**SRI VENKATESWARA UNIVERSITY : TIRUPATI**

**TABLE-6: B.COM (CA)- SEMESTER – VI – W.E.F. 2017-18**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Course** | | **Name of the subject** | **Total Marks** | **Mid. Sem. Exam** | **Sem. End Exam** | **Teaching Hours\*\*** | **Credits** |
| 1. | DSC 1 G | | 6.1 Advanced Cost Accounting | 100 | 25 | 75 | 6 | 4 |
| 2. | DSC 2 G | | 6.2 Auditing | 100 | 25 | 75 | 6 | 4 |
| 3. | DSC 3 G | | 6.3 Management Accounting | 100 | 25 | 75 | 6 | 4 |
| 4.  5.  6. | Elective-DSC 1 H/Inter-disp./Gen. Elec.  Elective-DSC 2 H/Inter-disp./Gen. Elec.  Elective-DSC 3 H/Inter-disp./Gen. Elec. | **Cluster Electives**  ***1. A e-Commerce***  6.4 e-Payments System  Practical’s  6.5Tally  Practical’s  6.6 **Project Work:**  Real time student project may be submitted  **2. Computer Applications**  6.4 e-Commerce Applications  6.5 Tally  Practical’s (50+50)  6.6 Project work : Working on the application of Tally package in organisations/ Internship/ Projects in  e- commerce companies on the Design and creation of websites | | 100  50  100  50  100 | 25  25 | 75  50  75  50  100 | 5  2  5  2  5 | 4  2  4  2  5 |
| **Total** | | | | 700 |  |  | 37 | 29 |
| **Grand Total** | | | |  |  |  |  |  |

***NOTE*\* OPT ONE ELECTIVE FROM THE ABOVE ELECTIVES AND THAT SHOULD BE RELEVANT TO THE ELECTIVE IN THE V SEMESTER I.E. IF TAKEN FIRST ELECTIVE IN V SEMESTER IN VI SEMESTER ALSO SHOULD SELECT FIRST ELECTIVE VISE VERSA**

***NOTE*:# PROJECT WORK EVALUATED BY THE COMMERCE EXTERNAL EXAMINER**

**TALLY PRACTICAL’S SHOULD BE EVALUATED BY THE COMMERCE EXTERNAL EXAMINER**

**DSC 1 G 6.1 ADVANCED COST ACCOUNTING**

**Unit-I**: **Preparation of Reconciliation statement :** Reasons for the differences between the cost profit and Financial Profit – Reconciliation of the cost profit with the financial profit vice versa (including problems)

**Unit-II**: **Process Costing :**  Introduction and meaning of process costing – Manufacturing companies with suitability of process costing – preparation of process accounts with loss in weight, normal loss, abnormal loss and abnormal gain (including problems)

**Unit-III: Operating Costing :** meaning and the various types of operating costing businesses i.e. Transport costing Problems with Transport Costing only, relating to – operating Cost per kilo meter and passenger Kilo meter.

**Unit-IV: Standard Costing -**  meaning of standard cost and actual cost – variances – problems on Material variances only – Material cost variance, Material price variance, Material Quantity variance, Material Mix variance, Material sub usage variance, Material yield variance etc.

**Unit-V: Budget Costing :** Meaning of budget – Importance of budget costing – Preparation of budgets – Problems on the preparation of fixed budget and flexible budget only.

**REFERENCES:**

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy,

Margham publications, Chennai

2. Methods of costing – S.P. Jain and K.L.Narang Kalyani Publishers

3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.

4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.

5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.

6. S.N .Maheswari – Principles of Management Accounting.

7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.

8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

9. Cost Accounting problems – Khanna Ahuja Pandey

**Sri Venkateswara University**

**Model Paper**

**III B.Com**

**Semester – VI, April, 2018**

**DSC 1G 6.1 – ADVANCED COST ACCOUNTING**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section - A**

**Answer any FIVE questions, each question carries 3 marks 5 X3=15**

**1. a**) Companies with suitability of process costing b) Abnormal Loss

c) Features of process costing d) Operating costing

e) Transport costing f) Standard costing

g) Material variance h) Budget

**Section - B**

**Answer any ONE question from each unit.**

**Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**2.** Prepare a statement of reconciliation from the following:

Rs.

