

## E-Resources

### 1. Financial Accounting Notes

#### ◆ Introduction

Financial Accounting म्हणजे business transactions record करून financial statements तयार करणे.

#### ◆ Key Concepts

- Business Entity Concept
- Going Concern Concept
- Dual Aspect Concept

#### ◆ Accounting Cycle

1. Journal Entries
2. Ledger Posting
3. Trial Balance
4. Final Accounts

#### ◆ Final Accounts

- Trading Account
- Profit & Loss Account
- Balance Sheet

#### ◆ Depreciation Methods

- Straight Line Method
  - Written Down Value Method
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## 2. Database Management System (DBMS)

### ◆ Introduction

DBMS म्हणजे data store, manage आणि retrieve करण्यासाठी software system.

### ◆ Types of DBMS

- Hierarchical
- Network
- Relational (RDBMS)

### ◆ Key Concepts

- Table, Row, Column
- Primary Key, Foreign Key

### ◆ SQL Basics

```
SELECT * FROM students;  
INSERT INTO students VALUES (1, 'Rahul');
```

### ◆ Normalization

- 1NF, 2NF, 3NF  
✓ Data redundancy कमी करणे

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## 3. E-Commerce

### ◆ Definition

Internet द्वारे goods/services खरेदी-विक्री करणे.

### ◆ Types

- B2B
  - B2C
  - C2C
  - C2G
  - ◆ **Advantages**
    - 24/7 availability
    - Global reach
  - ◆ **Payment Systems**
    - Credit/Debit Card
    - UPI
    - Net Banking
  - ◆ **Security Issues**
    - Data theft
    - Hacking
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## 4. Management Information System (MIS)

### ◆ Introduction

MIS म्हणजे decision making साठी information system.

### ◆ Components

- Hardware
- Software
- Data

- People

- ◆ **Types of MIS**

- Transaction Processing System (TPS)
- Decision Support System (DSS)

- ◆ **Benefits**

- Better decision making
  - Time saving
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## **5. Computer Applications**

- ◆ **MS Office**

- MS Word → Documents
- MS Excel → Calculations
- MS PowerPoint → Presentations

- ◆ **Internet Basics**

- Web Browsers
- Email
- Search Engines

- ◆ **Operating System**

- Windows
  - Linux
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## **6. Accounting Information System (AIS)**

### ◆ Definition

AIS म्हणजे accounting data process करणारी system.

### ◆ Components

- Input (data entry)
- Processing
- Output (reports)

### ◆ Advantages

- Accuracy
  - Speed
  - Automation
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## 7. Cyber Security Basics

### ◆ Definition

Cyber security म्हणजे data आणि systems protection.

### ◆ Types of Threats

- Virus
- Malware
- Phishing
- Hacking

### ◆ Security Measures

- Antivirus
- Firewall

- Strong Passwords