

Scheme of B.Com. (Computer Application)

Year	Course Code	Subject Name	Theory/ Practical	Total Credit	Total Marks	
					Max	Min
First	BCOMCA-1T	Computer Fundamental and Information Technology	Theory	4	50	17
	BCOMCA -2T	PC Software and Multimedia	Theory	4	50	17
	BCOMCA-1P	LAB 1: PC Software and Multimedia	Practical	2	50	17
Second	BCOMCA-3T	E-Commerce	Theory	4	50	17
	BCOMCA-4T	Computerized Accounting with Tally	Theory	4	50	17
	BCOMCA-2P	LAB 2: Tally	Practical	2	50	17
Third	BCOMCA-5T	Programming in Visual Basic	Theory	4	50	17
	BCOMCA-6T	Relational Database Management System	Theory	4	50	17
	BCOMCA-3P	LAB 3: Visual Basic and RDBMS	Practical	2	50	17
Total				30	450	

Note: There shall be four extra credits in all the years of under graduation for internship/apprenticeship. The certificate of extra credits would be provided by the concern university and is not mandatory.



Part A: Introduction			
Program: Diploma Course		Class: B. Com II Year- CA	Year: 2022
		Session: 2022-2023	
1	Course Code	BCOMCA-3T	
2	Course Title	E-Commerce	
3	Course Type	Theory	
4	Pre-requisite (if any)		
5	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to <ul style="list-style-type: none"> • Understand the concept of E-commerce and its technology. • Understand the concept of security and encryption. • Understand the concept of e-payment system. • Understand the concept of online transaction system. • Understand the concept of Digital marketing. 	
6	Credit Value	Theory: 4	
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17

Part B: Content of the Course		
Total Periods: 60		
Unit	Topics	No. of Periods
I	Introduction of E-Commerce: 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 ecommerce. 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).	12
II	Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-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).	12
III	E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money, UPI payment), 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.	12
IV	On-line Business Transactions: 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.	12

V	Digital marketing overview: what is Digital Marketing, traditional marketing vs. Digital Marketing, understanding traffic, categorization of digital marketing for the business, Legal and Ethical issues, search engine optimization (SEO)- on page optimization, off page optimization. Goals: learn how to use dozens of proven digital marketing strategies.	12
Keywords: E-commerce, Debit card, Credit card, e- security, UPI, Digital Marketing.		

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
Suggested Readings:	
Text Books:	
1. E-Commerce : Business, Technology, Society, Kenneth C. Laudon, Pearson, 4th Edition	
2. E-Commerce: an Indian perspective, S. J. Joseph, PHI	
3. Digital Marketing for Dummies, Ryan Deiss, Russ Henneberry, John Wiley & Sons.	
4. Digital Marketing, Ahuja Vandana, Oxford University Press.	
E-Resources:	
1. E-Commerce: https://www.tutorialspoint.com/e_commerce/index.htm	
2. Digital Marketing: https://www.tutorialspoint.com/digital_marketing/index.htm	

Part D: Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Maximum Marks: 50		
Continuous Comprehensive Evaluation (CCE): As per rule		
University Exam(UE): 50 Marks		
Internal Assessment:		
Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

Declaration

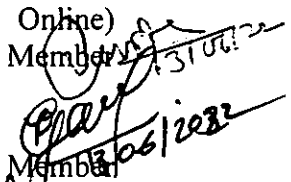
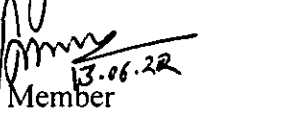
The syllabus of this subject is framed as per the TOR provided by the department of higher education, Chhattisgarh.