Net loss as per cost accounts 34,500

Net loss as per financial accounts 40,950

Works overhead under recovered in costing 6,240

Administrative overhead recovered in excess 3,400

Depreciation recovered in costing 11,200

Depreciation charged in financial accounts 12,500

Interest on investments not included in costing 6,000

Goodwill written off 5,000

Provision for doubtful debts in financial accounts 1,260

Stores adjustment credit in financial accounts 950

Loss of stock charged in financial accounts 3,000

(or)

**3.** In a factory, works overheads are absorbed at 100% of labour cost and office overheads at   
 20% of works cost.

Prepare i) Cost Sheet ii) Profit & loss account and iii) Reconciliation Statement if the total

expenditure consists of :

Rs.

Material 24,600

Wages 33,200

Factory expenses 32,840

Office expenses 22,420

10% of the output is in stock at the end and sales are Rs.1,38,400

**UNIT-II**

**4.** 100 units are introduced into process A at a cost of Rs.9,600 and an expenditure of Rs.4,800

is incurred. From the past experience, it is assessed that wastage normally arises to the extent

of 15% of units introduced. The scrap value is at Rs.10 per unit. The actual

output of process A is 90 units, transferred to process B. In process the output is 75 units which is transferred to Finished goods account and the scrap expected in B is 10%. The expenditure of Materials for Rs.4,800, Labour Rs.3,600 and other expenses Rs.5,400. The scrap value is at Rs.15 per unit Prepare Process Accounts, Abnormal Gain & Loss Account and Normal Loss Account.

(or)

**5.** The product of a company passes through two processes to completion known as X and Y.

From past experience it is ascertained that loss is incurred in each process as:

Process X – 2% Process Y – 5%

In each case, the percentage of loss is computed on the number of units entering the process

concerned. The loss of each process possesses a scrap value. The loss of processes X and Y is

sold at Rs. 5 per 100 units. The output of each process passes immediately to the next process

and the finished units are passed into stock.

Process X Process Y

Rs. Rs.

Materials consumed 6,000 4,000

Direct labour 8,000 6,000

Manufacturing expenses 1,000 1,000

20,000 units have been issued to Process X at a cost of Rs.10,000. The output of each

process has been as under:

Process X 19,500; Process Y 18,800

Prepare Process Accounts.

**UNIT-III**

**6.** SriLakshmi Travels, a transport company is running a fleet of six buses between two towns

75 kms.apart. The seating capacity of each bus is 40 passengers. The following particulars

are available for the month of April 2017.

Rs.

Wages of Drivers, Conductors, etc. 14,400

Salaries of office and supervisory staff 15,000

Diesel oil., etc. 20,320

Repairs and maintenance 1,200

Taxes and insurance 2,400

Depreciation 3,900

Interest and other charges 3,000

The actual passengers carried were 80% of the capacity. All the buses run all the days in the

month. Each bus made one round trip per day. Find out the cost per passenger kilometre.

**OR**

**7.** Mr. Srinivasulu furnishes you the following data and wants you to compute the cost per

running km of vehicle A.

Rs.

Cost of vehicle 4,50,000

Road licence per year 1,800

Annual supervision & salaries 7,200

Driver’s wages per hour 40

Cost of fuel per litre 52

Repairs & maintenance per km 22

Tyres cost per km 4

Insurance premium p.a. 1,700

Garage rent per year 15,300

Kms run per litre 20

Kms run during the year 15,000

Estimated life of vehicle in kms 1,00,000

Average tonnage carried 6

Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20 kms per hour on

an average.

**UNIT-IV**

**8.** From the following particulars Calculate a) Material price variance b) Material usage variance

and c) Material cost variance

Material purchased - 3,000 kgs at Rs.6 per kg

Standard quantity of material fixed for one unit of finished product - 25 kgs at Rs.4 per kg.

