years (with provision for Re-registration if required)

CREDIT DISTRIBUTION

- **Total Credits:** 40 credits (as per UGC credit framework)

ELIGIBILITY

- Candidates must have completed Higher Secondary (10+2) or equivalent examination with Commerce and Management as one of the subjects.

MEDIUM OF INSTRUCTION

- Medium of Instruction is English. However, the learners are permitted to write the Continuous Internal Assessment and End Semester Examination in English or Tamil.

MODE OF LEARNING

- Open and Distance Learning (ODL)
- The programme shall be conducted through remote learning using a blend of print and digital learning materials, supplemented by occasional Personal Contact Program (PCP) sessions to facilitate learner interaction and academic support

FEES STRUCTURE

- Fee structure as approved by the Centre for Distance and Online Education, Bharathiar University, Coimbatore.

ATTENDANCE

Particulars	Requirement for Diploma Programme
Number of Personal Contact Programs (PCPs)	20 PCPs
Duration of Each PCP	6 hours per PCP
Total Contact Hours	12 hours per course (120 hours)
Total study hours of learners	1200 hours
Mandatory Participation	75% in each course

REQUIREMENT TO APPEAR FOR THE EXAMINATIONS

A candidate enrolled in the programme shall be required to maintain the minimum prescribed attendance in both theory and practical classes, pay the prescribed examination fees, and satisfy all other conditions as stipulated by the University from time to time in order to be eligible to appear for the examinations.

CONDITIONS TO APPEAR FOR THE EXAMINATIONS

- **First Appearance:** Learners appearing for the examination for the first time shall register for all the prescribed courses of that semester by remitting the requisite examination fee.
- **Examination Centre:** Learners must specify their preferred examination centre in the examination application form. Once selected, the examination centre cannot be changed under any circumstances.
- **E-Hall Ticket:** Learners shall download their E-Hall Tickets from the University website and obtain the signature of the Chief Superintendent of the opted examination centre upon submission of their valid identity card. This process must be completed during the three working days preceding the commencement of the examinations.

EVALUATION PATTERN

A. Distribution of Marks in Continuous Internal Assessments (CIA): 25% weightage

The following procedure shall be followed for awarding internal marks for theory courses.

- Continuous Internal Assessment (CIA) Test - 10 marks
- Assignment - 5 marks
- Seminar - 5 marks
- Participation - 5 marks
- Total - 25 marks**

1. CIA Test and question pattern:

Two Continuous Internal Assessments (CIA - I & CIA - II) must be conducted. Better of the TWO (the best and favorable one) will be counted for Test Marks (10 Marks)

- Section A – Objective Type Questions 5*1 =5 marks
- Section B – Short Essay (2 out of 3) 2*5 = 10 marks
- Section C – Essay Type (Either or type) 1*10 =10 marks

2. **Assignments – I and II.** Better of the TWO (the best one) will be counted for Assignment Marks (5 Marks)

3. **Seminar** will be conducted for 5 Marks.

4. **Participation** (which includes attendance) – 5 Marks

B. End-Semester Examination (ESE): 75% weightage

Mode and Duration of Examinations

1. Mode of Examination: All examinations shall be conducted offline at designated physical locations such as the University campus or approved Learner Support Centres (LSCs), under the supervision of duly appointed invigilators and as per the fixed examination schedule notified by the University.
2. Duration: Each examination shall be of three (3) hours' duration, covering both theoretical concepts and their practical applications.

Distribution of Marks in the End-Semester Examination – Question Paper Pattern

Section	Type of question	No. of questions	Marks	Total
A	Objective Type Questions	10 (Compulsory)	1	10
B	Short Essay (300 words each)	3 out of 5	5	15
C	Essay Type (1000 words each)	5 Questions (Either or Type)	10	50
Total				75

C. Passing Criteria:

- A minimum of 30 marks out of 75 in End Semester Examination and a minimum of 40% aggregate marks, combining internal and external assessments, shall be required to pass each course.
- Minimum 40% passing marks in practical examination.
- Aggregate of 40% marks required for successful completion of the Diploma programme.

D. Grading System: (As per 10-point UGC Credit Framework)

- The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

For the entire programme:

- $CGPA = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses for the entire programme}}$

$$\text{Cumulative Grade Point Average (CGPA)} = \frac{\sum n \sum i C_{ni} G_{ni}}{\sum n \sum i C_{ni}}$$

RANGE	CGPA	GRADE	CLASSIFICATION OF RESULT
95-100	9.5-10.0	O+	First Class-Exemplary*
90 - 94	9.0 and above but below 9.5	O	
85 - 89	8.5 and above but below 9.0	D++	First Class with Distinction*
80 - 84	8.0 and above but below 8.5	D+	
75 - 79	7.5 and above but below 8.0	D	
70 - 74	7.0 and above but below 7.5	A++	First Class
65 - 69	6.5 and above but below 7.0	A+	
60 - 64	6.0 and above but below 6.5	A	
55 - 59	5.5 and above but below 6.0	B+	Second Class
50 - 54	5.0 and above but below 5.5	B	
45 - 49	4.5 and above but below 5.0	C+	Third Class
40 - 44	4.0 and above but below 4.5	C	
0 - 39	0.0 and above but below 4.0	U	Re-appear

- a. A candidate who has passed all the courses in the first appearance within the prescribed duration of the diploma programmes and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in Core and Practical/Project courses shall be placed in the category of “**First Class – Exemplary**”.
- b. A candidate who has passed all the courses in the first appearance within the prescribed duration of the Diploma programmes and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in Core and Practical/Project courses shall be placed in the category of “**First Class with Distinction**”.
- c. A candidate who has passed all the courses of the Diploma programmes and secured a CGPA of 6 to 7.4 and equivalent grades “A” or “A+” or “A++” in Core and Practical/Project courses shall be declared to have passed in “**First Class**”.
- d. A candidate who has passed all the courses examination of the Diploma programmes and secured a CGPA of 5.0 to 5.9 and equivalent grades “B” or “B+” in Core and Practical/Project courses shall be declared to have passed in “**Second Class**”.
- e. A candidate who has passed all the courses examination of the Diploma programmes and secured a CGPA of 4.0 to 4.9 and equivalent grades “C” or “C+” in Core and Practical/Project courses shall be declared to have passed in “**Third Class**”.

BHARATHIAR UNIVERSITY:: COIMBATORE – 641046
CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

DIPLOMA IN TALLY AND GST

(For the students admitted during the academic year 2025–26 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
25DTG101	Fundamentals of Accounting	4	12	--	25	75	100
25DTG102	Financial Statements	4	12	--	25	75	100
25DTG103	Tally Fundamentals - Voucher Entries & Transactions in Tally	4	12	--	25	75	100
25DTG104	Inventory Management in Tally	4	12	--	25	75	100
25DTG105	Practical - I: Tally	4	--	12	25	75	100
Total		20	48	12	125	375	500
SECOND SEMESTER							
25DTG201	Fundamentals of GST	4	12	--	25	75	100
25DTG202	Accounting Basics and Tally Prime Foundation	4	12	--	25	75	100
25DTG203	GST Accounting in Tally Prime	4	12	--	25	75	100
25DTG204	GST Returns Filing & Practical Compliance	4	12	--	25	75	100
25DTG205	Practical - II: GST	4	--	12	25	75	100
Total		20	48	12	125	375	500
Grand Total		40	96	24	250	750	1000

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

After successful completion of the Diploma in Tally and GST, the learners will be able to:

PEO 1	Professional Competence Develop strong foundational and practical skills in accounting, Tally ERP/TallyPrime operations, and GST compliance to handle real-world financial tasks effectively.
PEO 2	Analytical & Problem-Solving Ability Apply analytical thinking and problem-solving skills to manage business transactions, reconcile accounts, generate financial reports, and resolve GST-related issues accurately.
PEO 3	Industry Readiness & Employability Become industry-ready professionals capable of working in accounting firms, tax consultancies, MSMEs, and corporate finance departments with competence in digital accounting tools.
PEO 4	Ethical & Regulatory Compliance Demonstrate ethical behavior and adhere to financial, statutory, and GST regulatory frameworks while maintaining accuracy, transparency, and confidentiality in accounting practices.
PEO 5	Lifelong Learning & Adaptability Engage in continuous learning to stay updated with advancements in Tally software, GST amendments, and evolving digital finance technologies for ongoing career growth.

PROGRAM SPECIFIC OUTCOMES (PSOs)

After successful completion of the Diploma in Tally and GST, the learners will be able to:

PSO 1	Advanced Accounting Competency Apply principles of financial accounting to create, manage, and interpret business accounts using Tally ERP/TallyPrime with accuracy and efficiency.
PSO 2	GST Compliance & Filing Skills Perform GST-related activities such as registration, invoice preparation, input tax credit management, and filing GST returns using Tally and GST portals.
PSO 3	Business Transaction Management Record, classify, and analyse various business transactions including inventory, banking, taxation, payroll, and adjustments through Tally.
PSO 4	Data Analysis & Reporting Generate, customize, and interpret financial and GST reports in Tally for decision-making, compliance, and audit purposes.
PSO 5	Practical Problem-Solving Ability Solve real-time business accounting and GST compliance problems through hands-on application of Tally features, statutory tools, and digital financial processes.