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Date: 13.06.2022

Part A: Introduction			
Program: Diploma Course		Class: B. Com II Year- CA	Year: 2022 Session: 2022-2023
1	Course Code	BCOMCA-4T	
2	Course Title	Computerized Accounting with Tally	
3	Course Type	Theory	
4	Pre-requisite (if any)		
5	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to</p> <ul style="list-style-type: none"> • Explain basics of Tally Accounting processes. • Define key terms related to Tally Accounting software. • Create Company and enter accounting voucher entries and create various type of books in the software. • Do the reconcile bank statement and perform other accrual adjustments. • Prepare and print financial statements, etc. in Tally Accounting software. 	
6	Credit Value	Theory: 4	
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17

Part B: Content of the Course		
Total Periods: 60		
Unit	Topics	No. of Periods
I	Tally configuration & INI setup, data directory & folders configuration, single & multiple user, Tally screen components, mouse / keyboard conventions & key, combinations, switching between screen areas, quitting Tally. Maintaining company data, basic company details, create/alter/select/load/close a company, chart of accounts, company features, configuration.	12
II	Create, Alter & Display Groups and Ledgers, All accounting voucher types and transactions, Create and Alter new Voucher type, Item and Account Invoice transactions, Excise Invoice, Export Invoice, Transactions using Bill-wise details Create, Alter & Display Cost Centre and Cost Categories, Cost centre & Cost Category allocation in voucher entry, Creating Cost centre Class, Invoice entry in a Class situation, Create, Alter & Delete Foreign Currencies, Voucher entry using foreign currency, Bank Reconciliation, Interest calculations using simple & advance parameters, Interest calculations on outstanding balances & on invoices, Use of voucher class, adjustment of interest, Creation of voucher class, Invoice entry in a class situation.	12
III	Create, Alter & Delete Budgets for groups, ledgers & cost centres, Defining credit limit & credit period, Display Budgets & variances, Create, Alter & Delete a scenario. Enabling Job Costing in Tally, Master creation & configuration for Job costing, Creation of Voucher type & Voucher class for Stock Transactions, Creation of Transfer journal for transfer of stock between godowns, Consumption journal Transactions, payment voucher, Godown summary Report, Job Work Analysis, and Material consumption summary. Reports like balance sheet, Profit & Loss account, Ratio analysis, Trial Balance. Accounts books like cash/bank book, All	12

	ledgers, Group summary & vouchers, Sales, purchase & journal registers, Cost centre & category summary, Cost centre breakup, ledger & group breakup, outstanding receivables & payables, interest receivable & payable, Statistics, Cash & Fund flow, Day book, List of Accounts, Reversing Journals, optional vouchers, post-dated vouchers.	
IV	Create, Alter & Display Stock Groups and Stock Items, Stock item behavior using costing and market valuation method, other behavior like treating all sales as new manufacture, treating all purchases as consumed, treating all rejections inward as scrap, ignoring negative balances, Treating difference due to physical counting, Create, Alter & Display Stock categories, Create, Alter, Display simple & compound units of measures, Stock items using alternate units, Defining standard cost & selling price, Defining Rate of duty, Defining MRP, Create, Alter & Display Godowns, Allocation of items to the Godowns, All inventory voucher types and transactions, Inventory details in accounting vouchers, Defining re-order level, Transactions using tracking numbers, Use of batch-wise details in voucher, Additional cost details in vouchers, Creating Bill of material, Cost estimation, Creating Price list & defining Price levels, invoice using Price list, Zero valued entries, Transactions in case of Different actual & billed quantities. Reports like Stock summary, Inventory books like Stock item, Group summary, Stock transfers, Physical stock register, Movement analysis, Stock group & item analysis, stock category analysis, Ageing analysis, Sales order & Purchase order book, Statement of inventory related to Godowns, categories, stock query, Reorder status, Purchase & Sales order summary, Purchase & Sales bill pending, Exception reports like negative stock & ledger, overdue receivables & payables, memorandum vouchers, optional vouchers, post-dated vouchers, reversing journals.	12
V	Cheque Printing, Common printing options, Different printing formats, Multi-Account printing, Dynamic- Report specific options. Creating Group Company, Use of Tally vault, Using Security control & defining different security levels, Use of Tally Audit. Back-up & Restore, Splitting company data, Export & import of Data, ODBC compliance, use of E-mail, Internet publishing, Upload, web browser & online help, Re-write data.	12
Keywords: Ledger, Voucher, Account, Trial Balance, Stock, Godowns.		

