SEMESTER: III

Applied Component

Accounting paper III

(Marks 100 – 75 Lectures)

Unit I: Investment Accounting : (18 Marks-20 Lectures)

Meaning and types of investments, introduction to IND-AS 28, Ex-interest/ dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.

Unit II: Underwriting of Shares and Debentures: (18 Marks-20 Lectures)

Meaning, types of underwriting, Calculation of liability of Underwriter-Full underwriting – Partial underwriting – Sole underwriters – Joint underwriters – underwriting commission – Journal entries and Ledger Accounts.

Unit III: Insolvency Accounts: (18 Marks-20 Lectures)

Insolvency of an individual and firm, Preparation of statement of affairs and Deficiency account (preparation of Statement of affairs and deficiency account for individual partners in case of firm to be excluded).

Unit IV: Hotel Accounting: (12 Marks-15 Lectures)

Concept; Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per revised Schedule VI).

Specific Guidelines

Applied Component (Commerce): Accounting Paper III (SEMESTER- III)

Two questions each to be asked on Unit I and Unit III.

One question each to be asked on Unit II & Unit IV.

Broad Guidelines for setting of Question Papers in all Accounting Papers

General guidelines:

1. The question paper shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration.

2. Four questions of 20 marks each to be answered.

3. Question No. 1 to be compulsory (should be a practical question)

4. Any three questions from the remaining five questions to be answered.

5. A question may be sub-divided if necessary.

Books for Study and Reference:

Aruna Jha, Students guide to auditing. Taxman publication New Delhi.

Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill, New Delhi

Tandon B. N. Principles of Auditing: S. Chand & Co, New Delhi

Pagare Dinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi

Sharma T.R.: Auditing Principle & Problems: Sahitya Bhavan, Agra.

Sekhar & Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.

Saxena R. G. & Others: Practical Auditing: Himalaya Publishers, Mumbai.

S.D Sharma: Auditing Principles, Taxman publication New Delhi

Ravinder Kumar & Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi.

SEMESTER: IV

Applied Component

E-Commerce and E – Accounting

(Marks: 100)

Unit I : E-commerce :

a) Introduction to E-Commerce : ( 10 Lectures)

E-Commerce and E-Business, Categories of E-commerce, Development and growth of

e-commerce, Business modules, revenue models and business process, Economic forces &

e-commerce, Identifying e-commerce opportunities, International nature of e-commerce.

b) E-Marketing and E-payment systems : (10 Lectures)

(i) E-marketing – Creating a Website, Hosting and Designing a Website, Web Marketing Strategies, Market Segmentation on the web, Advertising on the web, E-mail marketing, Creating & maintaining brands on the web.

(ii) E-payment solutions – online payment basics, payment cards, e-cash, e-cheques, e-wallets, stored value cards, e-banking.

c)E-CRM (Customer Relationship Management) and e-SCM (Supply Chain Management): (8-10 Lectures)

(i) E-CRM – CRM, Technology in CRM, CRM capabilities & customer life cycle.

(ii) E-SCM – SCM using internet technologies, Value creation in supply chain, using e-SCM for ‘Real-time’ benefits, Building and maintaining trust in supply chain.

d) Mobile Commerce (M-Com): (10 Lectures)

Growth of M-Com, Application of M-Com, Wireless Applications, Advantages and disadvantages of M-Com, M-Com in India.

Unit II : E-Accounting: ( 45 Lectures)

Any One popular Accounting Package (e.g.Tally, SAP etc)

Maintaining accounts with and without inventory, Creation of Vouchers and Recording Transactions, Preparation of Reports, Cash Book, Bank Book, Ledgers Accounts, Trial Balance, Profit and Loss Account and Balance Sheet.

SUGGESTIONS FOR CONDUCT OF EXAMINATION IN E-COMMERCE AND E-ACCOUNTING (UNIT I) & MARKING SCHEME:

1. Question paper shall be of 1½ hour duration and of 40 marks covering the entire unit I.

2. One ISA of 10 marks shall be conducted.

SUGGESTIONS FOR PRACTICAL COMPONENT OF E-ACCOUNTING :

Marking Scheme And Conduct Of Practical Examination:

Marks Weightage - 50 marks.

These 50 Marks may be divided as follows:

Viva-voce based on practicals – 5 marks.

Maintenance of Journal – 5 marks.

Actual Practical Exam (Recording transactions) – 40 marks.

Duration of practical exam – 1 Hour.

Guidelines for maintenance of journal and viva-voce:

Journal should have an index with Date, Particulars and Remarks column.

The transactions should be recorded and below that details like type of voucher, details of account creation (if any, with group/sub-group), calculation of transaction amount, should be note.

After completing each assignment, the student should get the same initialled by the concerned teacher.

At the end of the semester, completed journal with all assignments should be submitted by the students for assessment. Maximum marks allotted for maintenance of journal are 5.

Viva-voce can also be conducted after the assessment of journal and marks allotted for viva voce are 5. Five questions may be asked to each student carrying one mark each for 5-7 minutes approximately.

General Suggestions:

One batch for practical should be of 15 - 20 students. In any case, batch strength should not exceed 20 students

One computer should be provided per student. In any case, not more than 2 students per computer should be allotted.

Licensed Accounting package should be purchased by the respective colleges.

A separate Computer Lab with sufficient computers should be provided for commerce students.

Specific guidelines

E – Accounting (Theory examination): (SEMESTER - IV)

 1. Duration of examination to be of 1½ hour.

 2. Question paper to be of 40 marks.

 3. Each question to be of 10 marks.

 4. Question No. 1 to be compulsory.

 5. Any 3 questions from remaining 5 questions to be answered.

 6. One question each on Unit I (a) and Unit I (d)

 7. One questions each on Unit I (b)(i), Unit I (b)(ii), Unit I (c)(i) and Unit I (c)(ii).

Books for Study and Reference:

1. E-Commerce Strategy, Technology & Applications, David Whiteley, Tata MacGraw Hill Publishing Company Ltd

2. E-Commerce Strategy, Technology & Implementation, Gary P. Schneider, Cengage Learning India Pvt. Ltd., 418, F.I.E. Patparganj, New Delhi 110 092

3. E-Commerce E-Business, Dr. C. S. Rayudu, Himalaya Publishing House

4. E-Commerce and its applications, U. S. Pandey, Rahul Srivastava, Saurabh Shukla, S. Chand and Company Ltd., New Delhi

5. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education Inc., 418, F.I.E. Patparganj, Delhi 110 092

6. E-Commerce, P.T. Joseph, Prentice Hall India Pvt. Ltd, New Delhi

7. Electronic Commerce (India Edition), Gary P. Schneider, Thomson Learning Inc., Printed and bound by - Saurabh Printers Private Ltd, Noida.

8. E-Commerce, Kamlesh Bajaj & Debjani Nag, Tata MacGraw Hill Publishing Company Ltd