PROGRAM OUTCOMES (POs)

Upon successful completion of the Diploma in Tally and GST, learners will be able to:

PO1	Conceptual Understanding: Develop a strong foundational understanding of accounting principles, GST laws, and business taxation systems.
PO2	Practical Accounting Skills: Build hands-on skills in computerised accounting using Tally Prime, including ledger creation, voucher entry, and financial statement preparation.
PO3	GST Compliance Proficiency: Equip learners to accurately compute GST, manage input tax credit, generate GST invoices, and ensure compliance with statutory requirements.
PO4	Return Filing Competence: Enable students to independently prepare and file GST returns such as GSTR-1, GSTR-3B, and annual returns using official GST portals.
PO5	Business Process Automation: Train learners to use Tally Prime features for inventory management, payroll, cost centres, budgeting, and automated accounting processes.
PO6	Tax Documentation & Reporting: Develop the ability to prepare statutory records, reconciliations, audit trails, and compliance reports needed for GST and business accounting.
PO7	Analytical & Problem-Solving Skills: Enhance ability to analyse accounting data, identify errors, perform reconciliation, and apply GST rules to practical business scenarios.
PO8	Professional & Ethical Practices: Promote accuracy, confidentiality, ethical accounting conduct, and adherence to regulatory standards in financial reporting.
PO9	Industry Readiness: Prepare learners for accountant roles in SMEs, tax consultancies, audit firms, and businesses by aligning skills with industry practices.
PO10	Lifelong Learning & Adaptability: Encourage continuous learning in emerging taxation updates, software enhancements, and digital accounting tools.



Course code	TITLE OF THE COURSE	Credit
25DTG101	FUNDAMENTALS OF ACCOUNTING	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> 1. Understand the fundamental concepts, principles, and conventions of financial accounting. 2. Develop the ability to record financial transactions using the double-entry book-keeping system. 3. Prepare essential accounting statements such as journal, ledger, trial balance, and final accounts. 4. Apply accounting procedures for assets, liabilities, depreciation, and error rectification. 5. Equip learners with practical skills for business record-keeping and interpretation of basic financial information. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Recall fundamental accounting terms, concepts, and principles.	K1
CO2	Explain the accounting process and prepare basic journal and ledger entries.	K2
CO3	Apply double-entry rules to record business transactions and prepare trial balance.	K3
CO4	Analyze and rectify accounting errors and compute depreciation.	K4
CO5	Prepare and interpret final accounts to evaluate the financial performance of a business.	K5 / K6
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to Accounting	
Meaning, objectives, scope, and importance of accounting - Users of accounting information - Basic accounting terms: assets, liabilities, capital, income, expenses, drawings - Accounting concepts and conventions - Accounting cycle overview.		
BLOCK : II	Accounting Process	
Double-entry system - Rules of debit and credit - Journal entries - Ledger posting - Subsidiary books: cash book, purchase book, sales book, petty cash book.		
BLOCK : III	Trial Balance & Rectification of Errors	
Preparation of trial balance - Types of errors: clerical and compensating errors - Rectification of errors (before and after trial balance) - Suspense account.		
BLOCK : IV	Depreciation & Adjustments	
Meaning, causes, and need for depreciation - Methods of depreciation: straight line, diminishing balance - Provisions and reserves - Adjustments: outstanding expenses, prepaid expenses, accrued income, depreciation, and bad debts.		
BLOCK : V	Final Accounts	
Format of Final Accounts - Trading Account - Profit & Loss Account - Balance Sheet - (Theory Only).		
Total Study hours		120 –hours

Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for references:	
1	Advanced Accounting - S.P. Jain & K.L. Narang, Kalyani Publishers.
2	Financial Accounting – T.S Reddy & A.Murthy – Margham Publications/
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR FUNDAMENTALS OF ACCOUNTING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	-	1	1	1	2	1	2
CO2	3	3	1	-	2	1	2	2	2	2
CO3	2	3	2	1	2	2	3	2	3	2
CO4	2	2	1	1	2	2	3	2	3	2
CO5	2	3	2	1	2	3	3	2	3	3

