

- Mukharji, A., & Hanif, M. (2010). Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi
- Mukherjee, S., & Mukherjee, A. K. (2017). Financial Accounting Oxford University Press, USA
- Sah, R. K. (2020). Concept building approach to financial accounting, Cengage
- Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
- Siddiqui, S. A. (2008). Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi.
- Sofat, R., & Hiro, P. (2016). Basic Accounting, 3rd ed. PHI learning
- Tulsian, P. C. (2020). Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

GENERIC ELECTIVES (GE- 5) COMPUTER APPLICATIONS IN BUSINESS

Credit distribution, Eligibility and Pre-requisites of the Course

| Course title & Code | Credits | Credit distribution of the course | | | Eligibility criteria | Pre-requisite of the course |
|--|---------|-----------------------------------|----------|---------------------|----------------------|-----------------------------|
| | | Lecture | Tutorial | Practical/ Practice | | |
| Computer Applications in Business BCH: GE-1.5 | 4 | 1 | 0 | 3 | Pass in XII | NIL |

Learning Objectives

This paper aims to impart computer knowledge that will enable them the ability to handle and analyse data for decision making and present it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. describe the various concepts and terminologies used in computing, computer networks and the internet.
2. examine document creation for report making and communication.
3. identify and make good presentations.
4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. s/he should also be able to

manipulate and analyse the business data for a better understanding of the business environment and decision-making.

5. identify the spreadsheet knowledge acquired through this paper in solving real-life problems that help in decision making.

Unit 1: Introduction (4 hours)

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of the Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 2: Word Processing (3 hours)

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word documents: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3: Preparing Presentations (2 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4: Spreadsheet basics (2 hours)

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in the formula, Projects involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

Unit 5: Spreadsheet projects (4 hours)

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course

above, are not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises

(60 hours)

The learners are required to do the practical exercises which include, but are not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using a table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of the spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out a number of absentees, counting no. of students scoring marks with distinction, etc.
7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. By taking live data from the website of the Government of India, use a Spreadsheet for preparing frequency distribution, and graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

Essential/ Recommended Readings

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Taxmann, Delhi.
- Joseph, P. T., S. J. (2015). E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Galgotia Publishing Company

- Madan, S. (2020). Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Taxmann, Delhi.
- Thareja, R. (2019). Fundamentals of Computers. Oxford University Press.
- Thareja, R. (2018). IT & It's Business Application. Oxford University Press.
- Walkenbach, J. (2016). MS Excel. Bible. John Wiley & Sons, USA.
- Winston, W. L. (2013). MS Excel. Data Analysis & Business Modeling. Microsoft Press, USA.

Suggestive Readings:

- Benninga, S. (2022). Financial Modeling. The MIT Press, USA.

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GENERIC ELECTIVES (GE- 6)

Bhartiya Gyan Parampara (Indian Knowledge System)

Credit distribution, Eligibility and Pre-requisites of the Course

| Course title & Code | Credits | Credit distribution of the course | | | Eligibility criteria | Pre-requisite of the course |
|---|---------|-----------------------------------|----------|---------------------|----------------------|-----------------------------|
| | | Lecture | Tutorial | Practical/ Practice | | |
| Bhartiya Gyan Parampara (Indian Knowledge System) BCH: GE- 1.6 | 4 | 3 | 1 | 0 | Pass in XII | NIL |

Learning Objectives

The course aims to familiarize the students with the astonishing breadth and depth of the Indian scientific and knowledge tradition.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. apportion the experience of the Gurukul system of education Indian culture
2. explain the concept of oneness (Ekatma Bhav).
3. use meditation on Panchkoshas and Chakras for enhancing productivity.
4. apply the management principles from the epics and compare them with the policies and schemes of the Government of India.