Opening stock of material - Nil

Closing stock of material - 500 kgs

Actual output during the period - 80 units.

(or)

**9.** From the following information of product No.888, calculate

i) Material cost variance

ii) Material price variance

iii) Material usage variance

iv) Material mix variance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Material | Standard  Qty. in Kgs | Standard Price  Rs. | Actual quantity  in Kgs | Actual price  Rs. |
| X  Y  Z | 20  16  12  48 | 5  4  3 | 24  14  10  48 | 4.00  4.50  3.25 |

**UNIT-V**

**10.** A company which supplies its output on contract basis as component to an assembling

firm has a contract to supply 10,000 units of its only product during 2017. The following

were the budgeted expenses and revenue.

Material Rs. 15 per unit

Wages Rs. 10 per unit

Works expenses – (Fixed) Rs. 40,000

Variable Rs. 4 per unit

General expenses (all fixed) Rs.60,000

Profit is 20% on sale price.

Prepare the budget for 2017 showing the costs and profit.

(or)

**11.** Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

Per unit in Rs.

Materials 100

Labour 50

Variable expenses (direct) 10

Administrative expenses (50% fixed) 40,000

Selling and Distribution expenses (60% fixed) 50,000

Present production (50% activity) 1,000 units

**DSC 2G 6.2 AUDITING**

**Unit-I: Auditing:** Meaning – Objectives – Errors and Frauds - Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

**Unit-II: Types of Audit:** Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

**Unit-III: Planning of Audit:** Steps to be taken at the commencement of a new audit – Audit programme - Audit note book - Internal check, internal audit and internal control.

**Unit-IV: Vouching and** Investigation: Vouching of cash and trading transactions – Investigation, Auditing vs. Investigation

**Unit-V: Company Audit and Auditors Report:** Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents.

**References:**

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

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**Model Paper**

**III B.Com**

**Semester – VI, April, 2018**

**DSC 2G 6.2 – AUDITING**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section – A**

**Answer any FIVE questions, each question carries 3 marks 5 X3=15**

**1.** a) Auditing b) Auditing as a Vigil Mechanism

c) Internal Audit d) Government Audit

e) Audit Note Book f) Investigation

g) Vouching h) Auditors qualifications

**Section – B**

**Answer any ONE question from each unit.**

**Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**2.** Define Auditing. Explain objectives of Auditing

(or)

**3.** Describe the importance of Auditing.

**UNIT-II**

**4.** Describe the various types of Audit.

(or)

**5.** Distinguish between Cost Audit and Financial Audit

**UNIT-III**

**6.** What steps should be taken in to A/c vehicle commencement of New Audit?

(or)

**7.** What are the contents of Audit programme?

**UNIT-IV**

**8.** “Vouching is the essence of Auditing”. Discuss?

(or)

**9.** Distinguish between Audit and Investigation?

**UNIT-V**

**10.** What are the Rights and duties of company Auditor?

(or)

**11.** What are the contents of Audit Report?

**DSC 3G 6.3 MANAGEMENT ACCOUNTING**

**Unit–I: Management Accounting:** Interface with Financial Accounting and Cost Accounting

**–** Scope and limitations of management accounting - Functions of Management Accounting

and its importance (Theory only)

**Unit–II**: **Financial statement analysis -** Financial Statement analysis and interpretationComparative statements – Common size analysis and trend analysis (including problems).

**Unit–III:** **Ratio Analysis:** Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, turnover or activity and solvency ratios (including problems).

**Unit–IV:** **Fund Flow Statement:** Concept of fund: Preparation of funds flow statement. Uses

and limitations of funds flow analysis (including problems).

**Unit–V:** **Cash Flow Statement:** Concept of cash flow – Preparation of cash flow statement -

Uses and limitations of cash flow analysis (including problems).

**References:**

1. Cost Accounting and Management Accounting – T.S. Reddy and Hariprasad Reddy,

Margham publications, Chennai

2. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New

Delhi

3. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,

4. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”,

Kalyani Publishers, Ludhiana.

5. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.

6. Charles T. Horngren, [et.al](http://et.al/), “Introduction to Management Accounting” Person

EducationIndia, New Delhi, 2002.

7. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

8. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.

9. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.

10. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

**Sri Venkateswara University**

**Model Paper**

**III B.Com**

**Semester – VI, April, 2018**

**DSC 3G 6.3 – MANAGEMENT ACCOUNTING**

**Time: 3 hours**  **Max.Marks: 75 M**

**Section – A**

**Answer any FIVE questions, each question carries 3 marks 5 X3=15**

**1.** a) Liquidity Ratios b) Gross Profit Ratio

c) Funds from operation d) Operating Activities

e) Cash flow statement f) Limitations of Ratio Analysis

g) Common size statement h) Cost Accounting

**Section – B**

**Answer any ONE question from each unit.**

**Each question carries 12 marks** **5X12 =60**

**UNIT-I**

**2.** Explain scope and limitations of Management Accounting

(or)

**3.** Explain the functions & importance of Management Accounting

**UNIT-II**

**4.** Dhandapani & Co. Ltd., furnishes the following Balance Sheets for the years 2014 and 2015.

Prepare common-size balance sheets.

Balance sheets

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2014  Rs. | 2015  Rs. | Assets | 2014  Rs. | 2015  Rs. |
| Share capital  Reserves  10% Debentures  Creditors  Bills payable  Tax payable | 2,00,000  6,00,000  2,00,000  3,00,000  1,00,000  1,00,000  15,00,000 | 3,00,000  7,00,000  3,00,000  5,00,000  80,000  1,20,000  20,00,000 | Buildings  Machinery  Stock  Debtors  Cash at Bank | 4,00,000  6,00,000  2,00,000  2,00,000  1,00,000  15,00,000 | 4,00,000  10,00,000  3,00,000  2,50,000  50,000  20,00,000 |

(or)

**5.** The following are the extracts from the income statements of Bright Ltd., for the 6 years ending 2015. You are required to calculate trend percentages, taking 2014 as the base year and give two major conclusions you can draw.

*(figures in thousands)*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Particulars | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
| Sales  Cost of goods sold  Office Expenses  Selling expenses  Net profit/loss | 300  180  40  20  60 | 340  204  42  25  69 | 420  256  45  30  89 | 480  287  50  40  103 | 520  300  55  50  115 | 600  330  60  60  150 |

**UNIT-III**

**6.** The following figures relate to the trading activities of a company for the year ended   
 31-03-2016.

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Rs. | Particulars | Rs. |
| Sales  Purchases  Closing stock  Sales returns  Dividend received  Profit on sale of fixed assets  Loss on sale of shares  Opening stock | 1,00,000  70,000  14,000  4,000  1,200  600  300  11,000 | Salary of salesmen  Advertising  Travelling expenses  Salaries (office)  Rent  Stationery  Depreciation  Other expenses  Provision for tax | 1,800  700  500  3,000  6,000  200  1,000  2,000  7,000    13,500 |

You are required to calculate

1. Gross profit ratio 2. Operating profit ratio

3. Operating ratio 4. Net profit ratio

(or)

**7.** The following figures are extracted from the Balance Sheet of X Ltd., as on 31st December:

|  |  |  |
| --- | --- | --- |
|  | 2012  Rs. | 2013  Rs. |
| Stock  Debtors  Cash at Bank  Creditors  Bills payable  Provision for Taxes  Bank Overdraft | 25,000  10,000  5,000  8,000  2,000  5,000  5,000 | 40,000  16,000  4,000  15,000  3,000  7,000  15,000 |

Calculate the Current Ratio and Quick Ratio for the two years.

