

Programme : B.Com. Computer Applications (Major)

w.e.f. AY 2023-24

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
I	I	1	Fundamental of Commerce	4	4
		2	Business Organisation	4	4
	II	3	Financial Accounting	3	3
			Financial Accounting Practical Course	2	1
		4	Office Automation Tools	3	3
			Office Automation Tools Practical Course	2	1
II	III	5	Advanced Accounting	3	3
			Advanced Accounting Practical Course	2	1
		6	Income Tax	3	3
			Income Tax Practical Course	2	1
		7	E Commerce & Web designing	3	3
			E Commerce & Web designing Practical Course	2	1
	8	Digital Marketing	3	3	
		Digital Marketing Practical Course	2	1	
	IV	9	Corporate Accounting	3	3
			Corporate Accounting Practical Course	2	1
		10	Cost & Management Accounting	3	3
			Cost & Management Accounting Practical Course	2	1
		11	DBMS with Oracle	3	3
			DBMS with Oracle Practical Course	2	1
III	V	12	Advanced Corporate Accounting (OR) Advertisement and Media Planning	3	3
			Advanced Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits		
		13	Managerial Accounting (OR) GST Procedures and Practices	3	3		
			Managerial Accounting (OR) GST Procedures and Practices Practical Course	2	1		
		14	Business Analytics (OR) Cyber Security	3	3		
			Business Analytics (OR) Cyber Security Practical Course	2	1		
		15	Mobile Applications Development (OR) Block Chain Technology	3	3		
			Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1		
		VI	Semester Internship/Apprenticeship with 12 Credits				
		IV	VII		Courses will be available in due course of time		
			VIII		Courses will be available in due course of time		

B.COM HONOURS
(COMPUTER APPLICATIONS)
II YEAR - III SEMESTER

SRIVENKATESWARAUNIVERSITY

B.COM (COMPUTER APPLICATIONS) – W.E.F. 2024-25

SEMESTER – III

Sl. No.	Course	Name of the Subject	Total Marks	Internal Exam	Sem. End Exam	Teaching Hours	Credits
1.		Skill Enhancement Course-1	50	---	50	2	2
2.		Multidisciplinary Course-1	50	---	50	2	2
3.	Major-Course5	Advanced Accounting	100	25	75	3	3
4.	Major-Course5	Advanced Accounting Practical Course	50	---	50	2	1
5.	Major-Course6	Income Tax	100	25	75	3	3
6.	Major-Course6	Income Tax Practical Course	50	---	50	2	1
7.	Major-Course7	E Commerce & Web designing	100	25	75	3	3
8.	Major-Course7	E Commerce & Web designing Practical Course	50	---	50	2	1
9.	Major-Course8	Digital Marketing	100	25	75	3	3
10.	Major-Course8	Digital Marketing Practical Course	50	---	50	2	1
11.		Minor	100	25	75	3	3
10.		Courses with Practicals	50	---	50	2	1

SEMESTER – III
COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 4 3 (Theory) + 2 (Practical) hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

At the end of the course, the student will be able to;

Understand the concept of Non-profit organizations and its accounting process, Comprehend the concept of single-entry system and preparation of statement of affairs, Familiarize with the legal formalities at the time of dissolution of the firm, Prepare financial statements for partnership firm on dissolution of the firm and employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Unit 1: Self Balancing System: Self Balancing – Advantages – Preparation of Debtor's Ledger adjustment account, Creditor's Ledger adjustment account & General Ledger adjustment account (Problems Only)

Unit 2: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (Problems only).

Unit 3: Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features – Provisions as per Sec 8 - Accounting Process- Distinguish between Receipts and Payments Account and Income and Expenditure Account - Preparation of Income and Expenditure Account and Balance Sheet (Theory and Problems).

Unit 4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (Problems only).

Unit 5: Partnership Accounts-II: Dissolution of a Partnership Firm– Application of Garner v/s Murray Rule in India (When one partner is insolvent) – Insolvency of all Partners (Problems only).

Activities:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Visit a partnership firm and collect partnership deed
- Debate on Garner v. Murray rule in India and outside India
- Group Discussion on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

Reference Books:

1. Advanced Accountancy: TS Reddy and A. Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L. Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy: S.N. Maheshwari & V.L. Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen-PB Publications.
7. Accountancy—III: Tulasian, Tata McGraw Hill Co.
8. Accountancy—III: S.P. Jain & K.L. Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D.G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B. Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M. Shrinivas & K. Sreelatha Reddy, Himalaya Publishers.