Part C - Learning Resource
Text Books, Reference Books, Other Resources
Suggested Readings:
Text Books:
1. Implementing Tally 6.3 by Nadhani; BPB Publications.
2. BPB Tally 6.3 by BPB Editorial Board (Hindi) BPB Publications.

E-Resources:

1. <http://tallyhelp.org/>

Part D: Assessment and Evaluation**Suggested Continuous Evaluation Methods:**

Maximum Marks: 50

Continuous Comprehensive Evaluation (CCE): As per rule

University Exam(UE): 50 Marks

Internal Assessment:Continuous Comprehensive
Evaluation (CCE)

Class Test/Assignment/Presentation

As per rule

Declaration

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Date: 13.6.2022

Part A: Introduction			
Program: Diploma Course		Class: B.Com. II Year- CA	Year: 2022 Session: 2022-2023
1	Course Code	BCOMCA-2P	
2	Course Title	LAB 2: TALLY	
3	Course Type	Practical	
4	Pre-requisite (if any)	No	
5	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to</p> <ul style="list-style-type: none"> • Explain basics of Tally Accounting processes. • Define key terms related to Tally Accounting software. • Create Company and enter accounting voucher entries and create various type of books in the software. • Do the reconcile bank statement and perform other accrual adjustments. • Prepare and print financial statements, etc. in Tally Accounting software. 	
6	Credit Value	Practical: 2	
7	Total Marks	Max. Marks: 50	Min Passing Marks: 17

Part B: Content of the Course	
Total Periods: 30	
Tentative Practical List	<p>Note: This is tentative list; the teachers concern can add more program as per requirement.</p> <ol style="list-style-type: none"> 1. Create a company for accounts transaction in tally. 2. Create ledger accounts for the following transactions (. i.) Commencement of Business (ii.) Purchase A/c (iii.) Sales A/c 3. Generate Report in Tally (Creating statements like Invoice, Bill, Profit & Loss account etc.) 4. Set company Features of Tally. 5. Create a company as "Gavel Industries Ltd." In Tally with inventory management. 6. Pass the following entries: <ol style="list-style-type: none"> a. Gavel started "Sagar Industries Ltd." By bringing capital Rs. 300000/- cash. b. He deposited Rs. 100000/- cash in SBI bank. c. He paid electricity bill for Rs. 1200/- by cash. d. He purchased following item from Computer Lab. Ltd. On credited with 4% Vat rate. <ol style="list-style-type: none"> i. Computer 10 Nos. @20000 each e. He sold the following item to Somnath Traders in cash with 4% Vat rate. <ol style="list-style-type: none"> i. Computer 05 Nos. @27500/- rate f. He received Rs. 6000/- as commission from Rohit by cash. g. He paid House Rent for Rs. 5000/- by cash. h. He withdrawn Rs. 25000/- cash from SBI. i. He purchased furniture for Rs. 25000/- by cash for office use. 7. Show the Trial Balance and Balance sheet of "Gavel Industries

	<p>Ltd.”</p> <p>8. Show the Vat Computation report of the above company.</p> <p>9. Show the Cash book & Bank Book of the company.</p> <p>10. Show the Day Book.</p>
<p>Keywords: Ledger, Voucher, Account, Trial Balance, Stock, Godowns.</p>	

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Implementing Tally 6.3 by Nadhani; BPB Publications, ISBN:817656494X 2. BPB Tally 6.3 by BPB Editorial Board (Hindi) BPB Publications, ISBN 81-7656-594-6 <p>E-Resources:</p> <ol style="list-style-type: none"> 1. http://tallyhelp.org/ 	

Part D: Assessment and Evaluation		
<p>Suggested Continuous Evaluation Methods:</p> <p>Maximum Marks: 50</p> <p>Continuous Comprehensive Evaluation (CCE): As per rule</p> <p>University Exam(UE): 50 Marks</p>		
Internal Assessment:		
Continuous Comprehensive Evaluation (CCE)	Class Test/Assignment/Presentation	As per rule

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