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG102	FINANCIAL STATEMENTS	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To provide foundational knowledge of financial statements and their importance in business reporting. To develop the ability to record, classify, and summarize transactions for preparing accurate statements. To enable learners to prepare Trading, Profit & Loss Accounts, and Balance Sheets manually and using Tally. To familiarize students with adjustments, rectifications, and final accounts preparation under GST-compliant formats. To build analytical skills for interpreting financial statements for decision-making. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts, definitions, and components of financial statements.	K1
CO2	Explain the purpose, structure, and interrelationship of Trading A/c, Profit & Loss A/c, and Balance Sheet.	K2
CO3	Prepare financial statements from trial balance and incomplete records manually and in Tally.	K3
CO4	Analyze adjustments such as depreciation, outstanding/prepaid expenses, and bad debts for preparing final accounts.	K4
CO5	Evaluate the financial performance and position of a business using prepared statements.	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to Financial Statements	
Meaning, objectives, and importance of financial statements - Types of financial statements: Trading A/c, Profit & Loss A/c, Balance Sheet - Users of financial statements and their information needs - Accounting cycle and relationship between journal, ledger, trial balance, and final accounts - Limitations of financial statements.		
BLOCK : II	Trading & Profit and Loss Account	
Structure and format of Trading Account - Direct expenses and direct incomes - Profit & Loss Account: meaning, format, indirect expenses & indirect incomes - Gross profit vs Net profit - Preparation of Trading & P/L A/c from Trial Balance.		
BLOCK : III	Balance Sheet & Adjustments	
Meaning and objectives of Balance Sheet - Classification of assets and liabilities - Adjustments: Outstanding and prepaid expenses, Depreciation, Bad debts & provision for doubtful debts, Accrued income, unearned income, Closing stock - Preparation of Balance Sheet with adjustments.		

BLOCK : IV	Final Accounts with GST Concepts
GST overview and its impact on financial statements - Treatment of GST input and output in accounts - Preparation of GST- compliant Trading & Profit & Loss Account - GST ledger entries and their effect on final accounts - Practical illustrations.	
BLOCK : V	Preparation of Financial Statements in Tally
Creating ledger groups and ledgers required for final accounts - Entering transactions with GST in Tally - Creating vouchers for purchase, sales, expenses, incomes - Generating Trading A/c, P/L A/c, Balance Sheet in Tally - Interpretation of Tally-generated financial statements.	
Total Study hours	
120 –hours	
Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for references:	
1	Advanced Accounting - S.P. Jain & K.L. Narang, Kalyani Publishers.
2	Financial Accounting – T.S Reddy & A.Murthy – Margham Publications/
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by:	
Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR FINANCIAL STATEMENTS

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	1	2	1	2	1	2
CO2	3	2	1	1	1	2	2	2	2	2
CO3	2	3	2	2	3	3	3	2	3	2
CO4	2	3	2	2	2	3	3	3	2	2
CO5	3	3	2	2	2	3	3	3	3	3

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG103	TALLY FUNDAMENTALS – VOUCHER ENTRIES & TRANSACTIONS IN TALLY	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To familiarize learners with the fundamentals of voucher types and transaction processing in Tally. To enable students to record business transactions accurately through various accounting vouchers. To develop competency in managing invoices, credit notes, debit notes, and other commercial documents. To train learners in applying Tally features for error correction, voucher configuration, and automation. To build practical skills for handling day-to-day accounting transactions in business environments using Tally. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Identify and understand various voucher types used in Tally for business transactions.	K1
CO2	Explain the process of creating, modifying, and configuring vouchers in Tally.	K2
CO3	Apply voucher entry procedures to record routine business transactions accurately.	K3
CO4	Analyze transaction data to select appropriate voucher types and rectify errors.	K4
CO5	Evaluate and generate accurate financial statements based on recorded voucher entries.	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to vouchers in tally	
Meaning and purpose of vouchers - Types of vouchers in Tally: Accounting, Inventory, and Payroll - Default accounting voucher types (Contra, Payment, Receipt, Journal, Sales, Purchase) - Voucher creation vs. voucher entry - Enabling and configuring required voucher types - Understanding voucher numbering and date control.		
BLOCK : II	Accounting voucher entries	
Recording transactions through: Contra Voucher (cash & bank transfers), Payment Voucher, Receipt Voucher, Journal Voucher, Debit Note & Credit Note - Single-entry vs. double-entry voucher mode - Voucher narration and shortcut keys - Editing, altering, and deleting vouchers - Practical transaction entries.		
BLOCK : III	Inventory & Invoicing Vouchers	
Stock item creation and unit of measurement setup - Inventory vouchers: Purchase Order, Sales Order, Delivery Note, Receipt Note, Rejection In/Out, Stock Journal - Invoicing features: Sales invoice, Purchase invoice, Adding GST details in invoices - Tracking numbers & linking orders to vouchers - Automatic calculations (tax, discounts, additional charges).		