Model Question Paper 2024-25
With Effect from 2023-24
SEMESTER – III
COURSE 5: ADVANCED ACCOUNTING

Time: 3 hrs

Max Marks: 75

Section A

Answer any Five of the following 5 X 3=15 M

- 1) Write self-balancing adjusting entries.
- Credit Sales
 - Sales returns
 - Cash received from debtors
- 2) Prepare sales Ledger adjustment account in the Journal Ledger
Opening Debtors ₹10,000; Credit sales ₹30,000; Cash received from debtors ₹6000; Bills receivable received ₹ 5000; Bills receivable dishonour ₹1000
- 3) Find out profit from the following data
- | | | |
|--------------------------------------|---|----------|
| | ₹ | |
| Capital at the beginning of the year | | 8,00,000 |
| Drawings during the year | | 1,80,000 |
| Capital at the end of the year | | 9,00,000 |
| Capital introduced during the year | | 50,000 |
- 4) From the following find out credit purchases
Opening Creditors ₹ 6,000; Cash paid to creditors ₹ 8000; Bills payable accepted ₹ 5000;
Closing creditors ₹ 9000
- 5) Write short note on Receipts and Payments Account.
- 6) Write short note on Income and Expenditure account
- 7) Calculate Goodwill on the basis of 3 years average profits and 2 years purchase net profits
are 2019 ₹ 18,000, 2020 ₹ 20,000 and 2021 ₹ 19,000
- 8) Fixed and Fluctuating Capitals.
- 9) Garner Vs Murray Case.
- 10) A and B were in partnership and agreed to dissolve the partnership firm. They share profits and losses equally. The Total assets are ₹ 80,000, Total Liabilities are ₹50,000. The Assets realized are ₹ 70,000. Realization expenses are ₹ 2,000. Prepare Realization A/c.

Section - B

Answer any Five from the following (5 × 12 = 60 Marks)

11). The under mentioned particulars have been extracted from the books of a business house. Prepare Debtors Ledger adjustment account in the General Ledger as on 30th June, 2023.

Debtors on 1st July, 2022 ₹ 55,842.

Transactions during the year were:

	₹		₹
Sales (including cash sales ₹ 10,000)	1,08,602	Bills receivable dishonoured	1,120
Cash received from Debtors	88,753	Bad debts written off	3,890
Discount allowed to Debtors	480	Sundry charges debited to customers	378
Acceptances received from Debtors	7,120	Transfers to Bought Ledger	100
Returns from Debtors	5,430	Provision for doubtful debts	2,500

12) From the following details, prepare the purchase ledger adjustment A/c in General ledger for the year 2023.

	₹		₹
Purchase ledger balance on 01.01.2023 (Cr.)	1,20,000	Cheques paid to creditors	30,000
Purchase ledger balance on 01.01.2023(Dr.)	10,000	Cheques dishonoured	1,000
Purchases from creditors	1,80,000	Goods returned to creditors	10,000
Bills payable accepted	40,000	Discount allowed by creditors	2,000
Cash paid to creditors	1,00,00	Interest on suppliers accounts due	1,000
		Bills payable dishonoured	4,000

13) Rajeev keeps his books by the 'Single Entry' method. His position on 31st March, 2022 was as follows: Cash in hand ₹ 2,400; Cash at Bank ₹ 25,500; Debtors ₹ 18,4000; Stock ₹ 28,600; Furniture ₹5,000; Creditors for goods ₹ 18,700; Expenses Outstanding ₹ 2,000.

On 31st March, 2023 his position was as follows: Cash in hand ₹ 2,100; Cash at Bank ₹ 27,500; Stock ₹ 31,500; Debtors ₹ 24,200; Furniture ₹ 6,000; Creditors ₹ 25,200; prepaid

Insurance ₹ 200. Prepare the necessary statement showing the profit or loss made by him during the year ended 31st March, 2023wq after making the following adjustment:

Depreciate Furniture and machinery @ 10%, p.a., write off bad debts ₹ 1,200 and provide 5% for doubtful debts. Goods taken for personal use amounted to ₹ 1,500. Also provide interest on capital @ 10% p.a.