**UNIT-IV**

**8.** Prepare a schedule of changes in working capital from the following Balance Sheets:

Balance Sheets

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2014  Rs. | 2015  Rs. | Assets | 2014  Rs. | 2015  Rs. |
| Share capital  10% Debentures  Bills payable  Outstanding expenses  Trade Creditors | 50,000  10,000  18,000  6,000  33,000  1,17,000 | 50,000  20,000  6,000  9,000  40,000  1,25,000 | Fixed assets  Investments:  Non-trading  Trading  Inventories  Trade Debtors  Accrued interest  Unexpired insurance  Cash at bank  Cash in hand | 18,000  10,000  8,000  12,000  40,000  4,000  -  17,000  8,000  1,17,000 | 28,000  10,000  9,000  18,000  48,000  6,000  3,000  2,000  1,000  1,25,000 |

(or)

**9.** The following are the summarised Balance Sheets of Malar Industries Ltd., as on 31st   
 December 2009 and 2010:

Balance Sheet

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 2009  Rs. | 2010  Rs. | Assets | 2009  Rs. | 2010  Rs. |
| *Capital:*  7% Redeemable  preference shares  Equity shares  General reserve  Profit & Loss A/c  Debentures  *Current Liabilities:*  Creditors  Provision for tax  Proposed dividend  Bank overdraft | -  40,000  2,000  1,000  6,000  12,000  3,000  5,000  12,500  81,500 | 10,000  40,000  2,000  1,200  7,000  11,000  4,200  5,800  6,800  88,000 | Fixed Assets  *Less:* Depreciation  *Current assets:*  Debtors  Stock  Prepaid expenses  Cash | 41,000  11,000  30,000  20,000  30,000  300  1,200    81,500 | 40,000  15,000  24,000  35,000  500  3,500    88,000 |

Prepare: i) Statement showing changes in the working capital.

ii) A statement of sources and applications of funds.

**UNIT-V**

**10.** From the following data you are required to calculate the cash from operations:

funds from operations for the year 1998 Rs.84,000. Current assets and liabilities as on 1-4-08

and 31-03-09 were as follows:

|  |  |  |
| --- | --- | --- |
|  | 1-4-08  Rs. | 31-03-09  Rs. |
| Trade creditors  Trade debtors  Bills receivable  Bills payable  Inventories  Trade investments  Outstanding expenses  Prepaid expenses | 1,82,000  2,75,000  40,000  27,000  1,85,000  40,000  20,000  5,000 | 1,94,000  3,15,000  35,000  31,000  1,70,000  70,000  25,000  8,000 |

(or)

**11.** From the following Balance Sheets as on 31-03-15 and 31-03-14, prepare a Cash Flow

Statement:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Liabilities | 31.03.2015  Rs. | 1.04.2014  Rs. | Assets | 31.03.2015  Rs. | 1.04.2014  Rs. |
| Share capital  Profit & Loss A/c  General reserve  6% Debentures  Creditors  Outstanding exp. | 1,50,000  80,000  40,000  60,000  40,000  15,000  3,85,000 | 1,00,000  50,000  30,000  50,000  30,000  10,000  2,70,000 | Fixed assets  Goodwill  Stock  Debtors  Bills Receivable  Bank | 1,50,000  40,000  80,000  80,000  20,000  15,000  3,85,000 | 1,00,000  50,000  30,000  50,000  30,000  10,000  2,70,000 |

**CLUSTER ELECTIVE 1 A – E COMMERCE**

**DSC H 6.4 E-PAYMENTS SYSTEM**

**Unit-I: e-Cash and Virtual Money:** Electronic Data Interchange (EDI) -NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

**Unit-II: Automated Clearing and Settlement:** Process ofReal Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

**Unit-III: e-Payment Security and Digital Signature:** Cryptographic Methods - Hash functions -  Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

**Unit-IV**: **Mobile Payments:** Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

**Unit-V: Electronic Invoice and Payment System:** Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

**References:**

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, Palgrave MacMillan.
2. Weidong Kou, “Payment Technologies for E-Commerce”. Springer, Germany.
3. Donal O’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”, Artech House, Inc.
4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRC Press.