BLOCK : IV	Advanced voucher configuration
Voucher configuration settings - Voucher classes and their purpose - Cost centre and cost category allocations through vouchers - Multi-currency voucher entries - Bill-wise details entry (opening bills, new reference, against reference, on-account) - Budget and control management through vouchers - Error detection and correction: “Difference in Opening Balances”, Suspense vouchers.	
BLOCK : V	Reporting & audit through vouchers
Display of voucher lists - Day Book analysis - Ledger-wise voucher reports - GST-related voucher reports - Verifying, filtering, and sorting vouchers - Audit Trail (if enabled) - Generating Financial Statements from vouchers: Trial Balance, Profit & Loss A/c, Balance Sheet - Exporting voucher reports to Excel/PDF - Backup and restore of voucher data.	
Total Study hours	
120 –hours	
Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

**CO / PO MAPPING FOR TALLY FUNDAMENTALS –
VOUCHER ENTRIES & TRANSACTIONS IN TALLY**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	2	1	2	3	2	2
CO2	2	3	2	1	3	2	2	2	2	2
CO3	2	3	2	2	3	2	3	3	3	2
CO4	2	3	3	2	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG104	INVENTORY MANAGEMENT IN TALLY	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To introduce the fundamental concepts of inventory and stock management in business. To train learners in creating and managing inventory records using Tally Prime. To enable students to configure, track, and monitor stock flow, movements, and valuation. To develop practical skills in using advanced Tally features such as batches, Bill of Materials, and job costing. To prepare learners to generate accurate inventory reports for decision-making and compliance. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Explain basic concepts of inventory, stock groups, and units of measurement.	K1
CO2	Classify and create stock items, stock categories, and godowns in Tally.	K2
CO3	Apply Tally features to record stock transactions such as receipts, issues, transfers, and returns.	K3
CO4	Analyze inventory flow using stock journals, batch management, and multiple valuation methods.	K4
CO5	Evaluate inventory performance and prepare detailed inventory reports for business decisions.	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Fundamentals of Inventory Management	
Meaning and importance of inventory - Types of inventory: Raw material, WIP, Finished goods - Stock levels: Reorder level, minimum level, maximum level - Introduction to TallyPrime inventory features - Inventory configurations and company setup in Tally.		
BLOCK : II	Inventory Masters in Tally	
Stock Groups: Creation, classification, hierarchy - Stock Categories: Features and usage - Units of Measurement (Simple & Compound Units) - Stock Items: Creation, duplication, standard rates - Godowns / Locations: Creating and allocating goods - Price Lists and Discount Management.		
BLOCK : III	Inventory Transactions in Tally	
Types of inventory vouchers : Receipt Note, Delivery Note, Stock Journal, Physical Stock Voucher - Recording stock transfers and adjustments - Purchase & Sales invoices with inventory integration - Negative stock and backdated voucher entries - Tracking numbers and cost tracking.		

BLOCK : IV	Advanced Inventory Features
Batch-wise details and expiry management - Bill of Materials (BoM) and Manufacturing Journal - Multiple Godown Management - Job Work in & Job Work Out - Alternate Units and Compound Units - Standard costing and standard selling price - Stock valuation methods (FIFO, LIFO, Average, Standard Cost, Weighted Average).	
BLOCK : V	Inventory Reports and Analysis
Stock Summary - Godown Summary - Batch Summary & Expiry Reports - Ageing Analysis Report - Movement Analysis (Item-wise, Group-wise, Category-wise) - Stock Transfer Analysis - Consumption Register & Production Reports - Decision-making using inventory MIS reports.	
Total Study hours	
120 –hours	
Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	TallyPrime with GST – T. Balaji – T. Balaji Publication – 2025.
3	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR INVENTORY MANAGEMENT IN TALLY

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	2	1	1	2	1	2
CO2	2	3	1	1	3	2	1	2	2	2
CO3	2	3	2	2	3	3	2	2	3	2
CO4	2	2	2	2	3	3	3	2	2	2
CO5	2	3	2	2	3	3	3	2	3	3

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG105	PRACTICAL - I: TALLY	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> 1. Understand the basic features, interface, and functionalities of Tally for business accounting. 2. Create, configure, and manage company data, ledgers, vouchers, and inventory records using Tally. 3. Apply accounting principles to record transactions through various voucher entries in Tally. 4. Generate, analyze, and interpret financial and inventory reports for decision-making. 5. Develop practical skills to handle GST-enabled transactions, returns, and compliance in Tally. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Recall and understand the basic structure, features, and navigation of Tally.	K1 / K2
CO2	Create and configure companies, ledgers, groups, and inventory masters.	K3
CO3	Record accounting and inventory transactions using appropriate voucher types.	K3 / K4
CO4	Generate and interpret financial statements, inventory reports, and GST reports.	K4 / K5
CO5	Apply Tally for GST-compliant billing, tax computation, and return preparation.	K5 / K6
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to Tally & Basic Configuration	
Introduction to Tally: Features, Versions, and Advantages - Company Creation, Alteration, and Deletion - Gateway of Tally, Menu Navigation, Shortcut Keys - F11 and F12 Configuration Settings - Security Control, User Management, and Passwords - Backup, Restore, Import & Export of Data.		
BLOCK : II	Accounting Masters & Voucher Entries	
Creation of Groups and Ledgers - Types of Ledgers: Assets, Liabilities, Incomes, Expenses - Voucher Types: Contra, Payment, Receipt, Journal - Purchase & Sales Vouchers, Debit/Credit Notes - Recording Day-to-Day Business Transactions - Cost Categories & Cost Centres (Basic Practical).		
BLOCK : III	Inventory Management in Tally	
Stock Groups, Stock Categories, Units of Measurement - Stock Items, Godowns, Batches - Inventory Vouchers: Delivery Note, Receipt Note, Stock Journal, Rejections - Bill-wise Details, Tracking Numbers - Price Levels and Price Lists - Basic Inventory Reporting.		