14) Ramesh keeps his books on single entry basis. Prepare a statement of affairs as on 31.12.2023 and a statement of profit (or) loss for the period ending 31.12.2023.

Assets & liabilities	1. 2023	31.12.2023
	₹	₹
Bank balance	560 (Cr)	350 (Dr)
Cash on hand	10	50
Debtors	4,500	3,600
Stock	2,700	2,900
Plant	4,000	4,000
Furniture	1,000	1,000

Ramesh had withdrawn ₹. 2,000 during the year and had introduced fresh capital of ₹.4,200 on 1.7.2023. A provision of 5% on debtors is necessary. Write off depreciation on plant at 10% and furniture at 15%. Interest on capital is to be allowed at 5%.

15) From the following Receipts and Payments, prepare an Income and Expenditure account for the year ended 31-12-2023.

		₹			₹
2023					
Jan.1	To Opening Balance:			By Buildings	15,000
	Cash	1,000		By Rent	700
	Bank	100		By Furniture	1,500
		---	1,100	By Salaries	600
Dec.31	To Donations	20,000		By Cricket	200
	To Life members fees	4,000		By Tennis	500
	To Subscription	1,800		By Gardening	100
	To Interest on	50		By Printing	50
Investments					
	To Cricket	150		By Telephones	175
	To Tennis	400		By Advertisement	100
	To Playing cards	300		By Playing cards	200
	To Sale of old news papers	125		By Investments	8,000
	To Sundries	100		By Balance c/d	900
			28,025		28,025

Outstanding were: Subscriptions ₹ 400; Interest on Investments ₹ 150; Salaries ₹200; Rent ₹200; Subscriptions received in advance for the year 2021 were ₹100.

16) Write any Ten differences between Receipts and Payments Account and Income and Expenditure Account

17) The Balance sheet of B and D as on 31-12-2023 is given below who share profits and losses in the ration of 2: 1.

Liabilities	₹	Assets	₹
B's capital	45,000	Furniture	6,000
D's capital	25,000	Freehold property	20,000
General reserve	24,000	Debtors	60,000
Creditors	16,000	Stock	12,000
		cash	12,000
	1,10,000		1,10,000

They agreed to admit K into the firm subject to the following conditions:

- K will bring in ₹ 21,000 of which ₹ 9,000 will be treated as his share of goodwill to be retained in the business.
- 50% of the general reserve is to remain as provision for doubtful debts.
- Depreciation is to be provided on furniture @ 15 %.
- Closing stock is to be valued at ₹ 10,500.
- K is entitled to 1/4th share of the profit.

Prepare necessary accounts to give effect to these arrangements and prepare the Balance sheet of the new firm.

18) The Balance Sheet of P, Q and R who were sharing profits in proportion to their Capitals stood as follows on 31st December 2023:

<i>Liabilities</i>	₹	<i>Assets</i>	₹
Sundry Creditors	13,800	Cash at Bank	11,000
Capital Accounts		Sundry Debtors	10,000
P	45,000	Less: Provision	<u>400</u>
Q	30,000		9,600
R	15,000	Stock	16,200
		Machinery	17,000
		Land & Buildings	<u>50,000</u>
	<u>1,03,800</u>		<u>1,03,800</u>

Q decides to retire on that date and P, Q and R agree to make the following adjustments of the assets and liabilities:

- a) That out of the amount of insurance which was debited entirely to Profit and Loss Account, ₹ 1,500 be carried forward as Unexpected Insurance.
- b) That the provision for Doubtful Debts be brought up to 7%.
- c) That the Land and Buildings be appreciated by 20%.
- d) That a provision of ₹ 4,000 be made in respect of an outstanding bill for repairs.
- e) That the goodwill of the entire firm be fixed at ₹ 21,600 and Q's share of the same be adjusted into the accounts of P and R who are going to share in future in the proportion of $\frac{3}{4}$ and $\frac{1}{4}$ respectively.
- f) That the entire Capital of the firm as newly constituted be fixed at ₹ 56,000 as between P and R in proportion of 3:1, actual cash to be paid off or to be brought in by the continuing partners as the case may be.

Show necessary ledger accounts and also prepare new balance sheet of the firm.

19) A, B and C are partners in a firm sharing profits and losses as 40%, 30% and 30% respectively. They decide to dissolve the firm and appoint B to realize the assets and distribute as his remuneration and to bear all the expenses of realization.

