Paper 3.6: Computer Application in Accountancy and Statistics

Unit 1

Basics of excel worksheet: meaning and application of worksheet, fx functions, Audit toolbar, Graphics, conditional formatting, combo box, Controls, Scenarios, Goal seek, Auto correct, Hiding rows and columns, Function keys, cell referencing, creating formulae, PIVOT tables, MACROS, Sorting, Filtering, Shortcut keys.

Unit 2

Excel financial functions: Simple interest, compound interest, present value, compound annual growth rate. Excel Statistical function: Measurement of central tendency, measures of dispersion, linear correlation (Karl Pearson and spearman), regression coefficient by Using excel sheet.

Unit 3

Tally ERP accounting package: Basic Concepts- setting up new company, setting up account heads, groups, creating multiple ledgers. Voucher: Create voucher, voucher entry along with VAT and Service taxes. Books of accounts: Generating books of accounts, generating reports, Day books.

Unit 4

Tally ERP accounting package - Financial analysis Tools: Cash flow statement, ratio analysis, VAT and service tax report Budget VS Actual Expenditure, Tally audit, export and import data, EOQ stock levels, Problems: problems of accounting software package, security problem, data integrity problem, virus problem

Unit 5

SPSS package: Frequencies, bar chart, Histogram, Descriptive statistics, cross tabulation & chi square test, Correlation, Regression, T test, ANOVA, Non-parametric tests

Suggested Readings:

Bodhanwala ,Ruzbeh J, Financial Management using Excel Spreadsheet, Taxmann publication.
Darren ,George and Mallery Paul, SPSS for Windows STEP BY STEP, Pearson Publication tenth edition.
Davis ,Glyan & Branko Pecar, Business Statistics using Excel, Oxford university press.

Special Rule for Examination:

Examination of this paper shall comprise only practical of three hours duration.