BLOCK : IV	GST in Tally (Practical Applications)
Enabling GST in Tally - Creating GST Masters: Tax Ledgers, GST Commodity Details - Recording GST-compliant Purchases & Sales - Input Tax Credit (ITC), Output Tax - GST Classifications & Rate Setup - GST Transaction Scenarios: Intra-state, Inter-state, RCM - GST Payment & Journal Entries.	
BLOCK : V	Reports & Financial Statements in Tally
Trial Balance, Profit & Loss Account, Balance Sheet - Cash Flow & Fund Flow Statements - Day Book, Ledger Reports, Outstanding Statements - GST Reports: GSTR-1, GSTR-2A, GSTR-3B - Inventory Reports: Stock Summary, Ageing Analysis - Printing Financial Statements and Invoices - Exporting Reports to Excel/PDF.	
Total Study hours	
120 – hours	
Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	TallyPrime with GST – T. Balaji – T. Balaji Publication – 2025.
3	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR PRACTICAL - I: TALLY

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	1	0	2	1	1	1	1	2
CO2	2	3	2	1	3	2	2	1	2	2
CO3	2	3	3	2	3	2	3	1	2	2
CO4	2	2	3	3	2	3	3	2	3	2
CO5	1	2	3	3	2	3	3	2	3	3

High – 3

Medium – 2

Low - 1

A purple scroll graphic with a white outline, featuring a rolled-up top edge and a rolled-up bottom edge. The text "Second Semester" is centered in white.

Second Semester

Course code	TITLE OF THE COURSE	Credit
25DTG201	FUNDAMENTALS OF GST	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To explain the concept, evolution, and framework of GST in India. To familiarize learners with GST registration procedures and legal provisions. To develop understanding of GST invoicing, input tax credit, and tax structure. To provide knowledge on GST compliance and return filing mechanisms. To familiarize students with practical aspects of E-way bills and documentation. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Understand the fundamentals and structure of GST	K1
CO2	Explain GST registration requirements and tax provisions	K2
CO3	Apply rules of GST invoicing and ITC mechanism	K3
CO4	Analyze various GST compliance procedures	K4
CO5	Evaluate GST return filing processes and practical challenges	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to GST	
Indirect tax structure before GST - Need for GST - GST Council - Taxable event and supply concept - Exemptions and tax slabs.		
BLOCK : II	GST Structure & Registration	
Types of GST: CGST, SGST, IGST, UTGST - Composite vs Regular scheme - GST registration process - Threshold limits - GSTIN structure - Amendments and cancellation.		
BLOCK : III	GST Invoicing & Documentation	
Tax invoice rules - Debit/credit notes - Bill of supply - Time of supply - Place of supply - HSN & SAC codes.		
BLOCK : IV	Input Tax Credit (ITC)	
Eligibility and conditions - ITC on capital goods - ITC restrictions - Blocked credits - Composition scheme ITC rules.		
BLOCK : V	GST Returns & Compliance	
GSTR-1, GSTR-3B, GSTR-9 overview - E-way bill concept & generation - GST audit basics - Penalties & offences.		
Total Study hours		120 – hours

Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	GST Concepts for all – Bishal Kumar Agarwal & CS Vikas Agarwal, Laxmi Publications Pvt. Ltd. 2018.
2	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
3	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR FUNDAMENTALS OF GST

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	3	4	2	2	3	3	4	3	4
CO2	4	3	5	4	2	4	3	4	3	4
CO3	3	4	5	4	3	4	4	3	4	4
CO4	3	3	4	5	3	5	5	4	4	4
CO5	3	3	4	5	3	5	5	4	5	4