The following is the balance sheet of the firm as on the date of dissolution.

<i>Liabilities</i>	₹	<i>Assets</i>	₹
Creditors	59000	Cash at bank	1500
Capitals		Debtors 45500	
A	30000	Less: provision <u>2500</u>	43000
B	20000	Stock	60000
		C's capital overdrawn	4500
	<u>1,09,000</u>		<u>1,09,000</u>

B reports the result of realization as follows: Debtors realize ₹ 35000; stock realize ₹ 45,000; goodwill is sold for ₹ 2000 Creditors are paid ₹ 57,500 in full settlement. Outstanding creditor's ₹ 500 have also been paid. The expenses of realization came to ₹ 600 which B met personally. A and B agree to receive from C ₹3000 in full settlement of the firm's claim against him. Show necessary ledger accounts.

20) A and B are in equal partnership. Their Balance sheet stood as follows:

<i>Liabilities</i>	₹	<i>Assets</i>	₹
Capital A:	6000	Plant & Machinery	14,750
Sundry Creditors	39,000	Furniture	4000
		Debtors	5000
		Stock	6250
		Bank	3000
		B's Capital	12,000
	45,000		45,000

The assets were realised as follows:

Stock ₹ 3500, Furniture ₹ 2000, Debtors ₹ 5000 and Plant & Machinery ₹ 7000. The cost of collecting the estate amounted to ₹ 1500.

A's private estate is not sufficient even to pay his private liabilities, where as in B's private estate, there is a surplus of ₹ 500.

Prepare Realisation A/c, Cash A/c, Creditors A/c, Capital A/c's and the Deficiency A/c of the partners.

SEMESTER – III
COURSE 5: ADVANCED ACCOUNTING

Practical

Credits: 1

2hrs/week

Lab Exercise:

- Self-balancing System – Preparation of Debtors ledger and creditors ledger
- Single entry - Preparation of Statement of Affairs in MS-Excel
- Non Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.

MODEL QUESTION PAPER – INTERNAL
SEMESTER – III
COURSE 5: ADVANCED ACCOUNTING

Practical

Credits: 1

2 hrs/week

Time : 1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SEMESTER – III
COURSE 6: INCOME TAX

Theory

Credits: 4

3 (Theory) + 2 (Practical) hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

At the end of the course, the student will be able to;

Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complications and structure and Prepare and File IT returns of individual at his own.

Unit-I: Introduction: Residential Status of an Individual - Incidence of Tax - Incomes Exempt from Tax (including problems).

Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (Including Problems).

Unit-III: Income from House Property: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house - Deductions from Annual Value - Computation of Income from House Property (Problems only).

Unit-IV: Profits and gains of a Business and Profession: Procedure for computation of income from business and Profession - disallowable expenses - Professional Receipts and Professional Expenses - Computation - (Problems only)

Unit -V: Income from Capital Gains – Income from other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/ Losses – Meaning of Other sources – General Incomes – Specific Incomes – Computation (Including Problems).

Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing ITR Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T.S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation, by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal - Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran & Thothadri - Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr. Y. Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

Model Question Paper 2024-25

With Effect from 2024-25

SEMESTER – III

COURSE 6: INCOME TAX

Time: 3 hrs

Max Marks: 75

Section A

Answer any Five of the following **5 X 3=15 M**

1. Person
2. Direct and Indirect tax
3. Three taxable allowances
4. Deductions from salary income
5. Annual value
6. Deductions under Sec. 24.
7. Mention any three disallowed expenses under Business Income
8. Total Income
9. Explain the Short term and Long term Capital gains.
10. Casual Income

