

**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
**F. Y. B. Com.**  
**COMPUTING SKILLS**  
**Paper No.- 5 - ( Core Competence Subject )**  
**Total Lectures :- 48**

**Total Marks :- 100(For computing skills External theory exam 40 marks +  
Internal continuous Assessment 40 marks +  
External practical exam. 20 marks )**

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**Objectives:-**

- To familiarize the Students with basics of Internet.
  - To understand the use of Office application.
  - Able to know the role of word processor, Spread sheet, presentation in industry .
  - To understand the how of accounting software works .
  - To know the relevance of Tally accounting package in modern competitive world.
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**Fundamentals of Internet**

**Lectures 4**

- 1.1 Introduction of internet
- 1.2 Advantages and uses of Internet
- 1.3 Distinction between Internet and Intranet
- 1.4 Internet Concepts: - WWW, Browser, Search-engine, Webpage, Client, Server, Broadband, Dial-u service, Domain name.
- 1.5 E-mail
  - 1.5.1 Creation of e-mail account
  - 1.5.2 Composing e-mail, Sending and reading e-mail, Sending and reading the attachments, Sending e-mail simultaneously to more than one person.

**Microsoft Office 2010**

**A. Word**

**Lectures 4**

**1. Modify the structure and appearance of text**

Apply styles to text, Change a document's theme, change the look of characters, change the look of paragraphs, Create and modify lists.

**2. Organize information in columns and tables**

Present information in columns, Create tabbed lists, Present information in tables, format tables.

**B. Excel**

**Lectures 12**

**1. Introduction of Excel –**

New features of Excel 2010,

Arranging multiple workbook windows, customizing the ribbon, creating workbooks, Inserting rows, columns, and cells, merging and unmerging cells.

## **2. Working with data and Excel tables**

Enter and revise data, Manage data by using Flash Fill, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables.

## **3. Performing calculations on data**

Name groups of data, Create formulas to calculate values, Summarize data that meets specific conditions, Work with iterative calculation options and automatic workbook calculation, Use array formulas, Find and correct errors in calculations. (All these in detail)

## **4. Using PivotTables and PivotCharts**

Analyze data dynamically by using PivotTables.

Filter, show, and hide PivotTable data, Edit PivotTables, Format PivotTables, Create PivotTables from external data, Create dynamic charts by using PivotCharts.

## **C. PowerPoint**

**Lectures 4**

### **1. Working in the PowerPoint 2010 user interface.**

Working with the ribbon, Opening, navigating, and closing presentations, Viewing presentations in different ways,

### **2. Create presentations.**

Start and save presentations, enter text in placeholders, Edit text, Add and delete slides, Import slides from existing sources. Rearrange slides and sections.

Apply themes, Change the slide background, Format text placeholders.

### **3. Add animations, audio and videos.**

Animate with ready-made effects, Customize animation effects, Add audio content, Insert and play videos.

## **Tally**

### **1. Introduction to Computerized Accounting**

**Lectures**

**04**

#### 1.1 Computerised accounting package

1.1.1 Readymade and customized software

1.1.2 Features of accounting package

1.1.3 Advantages and disadvantages of accounting package

1.1.4 Comparison between manual and computerized accounting

### **2 Introduction to Tally (version-9.2)**

**Lectures**

**09**

2.1 Features of Tally software (version-9.2)

2.2 Starting Tally- Gateway of Tally and exit from Tally.

2.3 Creation of company in Tally. Saving the company profile. Alteration in company details. Deletion of a company. Selection of a company.

2.4 Account groups and ledgers.

2.5 Hierarchy of account groups and ledgers.

2.6 Reserved account groups

2.7 Account groups of Balance sheet

2.7.1 Account groups of liabilities

- 2.7.2 Account groups of Assets
- 2.8 Account groups of profit & loss account
  - 2.8.1 Account groups of direct income apart from sale
  - 2.8.2 Direct expenses apart from purchases
  - 2.8.3 Indirect income and indirect expenses
- 2.9 Creation of Account Masters
- 2.10 Feeding of opening balances
- 2.11 Alteration in Master records
- 2.12 Deletion of accounts in Master records
- 2.13 Feeding of closing stock value

### **3 Voucher Entry**

**Lectures**

#### **06**

- 3.1 Types of voucher in Tally: - Contra, Receipts, Payments and Journal
- 3.2 Entering Account voucher
- 3.3 Sales, Purchases, Debit-Note, Credit-Note, Incomes & Expenses
- 3.4 Voucher Modification
- 3.5 Saving the voucher
- 3.6 Voucher alteration, Deletion and Cancellation
- 3.7 Singles mode voucher entries
- 3.8 Voucher printing
- 3.9 On-line voucher printing
- 3.10 Multi voucher printing
- 3.11 Displaying voucher list, Day-Book & Ledger
- 3.12 Extracting Day-Book summaries

### **4 Trial Balance and Final Account**

**Lectures**

#### **05**

- 4.1 Extracting detailed Trial Balance
  - 4.1.1 Exploded Trial Balance
  - 4.1.2 Ledger-wise Trial Balance
- 4.2 Extracting Balance sheet
  - 4.2.1 Primary Balance Sheet
  - 4.2.2 Detailed Balance Sheet
- 4.3 Closing stock value entry through Balance Sheet
- 4.4 Extracting Profit and Loss Account
  - 4.4.1 Detailed Form
  - 4.4.2 Vertical Form
- 4.5 Extracting Income and Expenditure Statement for Non-Trading Units.
- 4.6 Printing Configuration
- 4.7 Printing Day-Book, Account Book, Journal Register, Cash Book, Ledger
- 4.8 Printing of Trading Account, Profit & Loss Account, Balance Sheet