**MODEL QUESTION PAPER**

**VI SEMESTER-B.COM (CA)/ B.A;B.Sc(CA)**

**(CHOICE BASED CREDIT SYSTEM)**

**E –PAYMENT SYSTEM**

**Time: 3 Hrs Max Marks: 75**

**SECTIONS –A**

1. **Answer any FIVE questions, each question carries 3 marks**  **5 X3=15**

1. Electronic Data Interchange (EDI)
2. Fed wire
3. E- Cash
4. Digital Signature
5. Online Payment
6. Payment Wallet
7. Electronic Statement Delivery
8. ATM

**SECTION – B**

**Answer any ONE question from each unit.**

**Each question carries 12 marks** **5X12 =60**

**Unit-1**

1. Explain about E-Cash? What are the issues to arising in E-Cash system?

**Or**

1. Explain about different types of electronic payment modes?

**Unit -2**

1. Describe the process of real time gross settlement system?

**Or**

1. Write an essay on CHIPS and SWIFT?

**Unit- 3**

1. Explain the methods of cryptography?

**Or**

1. Explain the functions of digital signature?

**Unit- 4**

1. Write the importance of wireless payments system in nowadays?

**Or**

1. Explain digital wallets and its types?

**Unit- 5**

1. Describe the biller service providers?

**Or**

1. Explain about scan based trading?

**CLUSTER ELECTIVE 1 A – E COMMERCE**

**DSC H 6.5 TALLY**

**Unit-I:** Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

**Unit II**: Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

**Unit-III**: GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

**Unit-IV**: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

**Unit-V**: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

**MODEL QUESTION PAPER**

Third Year B.com - VI semester

**TALLY**

Time: 3hrs Max Marks: 75

1. Answer any **five** question from the following : 5X3=15

a) Accruals b) Accrual Accounting

c) Audit Trail d) what is meant by balance sheet

e) Double-Entry Bookkeeping f) explain the Payroll

g) COMPANY CREATION h) voucher entry

II. Answer any **one** question for the **each unit** from the following: 5X12=60

UNIT-I

1. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?

(OR)

1. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

1. Explain the inventory voucher creation and alteration process of inventory masters?

(OR)

1. Explain the Display and print of inventory reporting process?

(OR)

UNIT-III

1. Write the GST Ledger creation process in tally?

(OR)

1. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

1. Explain the TDS ledger and voucher creation process in tally?

(OR)

1. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

1. Write the Payroll features? And Creation of Pay head ledgers?

(OR)

1. Write the employee masters and payroll vouchers in tally?

**B.COM. (CA.) DEGREE COURSE – III YEAR**

**SEMESTER – VI – PROJECT WORK**

**Marks: Project work–70+Viva-voce-30 marks**

**Objectives**

1. To impart skills among the students to write a report of their choice in a given area / field.
2. To enable the students to develop necessary insights into the practical field by making use of functional knowledge of different areas attained in the previous years.

**Internship**

During the summer vacation, at the end of the second year, students have to undergo an internship for one month with companies and other Business organizations (including Chartered Accounting Firm).

The student should submit a brief report not exceeding 10 pages on learnings of internship and a certificate from the organization, along with the project work.

**Project Work Guidelines**

The students have to submit a Project report on a selected topic of their choice, selecting from the broad areas of their curriculum, guided by a Faculty member.

The students are expected to prepare a project report on a selected topic that should comprise of 50 to 80 pages. The project report is to be valued by the External Examiners suggested by the Board of Studies in Commerce. The project report is to be submitted at the college by   
31st March of the year.

**CLUSTER ELECTIVE 10 A – COMPUTER APPLICATIONS**

**DSC H 6.4 – E – COMMERCE APPLICATIONS**

**Unit-I: e-Commerce Frame work :** Traditional vs. e-Business Applications – Anatomy of e-Commerce Applications – present day trends.

**Unit-II: Net work Infrastructure of e-Commerce :** Components of I-way – Global information distribution networks – Public policy issues – Internet as a network infrastructure – Business of the internet commercialization

**Unit-III: Network Security :** Client server network security – Firewalls and Network security – Data and message security – Encrypted documents and Electronic mail.

