UNIVERSITY OF MADRAS

B.COM. (GENERAL) DEGREE PROGRAMME

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S2A			2		2	2	40	60	100
Unit	**Contents**								**No. of Hours**
I	**Using Financial Functions (Part 1)** ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods								**6**

II	**Using Financial Functions (Part 2)** DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates	**6**
III	**Using Financial Functions (Part 3)** INTRATE function - Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of $100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per $100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per $100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period	**6**

IV	**Using Financial Functions (Part 4)** PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per $100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per $100 face value of a discounted security PRICEMAT function - Returns the price per $100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment	**6**
V	**Using Financial Functions (Part 5)** SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per $100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity	6
	Total	**30**

Reference Books	
1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.

Web Links

1. https://www.youtube.com/watch?v=kNaxTNSAtLk
2.https://www.youtube.com/watch?v=RsDFonVtKGM

Tutorials :

1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/
2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/