### **Illustrative List of Practicals**

#### **Part –I**

1. Create your own Resume
2. Create Mark sheet/Salary sheet using different Formulas of Excel
3. Create Power point presentation (on any topic given by teacher)

#### **Part -II**

1. Creation of a company, saving the company.
2. Opening an existing company. Modifications in an existing company by changing the Fields

3. Entering the transactions relating to receipts, payments, contra, and journal.
4. Preparation of purchase register and sales register. Entering the transactions relating to purchases (including discount) and sales (including discount), purchase-returns, sales returns (Minimum 10 transactions should be recorded)
5. Preparation of trial balance with minimum 10 transactions.
6. Preparation of Balance sheet with transactions regarding Trading and Profit & Loss Account with adjustments.
7. Alternatively, preparation of Income and Expenditure Account for a non-trading concern along with the Balance sheet.
8. Modifying the vouchers, deleting voucher entries Creation of e-mail account

The above list is illustrative. A teacher, if required, may conduct similar additional practical on the above line in such a way as to cover the entire syllabus

### **Books for Reference**

1. Implementing Tally 9. Comprehensive Guide for Tally 9 & 8.1  
By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
2. Simple Tally 9 By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
3. Practical Approach towards Tally 8.1 and 9.0  
By S. H. Sharma Siddhant Prakashan, Aurangabad
4. Tally 9.2 Comdex Publishers
5. Financial Accounting For Manager Tally Dr.P.P.Chhajed , Dr.A.N.Chaudhri  
Atharva Publications Jalgaon
6. Step by Step Microsoft Word 2010
7. Step by Step Microsoft Excel 2010
8. Step by Step Microsoft PowerPoint 2010.

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**SEMESTER- II**  
**QUANTITATIVE TECHNIQUES**

**Total lectures :- 48**

**Total marks :- 100 ( External theory exam. 60 marks +Internal continuous assessment  
40 marks )**

## Section-I – Mathematics

### 1. Commercial Arithmetic

**Lectures 6**

#### Calculation Of Interest

1. Meaning of an annuity
3. Types of an annuity :- annuity due, annuity regular
4. Present value and future value of an annuity
5. Sinking fund

### 2. Mathematical Logic

**Lectures 6**

1. Meaning of statement. Truth value of a statement.
2. Elementary and compound statements
3. Law of excluded middle
4. Negation, Conjunction, Disjunction, Implication and double implication.
5. Construction of truth table
6. Equivalence of logical statements
7. Tautology and Contradiction

### 3. Permutation and Combination

**Lectures 6**

1. Meaning of permutation and combination
2. Fundamental principle of counting
3. Meaning of Factorial of a number. Statement of basic properties of factorial of a number.
4. Statement of formula for number of permutations of n different objects when r objects are taken at a time.
5. Statement of formula for number of combinations of n different objects taken r at a time.
- 6 Simple numerical problems from real life situations.

#### 4. Sets

**Lectures 6**

1. Meaning of a set.
2. Methods of describing a set
3. Types of a set :- finite set, infinite set, empty set, universal set, subset, super set, disjoint sets, overlapping sets, complementary set.
4. Operations on sets :-
  1. equality of two sets
  2. union of sets
  - 4.4.3 intersection of sets
  5. difference of two sets
4. Statement of Demorgan's laws.
4. Venn diagrams. Use of Venn diagrams in logic.
4. Statement and verification by Venn diagrams of following basic results relating to number of elements of a finite set :-

$$n(A \cup B) = n(A) + n(B) - n(A \cap B)$$

$$n(A \cap B') = n(A) - n(A \cap B) \quad (A' \cap B) \\ = n(B) - n(A \cap B)$$

$$n(A') = n(U) - n(A), \text{ where } U \text{ is universal}$$

$$\text{set. } n(A' \cap B') = n(U) - n(A \cup B)$$

$$n(A' \cup B') = n(U) - n(A \cap B) \quad n(A - B) = n(A) - n(A \cap B)$$

$$n(A \cup B \cup C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$$

Simple numerical problems illustrating commercial applications.

4. Function – Definition & Value of function at point

### 5. Introduction To Statistics

**Lectures 6**

1. Meaning of Statistics

2. Applications of Statistics in Business, Commerce and Management
3. Limitations of Statistics
4. Population, sample, census, sampling
5. Data, raw data, primary data, secondary data

6 Variable, Discrete variable, Continuous variable, Attribute

#### 6. Classification and tabulation of data

**Lectures 6**

1. Meaning of classification and tabulation
2. Distinction between classification and tabulation
3. Construction of table :- one-way and two-way tables
4. Classification of raw data according to values of a variable

#### 7.. Measures of central tendency

**Lectures 6**

1. Meaning of central tendency, measure of central tendency
2. Arithmetic mean, weighted arithmetic mean
3. Combined arithmetic mean for two groups
4. median and mode
5. Partition values :- quartiles, deciles and percentiles
6. Numerical problems on the computation of the above  
Statistical measures based on raw data only illustrating commercial applications.

#### 8. Measures of dispersion

**Lectures 6**

1. Meaning of measure of dispersion
2. Need of measure of dispersion
3. Absolute and relative measures of dispersion
4. Range and coefficient of range
5. Quartile deviation and coefficient of quartile deviation
6. Mean deviation and coefficient of mean deviation
7. Standard deviation and coefficient of variation
8. Numerical problems based on raw data only illustrating commercial applications.

#### **Books for reference**

1. Business Mathematics By Sancheti & Kapoor Sultan chand & sons, New Delhi
2. Business Mathematics and Analysis By Anand Sharma Himalaya Publishing House
3. Business Statistics By S.C.Gupta & Indra Gupta Himalaya Publishing House
4. Statistical Methods By S. P. Gupta Sultan Chand & Sons New Delhi