

ODD SEMESTER

**B.com (Hons) 1<sup>st</sup> semester**

**Course no. C-1 LAB**

**PAPER: BCH-CC-103 : PRACTICAL ON FINANCIAL ACCOUNTING**

**TOTAL CREDIT: 1**

**FULL MARKS: 30**

**Full Marks : 30**

**Pass marks-12**

**Pactical classes:30\***

**Computerized Accounting Systems (Tally 9.0)**

Computerized Accounting Systems: Computerized Accounts by using tally 9.0 accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Selecting and shutting a Company: Backup and Restore data of a Company

**\*PRACTICAL NOTE BOOK-2, VIVA VOCE-3, ATTENDENCE-4 PRACTICAL EXAM-21**

**B.com (Hons) 3<sup>RD</sup> semester**  
**Course no. C-VI LAB**  
**PAPER: BCH-CC-304 : PRACTICAL ON INCOME TAX LAW AND PRACTICE**  
**TOTAL CREDIT: 1**  
**FULL MARKS: 30**

**Preparation of Return of Income**

**26 Lecture**

On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

**Journals:**

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

**Software:**

1. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd., New Delhi. Latest version.
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**Note: Latest Edition of text books may be used.**

**PAPER: BCH-SEC-301 : E-COMMERCE**

**TOTAL CREDIT: 3**

**FULL MARKS: 35**

**Marks: 35**

**Lectures: 35**

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

**Contents:**

**Unit 1: Introduction**

**7 Lectures**

**7**

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.

**Unit 2: Security and Encryption and IT Act 2000 and Cyber crimes**

**7 Lectures**

**7**

Needs 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).

IT Act 2000: salient features

**Unit 3 :E-payment System:**

**7 Lectures,**

**7**

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 4 :Online Business Transactions:**

**7 Lectures,**

**7**

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.)

**Unit 5 : Website Designing**

**7 Lecture**

**14**

Introduction to HTML: tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

**Suggested Readings:**

1. Kenneth C. Laudon and Carlo Guericio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Applications*, 4<sup>th</sup> Ed, Mc Graw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. K K. Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. T.N. Chhabra, *E-commerce*, Dhanpat Rai & Co.

7. Sushila Madan, *E-Commerce*, Taxmann

8. T.N. Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

**B.com (Hons) 3<sup>rd</sup> semester**

**Course no. SEC-I LAB**

**PAPER: BCH-SEC-302: PRACTICAL ON E-COMMERCE**

**TOTAL CREDIT: 1**

**FULL MARKS: 15**

**Number of practical classes: 15**

**Practical will be given from Unit IV and Unit V of The Course no. SEC-I**

**PAPER: BCH-SEC-301 : E-COMMERCE**

B. COM. (PASS) ODD SEM.

**Course No. : DSC I LAB**  
**PAPER BCP DSC 101 LAB : PRACTICAL ON FINANCIAL ACCOUNTING**

**TOTAL CREDIT : 1**

**Practical : 30**

**Full Marks : 30**

**Pass marks-12**

**Pactical classes:30\***

**Computerized Accounting Systems (Tally 9.0)**

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**B.Com.: Semester III  
COURSE NO-DSC-VI**

**Paper NO BCP-DSC 303: PRACTICAL ON INCOME TAX LAW AND PRACTICE**

**TOTAL CREDIT : 1**

**Term End Exam - 30**

**Marks: 30**

**Practical Lab 30**

**Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Practical – 30**

There shall be a practical examination on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

**Software**

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version.
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**B.Com.: Semester III**  
**COURSE NO-SEC-I**  
**Paper NO BCP-SEC 301: E-Commerce**  
**(CREDIT 3)**  
**Term End Exam - 35**

**Marks: 35**

**Lectures: 35**

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**7 Lectures**

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IT Act 2000 salient features

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**7 Lectures,**

**7**

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**Unit 4 :Online Business Transactions:**

**7 Lectures,**

**7**

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**Unit 5: Website Designing**

**7 Lecture**

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4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

5. K K Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. T N Chhabra, *E-commerce*, Dhyanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. T N Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhyanpat Rai & Co.

**B.Com.: Semester III**  
**COURSE NO-SEC-I LAB**  
**Paper NO BCP-SEC 302: PRACTICAL ON E-COMMERCE**  
**TOTAL CREDIT : 1**  
**Term End Exam - 15**

**Marks: 15**

**Lectures:**

**Unit 5: Website Designing**

**18 Practical Lab**

**14**

Introduction to HTML, tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.