Proposed Syllabus for
M.Com (Banking & Insurance)

Course Name: Computer Applications In Accounting   Semester: III

Course Code: 303   Marks Distribution: 20+10+70

Unit:- I: Introduction: Importance of Computer Applications in Accounting- MS Excel Application in Financial Management- Calculation of Operating and Financial Leverage- EBIT and EPS- NPV- IRR- Preparation of Statement of Working Capital forecast.

Unit:- II: MS Excel Application in Cost Accounting: Calculation and preparation of Marginal Costing Statement- BEP and CPV analysis- BEP Charts- Profit planning- Production & Sales Budgets- Functional Budgets: Flexible budgets- Preparation of Projected income statement and Balance sheet.

Unit:- III   Accounting Packages: Features- Importance – Differences in Accounting Packages and Spread sheet applications- Creation of Accounts- Vouchers- Voucher Number- Journal- Subsidiary Journal- Ledgers- Preparation of Bank Reconciliation Statement.

Unit:- IV   Calculation of Depreciation: Preparation of Trial Balance- Income Statement- Balance Sheet (Sole Proprietor, Partnership, Joint Stock Companies).

Unit:- V: Inventory Stock Levels: Stock ledger- Tax Registers- Audit Feature- Security in Accounting Packages- Problems of Accounting Packages- Power Problems- Virus Problems (For units III, IV & V Accounting Packages: Tally or Wings may be used)

Suggested Readings:

1. Peter Norton: Introduction of Computer, TMH, New Delhi, 1998
2. Maheshwari, SN: Financial Management, Sultan Chand Publications Pvt. Ltd, New Delhi, 2000.
3. Maheshwari, SN: Cost & Management Accounting, Sultan Chand Publications Pvt. Ltd, New Delhi, 2000.
4. Workbook on Tally
5. Workbook on Wings