

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE

SYLLABUS

(Effective from the academic year 2019 – 2020)

COMPUTER APPLICATION IN FINANCE

CODE: 19CM/AC/CF45

CREDITS: 5

L T P: 2 0 4

TOTAL TEACHING HOURS: 78

OBJECTIVES OF THE COURSE

- To impart knowledge to the students on computer skills relating to business environment
- To provide students hands on experience on current analytical tools for interpretation of financial situation
- To expose students to the tools for financial data analysis and reporting techniques

COURSE LEARNING OUTCOMES

On successful completion of the course students will be able to

- Analyse the company's financial position.
- Identify and utilize appropriate technology for effective decision-making and improved performance
- Effectively use the accounting package – Tally
- Use business forecasting techniques

Unit 1

(16 Hours)

Accounting Package – Tally

- 1.1 Introduction to Tally - Creation, Alteration and Deletion of a Company
- 1.2 Creation , Alteration and Deletion of Group and Ledger
- 1.3 Accounting Vouchers – Types, Voucher Entry
- 1.4 Preparation of Financial Statement – Day Book, Trial Balance, Profit and Loss and Balance Sheet
- 1.5 Importing Data from Accounting and Other Application System
- 1.6 Data Validation

Unit 2

(16 Hours)

MS Excel for Financial Statement and Business Forecasting

- 2.1 Techniques of Financial Statement Analysis –
 - 2.1.1 Comparative Statement
 - 2.1.2 Common Size Statement
 - 2.1.3 Trend Percentage.
- 2.2 Preparation of Master Budget – Production Budget, Sales Budget, Flexible Budget and Cash Budget

Unit 3
Business Evaluation Technique using Excel (16 Hours)

- 3.1 Time Value of Money
 - 3.1.1 Future Value
 - 3.1.2 Present Value
- 3.2 Evaluation Techniques – Pay Back Period, Net Present Value and IRR
- 3.3 Financial Functions - Pivot table

Unit 4
Data analysis and Reporting features using Excel (15 Hours)

- 4.1 Creation of Spread sheet
 - 4.1.1 Ratio Analysis
 - 4.1.2 Payroll Analysis
 - 4.1.3 Capital Budget
 - 4.1.4 Depreciation – Written Down Value
- 4.2 Cash Flow Analysis

Unit 5
CAAT Tools (15 Hours)

- 5.1 An Introduction – Analytical Report, Duplicates Gaps, Sorting and Charting
- 5.2 Stratification, Summarization, Statistics and Aging

BOOKS FOR STUDY

Nadhani, A.K. *Implementing Tally. ERP*. BPB Publication, 2017

Rajaraman, V. *Introduction to Information Technology*, 3rd edition. PHI, 2018

BOOKS FOR REFERENCE

Rizwan P. Ahmed, *Computer Application in Business with Tally ERP 9*,
Margham Publication

Sadagopalan, S. *Management Information System*. PHI

Eliason, A.L., *On – line Business Computer Application Science Research Associates*
Chicago.

Curtis D. Frye, *Step by Step Microsoft Excel 2010*, PHI

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes (Only Practicals)

Section A - $2 \times 5 = 10$ (no choice)

Section B - $2 \times 10 = 20$ (from a choice of three questions)

Section C - $1 \times 20 = 20$ (from a choice of two questions)

Other Components: Total Marks: 50

Assignments /Practical Test

End Semester Examination: Total Marks: 100 Duration: 3 hours (Only Practicals)

Section A – $4 \times 5 = 20$ Marks (no choice)

Section B – $4 \times 10 = 40$ Marks (from a choice of six questions)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions)