Part B

Program: Master of Commerce (Semester II) NEP

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
M.Com. NEP/24-A	**Computer Application in Business**	45

Course outcomes:

1. Word process allows students to create and edit the documents and also gives them the ability to generate productivity-related images like charts, tables and graphs.

2. Students should know basic data types in spreadsheets. Is able to determine databases and convert them. Know basic functions to calculate mathematical, financial, statistical and logical operations. Have skills of data visualization depending on data and task types.

3. Understand how to start MS –Excel and SPSS. Enter basic data into SPSS and Carry out statistical analysis that can test hypotheses. Develop various required graphs.

4. Enable students to gain expert knowledge, principles and procedure of computerized accounting and taxation. Also, they will be able to do critical thinking and problem-solving skills in analyzing financial information and taxation.

Unit	Contents	No. of Periods
I	**Word Processor:** **1.1 Working with MS. Word 2021/ Higher:** Working with MS-Word Basic Commands, Formatting-text and Documents, Sorting and Tables, Working with Graphics, Mail Merge. **1.2 Insert:** Endnotes, Footnotes, Page Numbers, Index, Equations, Symbols, Smart Arts, Shapes, Word Arts, Signature Line, Date & Time, Hyperlink, Bookmark, Picture, ClipArts & Charts. **1.3 Create**: Table of Contents, Citation & Bibliography, Resume,	9

II	**Spreadsheet:**
	2.1 Working with MS Excel 2021/Higher: Formatting –Conditional formatting, Format as table, Cell style, Formatting the sheet tabs.
	2.2 Worksheet: Using Worksheets as Database in Accounting,Marketing,Creating a Dynamic Worksheet, Absolute and Relative Cell Reference, Chart: Features & Types.
	2.3 Functions:Mathematical- ABS, CEILING EVEN, GCD, INT, LCM, LN, ODD, POWER, ROUND, SQRT, SUM and SUMIF.
	    Financial –INTRATE, NPV, PMT, CAGR, XIRR
	    Statistical -AVERAGE, CORREL, COUNT, FREQUENCY, GEOMEAN,HARMEAN, MAX,MEDIAN, MIN, MODE, PEARSON, PERCENTILE, RANK,SKEW, STDEV and STDEVP.
	    Logical -AND, FALSE, IF, NOT, OR and TRUE.
		9

III	**Analysis and Decision Making Tools:** **3.1 Analysis in MS Excel 2021/Higher:** ANOVA, Correlation, Covariance, Descriptive statistics, Exponential Smoothing, F-Test, Fourier Analysis, Histogram, Moving Average Random Number Generation, Rank and Percentile, Regression, Sampling, T-Test, Z-Test, What-if Analysis, Goal seek, Pivot Table, & Charts. **3.2 Introduction to SPSS 2023 or Higher:** Features, Uses andApplication. **3.3 Descriptive Statistics:** Frequencies, Descriptive, Explore, Crosstab, Ratio.	9
IV	**Computerized Accounting:** **4.1 Company & Accounts info:** Tally Volt & Security Control,Groups, Ledgers, Budgets, Scenarios, Currencies, Voucher Types. **4.2 Payroll Info:** Pay Heads, Employees Groups, Employee salaries Details, Units (Works), Attendance, Production Types, Voucher Types. **4.3 Inventory Info:** Stock Groups, Stock Categories, Stock Items, Unit of Measures, Go down, Price List, Reorder Level, and Voucher Types.	9

V	**Computerized Accounting & Taxation:** **5.1 Transactions:** Accounting, Payroll and Inventory Vouchers. **5.2 Statutory Info:** TDS, Nature of Payments and Dedicatee Types. **5.3 Statutory Reports:** GST, TDS. TCS. Display: Trial Balance, Day Book, Account Books,Statement of Accounts, Inventory Books, Statement of Inventory, Cash/Fund Flow, List Of Accounts, Exceptional Report, Purchase Order, Sales Order, Invoice.	9

BOOKS RECOMMENDED:

1. Date C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference, BPPublication, Delhi.
3. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
4. O'Brian, J.A.: Management information systems, Tata McGraw Hill, New Delhi.
5. Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.
6. Moseley / Boodey: BPB- MS- Office 2013
7. Courter: BPB MS-Office 2013
8. E Balagurusamy: Programming in TURBO C, Tata McGraw Hill Publishing.
9. Byron Crottried: Programming with C, Tata McGraw Hill Publishing.
10. Mansfield Ron :The Compact Guide to Microsoft Office, BPB Publication, Delhi.
11. Programming in ANSI "C" - E. Balagurusamy, YashwantKanetkar Information Technology & its applications in Business-By P.Mohan, Himalaya Publishing House, Mumbai.
12. Tally . ERP 9 : Ashok K. Nadhani, BPB Publications,
13. Tally CCL, Shraddha Singh, NavneetMehra , V & S Publishers.

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM NEP/ 24-A	**Computer Application in Business (Practical)**	**30**

Course outcomes:
Upon completion of the practical course student will be able to-
1. Describe what MS word 2021 and how it is useful in both personal and professional life.
2. Create a new document, work with a document, format text insert and work with clip arts and pictures, use the mail merge, print documents and create high quality document designs and layouts.
3. Apply the MS Excel program and formatting a worksheet. Work with cell references.
4. Learn to use functions and formulas. Create and edit tables, charts and graphs, import and export data.
5. Enter the accounting transactions in computerized format and get the financial results.
6. Acquire the skill of financial decision making and interpret the financial statements as well as evaluation of stock of the end

List of Practical's:

1. M S Word-2021: Word Basic Commands, Formatting-text and Documents, Sorting and Tables, Working with Graphics, Mail-merge. Endnotes, Footnotes, Page Numbers, Index, Equations, Symbols, Smart Arts, Shapes, Word Arts, Signature Line, Date& Time, Hyperlink, Bookmark, Picture, Clip Arts & Charts, Table of Contents, Citation &Bibliography, Resume.

2. M S Excel- 2021: Formatting, Chart Features, Graphics, Using Worksheets as Database in Accounting, Marketing, Finance Creating a Dynamic Worksheet, Absolute and Relative Cell Reference.

3. Tally ERP- 9.0:
Company &Accounts info: Tally Volt & Security Control, Groups, Ledgers, Budgets, Scenarios, Currencies, Voucher Types.
Payroll Info: Pay Heads, Employees Groups, Employee's salaries Details, Units (Works), Attendance,
Production Types, Voucher Types.
Inventory Info: Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godown, Price List,
Reorder Level, and Voucher Types.
Statutory Reports: GST, TDS.TCS. Display: Trial Balance,Day Book, Account Books, Statement of
Accounts, Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Report, Purchase Order, Sales Order, Invoice.

Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	10 Marks
Viva-Voce	10 Marks
Description	10 Marks
Practical Total	**40 Marks**