Section – B

Answer any Five Questions **5 X 12 = 60M**

11. Write any Ten exempted Incomes under section 10.
12. How would you determine the residential status of an Individual?
13. From the following particulars, find out income from salary of Venkatesh, who is working in Vijayawada (population more than 20 lakhs).
 - a) Salary ₹ 12,500 p.m.
 - b) Dearness allowance ₹ 1250 p.m.
 - c) Employer's contribution to RPF 14% of basic salary.
 - d) Venkatesh contributes an equal amount.
 - e) Rent free unfurnished house – fair rental value ₹ 60,000 p.a.
 - f) Interest credited to P.F. @ 13% ₹ 3,900
 - g) A car of 1.4 litre capacity is provided by employer for both personal and official purpose. All expenses are met by the employer.
 - h) Fixed medical allowance @ ₹ 600 p.m.
 - i) Professional tax paid ₹ 200.
14. From the following compute Mr. Ramesh Income from Salary for the current Assessment Year.
 - a. Basic Salary ₹ 40,000 p.m.
 - b. Dearness allowance enters into retirement benefits ₹ 24,000 p.m.
 - c. Fixed percentage of commission on sales ₹ 15,000 p.m.
 - d. Bonus ₹ 65,000
 - e. HRA ₹ 12,500 p.m. (Rent paid ₹ 10,600 p.m.)
 - f. Transport allowance ₹ 4,000 p.m.
 - g. Reimbursement of medical expenses ₹ 2,500 for treatment taken in private hospital.
 - h. Management contribution and own contribution to RPF is 15% of salary
 - i. Interest credited to RPF is ₹ 11,000 at 11% p.a.
 - j. Professional tax paid by employee is ₹ 400 p.m.

- k. He is provided with more than 1.6 litres capacity car by the company for official use.
All the expenses including salary of the driver are met by the company.
- l. Children education allowance ₹ 600 p.m. per child for two children and children hostel allowance ₹ 1000 p.m. for two children.

15. Mr. P is the owner of house property in Kanpur it has been let out for ₹90,000/- the tax payable by the owner comes ₹8,400/- on municipal valuation of ₹84000/- but the landlord has taken agreement from the tenant stating that the tenant would be tax direct to the municipality. The landlord however, paid the following expenses on tenants amenities. Water charges ₹1000/-

Lift maintenance ₹1000/-

Salary of gardener ₹1200/-

Lighting of stairs ₹800/-

The landlord claims the following deductions

Repairs ₹30,000/-

Land revenue ₹1000/-

Collection charges ₹2000/-

Legal charges, incurred on purchase of land on which house property is situated ₹24000/- calculate the taxable income from house property.

16. A house was completed on 1st April 2022 and following information is available about this house.

	₹
Municipal value	30,000 per annum
Fair rental value	32,000 per annum
Actual rent	40,000 per annum
Municipal taxes	6,000 per annum
Let out period	1-4-2022 to 31-12-2022
Self occupied	1-1-2023 onwards
Interest on loan for the period :	
(a). 1-4-2017 to 31-03-2022 :	45,000
(b). 1-4-2022 to 31-03-2023 :	15,000

Calculate Income from house property.

17. The following is the P/L A/c of Mr. Ranjith for the year ending 31.3.2023

Particulars	₹	Particulars	₹
To Salaries	1,65,000	By Gross Profit	2,50,000
“ Office expenses	18,000	“ Bad debts recovered	10,000
“ Depreciation	14,000	“ Dividend	3,000
“ GST	9,000	“ Commission	10,000
“ Legal expenses	8,000	“ Rent of house property	9,000
“ Income Tax	7,000	“ Brokerage	10,000
“ Parents purchased (1/8 th)	12,000	“ Sundry receipts	5,000
“ Repairs	6,000	“ Share of income from	3,000
“ Donation	2,000	HUF	
“ Provision for bad debts	3,000		

“ General expenses	12,000		
“ Net Profit	44,000		
	3,00,000		3,00,000

Additional Information:

- Salary includes ₹ 6,000 paid to workers employed at home.
- Legal expenses includes ₹ 1,000 paid to the advocate in connection with personal case.
- General expenses includes ₹ 4,000 as contribution to staff welfare fund.
- Out of the bad debts recovered only ₹ 4,000 were allowed as deduction earlier.

Compute his income from business for the assessment year 2023-24.

18. Mr. D.D. Dewan & Company are Chartered Accountants in Delhi. They have submitted the following income and Expenditure Account for the year. Compute the income from profession.

Expenses	₹	Incomes	₹
To Drawings	48,000	By Audit fees	2,24,000
To Office rent	42,000	By Financial Consultancy service	98,000
To Telephone installation charges		By Dividends from an	Under
O.Y.T. scheme	15,000	Indian company	6,000
To Electricity Bill	4,200	By Divided on units of U.T.I	4,000
To Salary of Staff	66,000	By Accountancy works	24,000
To Charities	1,200		
To Gifts given to relatives	9,600		
To Car Expenses	21,000		
To Subscription for Journals	2,500		
To Institute fee	1,200		
To Stipends given to trainees	12,000		
To Net Income	1,33,000		
	3,56,000		3,56,000

Notes: 1. Depreciation of car during the year amounts to Rs. 5,000.

