The main difference between **software** and **hardware** lies in their physical nature and function in a computer system:

1. **Hardware**:
   * **Definition**: Hardware refers to the physical components of a computer system or electronic device.
   * **Examples**:
     + CPU (Central Processing Unit)
     + RAM (Random Access Memory)
     + Hard drives (HDD/SSD)
     + Motherboard
     + Monitors, keyboards, and printers
   * **Nature**: Tangible and can be physically touched and seen.
   * **Function**: Hardware performs the tasks that are necessary for a computer to operate, such as processing data, storing information, and displaying results.
2. **Software**:
   * **Definition**: Software refers to the programs, applications, and operating systems that run on hardware and enable it to perform specific tasks.
   * **Examples**:
     + Operating Systems (Windows, macOS, Linux)
     + Applications (Microsoft Office, web browsers)
     + Games, utilities, and drivers
   * **Nature**: Intangible, as it consists of code and instructions stored digitally.
   * **Function**: Software instructs the hardware on how to operate, processes data, and allows users to interact with the computer system.

**Key Differences:**

* **Physical vs. Virtual**: Hardware is physical (you can touch it), while software is virtual (you interact with it but can’t touch it).
* **Dependence**: Hardware requires software to function properly (e.g., a computer without an operating system is useless). Software relies on hardware to run (e.g., an app needs a processor to execute).
* **Modification**: Hardware is usually harder to change or upgrade compared to software, which can often be updated or modified without changing the physical machine.

In summary, hardware forms the foundation of a computing system, while software provides the instructions and interfaces needed to make the hardware functional.