

PRACTICAL BUSINESS ACCOUNTING

Duration: 3 hrs. Marks: 100 Lectures: 52, Practical Lab: 52

Computerized Accounting: Using Generic Software (12 Lectures, 12 Practical Lab)

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Designing Computerised Accounting System (24 Lectures, 24 Practical Lab)

Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

Designing Accounting Support System (16 Lectures, 16 Practical Lab)

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab
4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Paper GE 4: E-COMMERCE

Duration: 3 hrs. Marks: 100 Lectures: 65

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Contents

Unit 1: Introduction: (13 Lectures)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. *Technology used in E-commerce:* The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption: (13 Lectures)

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crime (13 Lectures)

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System: (13 Lectures)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions: (13 Lectures)

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Suggested Readings

9. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
10. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
11. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
12. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
13. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education