2. 30% of the car time is used for personal purposes.

19. How to Compute Long term and Short term Capital gain.

20. Compute 'Income from other sources' from the following information for the year 2022-23.

	₹
I. Amounts won from :	
a. Lottery	80,000
b. Betting on Horse Racing	8,000
II. Amounts received from:	
a. Lottery	63,000
b. Betting on Horse Racing	42,000
III. Income from:	
a. Lottery	1,800
b. Betting on Horse racing	1,000

SEMESTER – III
COURSE 6: INCOME TAX

Practical

Credits: 12hrs/week

LAB EXERCISE:

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

MODEL QUESTION PAPER – INTERNAL

**SEMESTER – III
COURSE 6: INCOME TAX**

Practical

Credits: 1

2 hrs/week

Time : 1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
II Year III SEMESTER
COURSE 7: E COMMERCE AND WEB DESIGNING
w.e.f. 2024-25

Theory

Credits: 3

3 hrs/week

Course Objectives:

The course aims to help learners to acquire conceptual knowledge of fundamental concept of E-commerce & Web Designing. Emphasize the importance of various E-commerce & Web Designing. Developing and implementing efficient algorithms.

Learning Outcomes:

The student will be able to:

- Explain how to create an **e-commerce website** from scratch.
- Display featured products correctly on a **web** page, using the bootstrap system.
- Explain how product detail models are programmed to be dynamic.

Unit 1: Basics And Definitions: Definition, E-Commerce with 5-C Model, Additional Terms, Business Models Related To E-Commerce, Advantages And Disadvantages, Web 2.0, Technical And Economic Challenges

Frameworks and Architectures: Actors And Stakeholders, Fundamental Sales Process and His 7+1 Process Steps Work, Typical Applications.

Case Study: Identify different E-Commerce websites and write their functionality.

Unit 2: B2C Business: B2C Basics, B2C-Business And CRM, B2C Software Systems, Customer Relationship Management (CRM)

B2B Business: B2B Basics, Differences Between B2B And B2C, B2B Software Systems, Supply Chain Management

Case Study: Identify B2B and B2C websites in Unit-I Case Study and differentiate their functionality.

Unit 3: Security & Compliance Management: Foundations Of Risk Management, Compliance Management, Information Security Management (ISM), Technology

Electronic Payment: Business and Money, the Payment Challenge, Payment Procedures, Receivables Management, Cyber Money

Case Study: Identify different payment methods used in purchasing of goods in Amazon, Flipkart etc.. and write their Pros and Cons of each payment method.

Unit 4: Introduction to Web Programming: Introduction, creating a website, HTML tags, HTML Elements, HTML attributes, CSS Preview, History of HTML, Differences between old HTML and HTML5, how to check your HTML code.

Coding Standards, Block Elements: HTML coding conventions, Comments, HTML Elements, Should Describe Web Page Content Accurately, Content Model Categories, Block Elements, block quote Element, Whitespace Collapsing, pre Element, Phrasing Elements, Editing Elements, q and cite Elements, dfn, abbr, and time Elements, Code-Related Elements, br and wbr Elements.

Text Elements, and Character References: sup, sub, s, mark, and small Elements, strong, em, b, u, and i Elements, span Element, Character References, Web Page with Character References, and Phrasing Elements.

Case Study: Create a web page of your department using standard HTML tags, HTML elements and HTML attributes

Unit 5: Cascading Style Sheet (CSS): CSS Overview, CSS Rules, Example with Type Selectors and the Universal Selector, CSS Syntax and Style, Class Selectors, ID Selectors, span and div Elements, Cascading, style Attribute, style Container, External CSS Files, CSS Properties, Color Properties, RGB Values for Color, Opacity Values for Color, Font Properties, line-height Property, Text Properties, Border Properties, Element Box, padding Property, margin Property.

