

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. | Elective-DSC 1 H/Inter-disp./Gen. Elec. | Cluster Electives 1. A e-Commerce 6.4 e-Payments System Practical's 6.5 Tally Practical's | 100 50 100 50 | 25 25 | 75 50 75 50 | 5 2 5 2 | 4 2 4 2 |
| 5. | Elective-DSC 2 H/Inter-disp./Gen. Elec. | 6.6 Project Work: Real time student project may be submitted | 100 | | 100 | 5 | 5 |
| 6. | Elective-DSC 3 H/Inter-disp./Gen. Elec. | 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 | | | | | |
| 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. Sri Lakshmi 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 | 20 | 5 | 24 | 4.00 |
| Y | 16 | 4 | 14 | 4.50 |
| Z | 12 | 3 | 10 | 3.25 |
| | <hr/> | | <hr/> | |
| | 48 | | 48 | |

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.

Sri Venkateswara University
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 interpretation Comparative 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](#), “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 | 2,00,000 | 3,00,000 | Buildings | 4,00,000 | 4,00,000 |
| Reserves | 6,00,000 | 7,00,000 | Machinery | 6,00,000 | 10,00,000 |
| 10% Debentures | 2,00,000 | 3,00,000 | Stock | 2,00,000 | 3,00,000 |
| Creditors | 3,00,000 | 5,00,000 | Debtors | 2,00,000 | 2,50,000 |
| Bills payable | 1,00,000 | 80,000 | Cash at Bank | 1,00,000 | 50,000 |
| Tax payable | 1,00,000 | 1,20,000 | | | |
| | <hr/> | <hr/> | | <hr/> | <hr/> |
| | 15,00,000 | 20,00,000 | | 15,00,000 | 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 | 300 | 340 | 420 | 480 | 520 | 600 |
| Cost of goods sold | 180 | 204 | 256 | 287 | 300 | 330 |
| Office Expenses | 40 | 42 | 45 | 50 | 55 | 60 |
| Selling expenses | 20 | 25 | 30 | 40 | 50 | 60 |
| Net profit/loss | 60 | 69 | 89 | 103 | 115 | 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 | 1,00,000 | Salary of salesmen | 1,800 |
| Purchases | 70,000 | Advertising | 700 |
| Closing stock | 14,000 | Travelling expenses | 500 |
| Sales returns | 4,000 | Salaries (office) | 3,000 |
| Dividend received | 1,200 | Rent | 6,000 |
| Profit on sale of fixed assets | 600 | Stationery | 200 |
| Loss on sale of shares | 300 | Depreciation | 1,000 |
| Opening stock | 11,000 | Other expenses | 2,000 |
| | | Provision for tax | 7,000 |

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 | 25,000 | 40,000 |
| Debtors | 10,000 | 16,000 |
| Cash at Bank | 5,000 | 4,000 |
| Creditors | 8,000 | 15,000 |
| Bills payable | 2,000 | 3,000 |
| Provision for Taxes | 5,000 | 7,000 |
| Bank Overdraft | 5,000 | 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 | 50,000 | 50,000 | Fixed assets | 18,000 | 28,000 |
| 10% Debentures | 10,000 | 20,000 | Investments: | | |
| Bills payable | 18,000 | 6,000 | Non-trading | 10,000 | 10,000 |
| Outstanding expenses | 6,000 | 9,000 | Trading | 8,000 | 9,000 |
| Trade Creditors | 33,000 | 40,000 | Inventories | 12,000 | 18,000 |
| | | | Trade Debtors | 40,000 | 48,000 |
| | | | Accrued interest | 4,000 | 6,000 |
| | | | Unexpired insurance | - | 3,000 |
| | | | Cash at bank | 17,000 | 2,000 |
| | | | Cash in hand | 8,000 | 1,000 |
| | <hr/> | <hr/> | | <hr/> | <hr/> |
| | 1,17,000 | 1,25,000 | | 1,17,000 | 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. |
|---------------------------------|-------------|-------------|---------------------------|---------------|---------------|
| <i>Capital:</i> | | | Fixed Assets | 41,000 | 40,000 |
| 7% Redeemable preference shares | - | 10,000 | <i>Less: Depreciation</i> | <u>11,000</u> | <u>15,000</u> |
| Equity shares | 40,000 | 40,000 | | 30,000 | |
| General reserve | 2,000 | 2,000 | <i>Current assets:</i> | | |
| Profit & Loss A/c | 1,000 | 1,200 | Debtors | 20,000 | 24,000 |
| Debentures | 6,000 | 7,000 | Stock | 30,000 | 35,000 |
| <i>Current Liabilities:</i> | | | Prepaid expenses | 300 | 500 |
| Creditors | 12,000 | 11,000 | Cash | 1,200 | 3,500 |
| Provision for tax | 3,000 | 4,200 | | | |
| Proposed dividend | 5,000 | 5,800 | | | |
| Bank overdraft | 12,500 | 6,800 | | | |
| | <hr/> | <hr/> | | <hr/> | <hr/> |
| | 81,500 | 88,000 | | 81,500 | 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 | 1,82,000 | 1,94,000 |
| Trade debtors | 2,75,000 | 3,15,000 |
| Bills receivable | 40,000 | 35,000 |
| Bills payable | 27,000 | 31,000 |
| Inventories | 1,85,000 | 1,70,000 |
| Trade investments | 40,000 | 70,000 |
| Outstanding expenses | 20,000 | 25,000 |
| Prepaid expenses | 5,000 | 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 | 1,50,000 | 1,00,000 | Fixed assets | 1,50,000 | 1,00,000 |
| Profit & Loss A/c | 80,000 | 50,000 | Goodwill | 40,000 | 50,000 |
| General reserve | 40,000 | 30,000 | Stock | 80,000 | 30,000 |
| 6% Debentures | 60,000 | 50,000 | Debtors | 80,000 | 50,000 |
| Creditors | 40,000 | 30,000 | Bills Receivable | 20,000 | 30,000 |
| Outstanding exp. | 15,000 | 10,000 | Bank | 15,000 | 10,000 |
| | <hr/> 3,85,000 | <hr/> 2,70,000 | | <hr/> 3,85,000 | <hr/> 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 of Real 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

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

Or

3. Explain about different types of electronic payment modes?

Unit -2

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

Or

5. Write an essay on CHIPS and SWIFT?

Unit- 3

6. Explain the methods of cryptography?

Or

7. Explain the functions of digital signature?

Unit- 4

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

Or

9. Explain digital wallets and its types?

Unit- 5

10. Describe the biller service providers?

Or

11. 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

-
- I. 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)

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

UNIT-II

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

(OR)

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

(OR)

UNIT-III

5. Write the GST Ledger creation process in tally?

(OR)

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

UNIT-IV

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

(OR)

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

UNIT-V

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

(OR)

10. 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) EDI applications in business 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. Saily 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

SECTION-A

1. Answer any FIVE questions, each question carries 3 marks

5 X3=15

- a. Define E-Commerce
- b. Electronic marketing
- c. Online payment
- d. Smart card
- e. Authentication
- f. Encryption
- g. WWW
- h. Networking
- i. Browsing
- j. 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 made 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

II. 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

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

(OR)

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

UNIT-II

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

(OR)

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

(OR)

UNIT-III

15. Write the GST Ledger creation process in tally?

(OR)

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

UNIT-IV

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

(OR)

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

UNIT-V

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

(OR)

20. 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.