**Unit-IV: Electronic Commerce and World Wide Web :**  Consumer oriented E- Commerce, Electronic Payments systems, Electronic Data Interchange (EDI) EDIapplications inbusiness EDI and E-Commerce EDI implementation

**Unit-V: Intra-organisational e-Commerce :**  e-Commerce catalogs, Document Management and Digital libraries – Managing Supply Chain through e-Platform

**Reference Books:**

1. R. Kalakota and A.B. Whinston, Frontiers of Electronic Commerce, Addison Wesley
2. David Kosiur, Understanding Electronic Commerce, Microsoft Press
3. Soka, From EDI to Electronic Commerce, McGraw Hill.

4. Sailly Chan, Electronic Commerce Management, John Wiley

**B.Com (CA)/B.A/B.Sc (CA) DEGREE EXAMINATION**

**MODEL QUESTION PAPER**

**VI SEMESTER**

**PAPER: E- COMMERCE APPLICATIONS**

**Time:3 Hours Max. Marks: 75**

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**SECTION-A**

**1.Answer any FIVE questions, each question carries 3 marks 5 X3=15**

1. Define E-Commerce
2. Electronic marketing
3. Online payment
4. Smart card
5. Authentication
6. Encryption
7. WWW
8. Networking
9. Browsing
10. Online meeting

**SECTION –B**

**Answer one question from each unit. Each question carries 12 marks** (5x12=60)

**UNIT-I**

2.Explain merits and demerits of E-Commerce

(OR)

3.Explain different business models of E-Commerce

**UNIT-II**

4. explain the various components of I – way/

(Or)

5. What is internet explain the infrastructure of Inter net

**UNIT-III**

6.Explain the types of Encryption.

(OR)

7. Explain the functionality of firewall in detail.

**UNIT-IV**

8.What do you understand by online payment system

(OR)

9.What is meant by EDI? Explain uses and limitations of EDI

**UNIT-V**

10.Write about Supply Chain management.

(OR)

11.Explain digital and document management

**CLUSTER ELECTIVE 1 A – E COMMERCE**

**DSC H 6.5 TALLY**

**Unit-I:** Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers.

**Unit II:** Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

**Unit-III:** GST: Enabling Tally for GST – Features and Classification of GST – Exemptions from GST – Exports and imports – Inter-state purchases and sales (IGST) – Lab exercises.

**Unit-IV**: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

**Unit-V:** Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

REFERENCE BOOKS: 1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.

2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad

3. Fire wall media, Tally 9.

4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

5. Sharma, KVS, Statistics mode simple, do it yourself and PC, Prentice Hall of India Pvt. Ltd., New Delhi

6. Goods and Services Tax, Himalaya Publishing House.

Model Question paper

Third Year B.com - VI semester

**TALLY**

Time: 3hrs Max Marks: 75

1. Answer any **five** question from the following : 5X3=15

a) Accruals b) Accrual Accounting

c) Audit Trail d) what is meant by balance sheet

e) Double-Entry Bookkeeping f) explain the Payroll

g) COMPANY CREATION h) voucher entry

II. Answer any **one** question for the **each unit** from the following: 5X12=60

UNIT-I

1. Explain the company creation process in tally software? And write a note on company alteration and deletion in tally?

(OR)

1. Explain the single and multiple Group creation process in tally software? How to create sub Groups?

UNIT-II

1. Explain the inventory voucher creation and alteration process of inventory masters?

(OR)

1. Explain the Display and print of inventory reporting process?

(OR)

UNIT-III

1. Write the GST Ledger creation process in tally?

(OR)

1. Write the Features and Classification of GST in tally? Explain the Exemptions of GST?

UNIT-IV

1. Explain the TDS ledger and voucher creation process in tally?

(OR)

1. How to generate TDS reports in tally? And Explain enabling process of serves tax in tally?

UNIT-V

1. Write the Payroll features? And Creation of Pay head ledgers?

(OR)

1. Write the employee masters and payroll vouchers in tally?

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