Case Study: Description of your City or place with the use of CSS and compare it with previous two case studies

Reference Books:

1. Introduction to E-Commerce: Combining Business And Information Technology By Martin Kutz
2. Lallana, Quimbo, Andam, 4. Cf. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce:A Manager's Guide (USA: Addison Wesley Longman, Inc., 1997), 19-20.
3. Web Programming with HTML5,CSS and JavaScript, John Dean, Jones & Bartlett Learning
4. HTML & CSS: The Complete Reference, 5th Edition, Thomas. A. Powell

SEMESTER-III

COURSE 7: E COMMERCE AND WEB DESIGNING

Practical

Credits: 1

2 hrs/week

Note: All the questions should be practiced using **Blue Griffon, Google Web Designer, KompoZer and open Element /any related tools**. The students should be taught the usage of appropriate html tags for these questions

In the practical examination the students have to write the procedure for performing the given task in front page followed by the html tags used to perform the task.

LIST OF EXPERIMENTS

1. Create a web page to display a hyperlink which when clicked directs you to Amazon website.
2. Create a web page to demonstrate your college name aligned with the logo of your college.
3. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.
4. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)
5. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.
6. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.
7. Create a web page which displays four buttons containing text B2B, B2C, C2B, C2C. Also when a button is clicked details about the clicked subject should appear on a separate page.
8. Create a web page to display the text “Digital Marketing” which scrolls randomly.
9. Create a web page to scroll the text “E-Commerce” for exactly 5 times from left to right of the screen.
10. Create a web page to insert an image which when clicked redirects you to your college website.
11. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.
12. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.
13. Create a web page with name of your college as text. The text should scroll, alternate and slide.
14. Create a web page to display an image surrounded by text on all the four sides.
15. Create a web page to display 3 images which are aligned left, right and center respectively.

16. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E- Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.
17. Create a web page with name of your college as Text in h6 size, font as verdana, blue as font color followed by a copyright symbol and trademark symbol.
18. Create a login page asking the user to enter his username and password followed by a submit button.
19. Create a web page using a form which collects data about student roll no, name and marks in various subjects followed by submit and reset buttons.
20. Create a web page using a form titled as Feedback form which takes the feedback of faculty teaching a particular subject in your college. The form should have fields student name, roll no followed by 5 check boxes labeled Excellent, Very Good, Good, Average, Bad respectively.
21. Create an unordered list of popular B2C ecommerce web sites.

MODEL QUESTION PAPER
SRI VENKATESWARA UNIVERSITY::TIRUPATI
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(w.e.f. 2024-25)

Time :3Hrs

Max Marks: 75Marks

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer any Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
12. Long answer question from Unit-1
13. Long answer question from Unit-2
14. Long answer question from Unit-2
15. Long answer question from Unit-3
16. Long answer question from Unit-3
17. Long answer question from Unit-4
18. Long answer question from Unit-4
19. Long answer question from Unit-5
20. Long answer question from Unit-5

SEMESTER-III

COURSE 8: DIGITAL MARKETING

Theory

Credits: 3

3 hrs/week

Course Objectives:

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers?

Learning Outcomes:

The Students will be able to:

Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

Unit 1: Digital Marketing: Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

Case Study: Analyze the change in ranking of your Web Promotion Page

Unit 2: Online Advertising: Introduction, Objective, Where to Advertise, Online AdFormat, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

Case Study: Create Google Add for your college

Unit 3: Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

Case Study: Analyse the impact of your E-Mail Campaign

Unit 4: Social Media Marketing (SMM):

What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter?

Case Study:

1. Analyze the performance of your Facebook and Instagram Page
2. Analyze the performance of your YouTube Video

Unit 5: Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.

Case Study: Analyse the impact of your Twitter Campaign

Text Books:

1. Digital Marketing by Seema Gupta, McGraw Hill Education
2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

References:

1. Basics of Digital Marketing - Course (swayam2.ac.in)

SEMESTER-III

COURSE 8: DIGITAL MARKETING

Practical

Credits: 1

2 hrs/week

LIST OF EXPERIMENTS

1. Digital Marketing Implementation in Business Scenario
2. Create the Digital Marketing Webpage
3. Conducting the Search Engine Optimization and Search Engine Marketing
4. Using Google Analytics to analyze website performance
5. Creating Promotional banner through Canva
6. Face book Promotion using banners
7. Creating YouTube Channel for Marketing
8. Twitter Marketing
9. Instagram Marketing
10. Email Marketing