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG202	ACCOUNTING BASICS AND TALLY PRIME FOUNDATION	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To introduce the fundamentals of accounting principles. To teach the structure and flow of financial transactions. To familiarize learners with computerized accounting. To develop practical skills in navigating Tally Prime. To enable students to generate accounting reports in Tally. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Understand basic accounting concepts	K1
CO2	Explain accounting systems and documentation	K2
CO3	Apply accounting principles in Tally Prime	K3
CO4	Analyze financial data using Tally reports	K4
CO5	Evaluate accounting records for decision-making	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to Accounting	
Accounting principles - Types of accounts - Journal, ledger, trial balance - Cash book, bank book.		
BLOCK : II	Basics of Computerized Accounting	
Need for automation - Advantages of software-based accounting -Security & data backup.		
BLOCK : III	Introduction to Tally Prime	
Features & interface - Creating a company - F11 & F12 configuration - Chart of accounts.		
BLOCK : IV	Voucher Entry & Day-to-Day Transactions	
Sales, purchase, receipt, payment, contra - Journal & credit note entries - Inventory management basics.		
BLOCK : V	Reports in Tally Prime	
Balance sheet - Profit & loss - Trial balance - Day book & ledger analysis.		
Total Study hours		120 –hours

Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	TallyPrime with GST – T. Balaji – T. Balaji Publication – 2025.
3	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

**CO / PO MAPPING FOR ACCOUNTING BASICS AND TALLY
PRIME FOUNDATION**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	1	1	1	2	1	2	1	2
CO2	3	3	2	2	2	3	2	2	2	2
CO3	2	3	3	3	3	2	3	2	3	2
CO4	2	3	3	2	3	3	3	2	3	2
CO5	2	2	3	2	3	3	3	3	3	3

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG203	GST ACCOUNTING IN TALLY PRIME	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To enable GST configuration inside Tally Prime. To train learners to create GST-compliant ledgers and stock items. To teach recording of various GST transactions. To develop skills in generating GST returns using Tally. To handle practical complexities like RCM, exports, and adjustments. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Understand GST setup in Tally Prime	K1
CO2	Explain creation of GST ledgers and stock masters	K2
CO3	Record GST transactions for different business scenarios	K3
CO4	Analyze GST data and reconcile mismatches	K4
CO5	Evaluate automated GST reports for compliance	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	GST Setup in Tally Prime	
Enabling GST - GST features & configurations - Master creation.		
BLOCK : II	GST Compliant Masters	
Ledger creation with GST details - Stock items, units, tax rates - HSN/SAC mapping.		
BLOCK : III	Recording GST Transactions	
Sales & purchase invoices - Debit & credit notes - Reverse Charge Mechanism - Composition dealer entries.		
BLOCK : IV	Advanced GST Scenarios	
Export and import transactions - Exempt and nil-rated supply - Mixed/Composite supply - Branch transfer entries.		
BLOCK : V	GST Reports in Tally	
GSTR-1, GSTR-2A reconciliation - GSTR-3B summary - E-way bill generation - Audit reports.		
Total Study hours		120 –hours

Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	TallyPrime with GST – T. Balaji – T. Balaji Publication – 2025.
3	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR GST ACCOUNTING IN TALLY PRIME

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1	2	1	1	1	1	1
CO2	3	3	3	2	2	2	1	1	1	1
CO3	2	3	3	3	3	2	2	1	2	1
CO4	2	2	3	3	2	3	3	1	2	1
CO5	2	2	3	3	3	3	3	2	2	1

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG204	GST RETURNS FILING & PRACTICAL COMPLIANCE	4
Course Objectives:		
The main objectives of this course are to:		
<ol style="list-style-type: none"> To provide practical training in GST portal usage. To familiarize learners with various GST returns. To develop skills in reconciliation and compliance. To teach challan creation and tax payment. To prepare students for real-world GST filing scenarios. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Understand GST return types and filing rules	K1
CO2	Explain GST portal functionalities	K2
CO3	Apply reconciliation and data validation techniques	K3
CO4	Analyze compliance reports & error handling	K4
CO5	Evaluate GST filing accuracy and identify legal issues	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	GST Portal Overview	
Dashboard - Filing services - Registration amendments - Ledger overview.		
BLOCK : II	GST Return Filing	
GSTR-1 (Outward supply) - GSTR-3B (Summary return) - GSTR-9 (Annual return) - Due dates and extensions.		
BLOCK : III	Payment of Tax	
Creating challans - Offset liability - Interest & late fee calculations.		
BLOCK : IV	Reconciliation & Audit	
Matching GSTR-2A/2B with books - Vendor mismatch handling - Audit trail and documentation.		
BLOCK : V	Errors, Notices & Practical Scenarios	
Common filing errors - Departmental notices - Practical filing exercises - Case-based assessments.		
Total Study hours		120 –hours

Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	TallyPrime with GST – T. Balaji – T. Balaji Publication – 2025.
3	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by: Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

**CO / PO MAPPING FOR GST RETURNS FILING
& PRACTICAL COMPLIANCE**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	1	2	2	1	2	1
CO2	2	3	2	3	2	2	1	2	2	1
CO3	1	3	2	2	2	3	3	1	2	1
CO4	2	2	3	2	1	3	3	2	2	1
CO5	2	2	3	2	3	3	3	2	3	2

High – 3

Medium – 2

Low - 1

Course code	TITLE OF THE COURSE	Credit
25DTG205	PRACTICAL - II: GST	4
Course Objectives:		
<p>The main objectives of this course are to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts of GST and its integration with Tally for practical accounting applications. 2. Develop competency in configuring Tally for GST, including masters creation, tax settings, and statutory features. 3. Apply GST rules to real-time accounting transactions such as purchases, sales, returns, RCM, and adjustments. 4. Acquire skills in generating and interpreting GST statutory reports such as GSTR-1, GSTR-3B, and reconciliation statements. 5. Use advanced GST features in Tally including e-invoice, e-way bill generation, multi-GSTIN management, and audit tools. 		
Expected Course Outcomes:		
On the successful completion of the course, students will be able to:		
CO No.	CO Statement	Knowledge Level
CO1	Identify and recall GST concepts and Tally GST features used in compliance-based accounting.	K1
CO2	Configure Tally for GST by creating masters, tax ledgers, and stock items with HSN/SAC codes.	K3
CO3	Accurately record GST-based purchase, sale, RCM, and adjustment transactions in Tally.	K3
CO4	Generate, verify, and analyze GST statutory reports including GSTR-1, GSTR-2A, GSTR-3B, and perform reconciliation.	K4
CO5	Design and perform advanced GST processes such as e-invoice generation, e-way bill creation, correction of errors, and GST audit reviews.	K5
<i>K1 – Remembering K2 – Understanding K3 – Applying K4 – Analyzing</i> <i>K5 – Evaluating K6 – Creating</i>		
BLOCK : I	Introduction to Tally with GST	
Overview of TallyPrime/Tally ERP 9 - Enabling GST in Tally - Company creation and configuration - Setting up GST rates and tax ledgers - Understanding GST taxonomy: CGST, SGST, IGST, UTGST & Cess.		
BLOCK : II	GST Masters Creation	
Creating GST-compliant ledgers - Creating stock items, stock groups, units of measure - HSN/SAC code configuration - Creating GST tax ledgers - Recording purchase and sales masters with GST applicability.		

BLOCK : III	GST Transactions Entry
Recording local and interstate purchases - Recording local and interstate sales - Input tax credit adjustments - Debit note and credit note entries - Recording advance receipts and payments - RCM (Reverse Charge Mechanism) entries - Purchase from unregistered dealers.	
BLOCK : IV	GST Reporting & Return Preparation
GSTR-1 report generation in Tally - GSTR-2A reconciliation - GSTR-3B computation and summary Procedures for filing – last dates for filing – Quarterly Return Monthly Payment (QRMP) - Validating GST transactions - Error identification and correction in GST reports - Exporting JSON files for GST portal upload.	
BLOCK : V	Advanced GST Practical in Tally
E-invoicing setup and generation - E-way bill generation through Tally - Auto-reconciliation tools in TallyPrime - Managing multiple GST registrations (multi-GSTIN) - GST audit trail and advanced reports - Year-end GST adjustments and finalisation.	
Total Study hours	
120 –hours	
Text Book:	
1	Study Learning Material – CDOE, Bharathiar University.
Books for References:	
1	TallyPrime with GST - Asok K. Nadhani - BPB Publications.
2	GST Accounting with Tally - Tally Education Pvt. Ltd. - Sahaj / Tally Education
Web references:	
1	https://www.google.com/search?q=gst+in+tally+step+by+step&sca_esv
2	https://tallysolutions.com/tally/how-to-use-gst-in-tally-prime/?srsltid=AfmBOor7sTuhZq90eSEkivjUtCvvpwPLuznaUnfrk2sYHilgjd_nPxUID
Course designed by:	
Dr.G.Samundeswari, Assistant Professor of Commerce with CA, Centre for Distance and Online Education, Bharathiar University, Coimbatore – 641 046.	

CO / PO MAPPING FOR PRACTICAL - II: GST

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	1	1	1	2	2	2	1
CO2	2	3	3	2	2	2	2	1	2	1
CO3	1	3	3	2	2	2	3	2	2	1
CO4	2	2	3	3	2	3	3	2	2	2
CO5	2	3	3	3	3	3	3	2	3	2

High – 3

Medium – 2

Low - 1