

(Foundation Elective Paper)  
Basics of Accounting  
Paper Code: 16COMF1

Total Marks: 50  
External Marks: 40  
Internal Marks: 10  
Time: 3 Hours  
Credits = 02 Note:

**Course Outcome:-**

CO1: This subject provides an in-depth knowledge of basic accounting features to the students.

CO2: To understand the role of accounting concepts and conventions in accounting

CO3: To understand the Accounting process which starts from recording of business transactions to preparation of trial balance i.e. Journal, Ledger, Cash-Book and other subsidiary books etc.

CO4: To learn how to prepare depreciation accounts in straight and written down value method.

CO5: To understand the basics differences between capital and revenue expenditures and learn how to prepare financial statements for different organization from a trial balance.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of equal marks. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry equal marks

**Unit-I**

Meaning of Accounting, Accountancy and Book Keeping, Objectives of Accounting, Scope of Accounting, Types of Accounting, Limitations, Basic Accounting Terms, Double Entry System of Book Keeping, GAAP (Generally Accepted Accounting Principal), Basic accounting Equations

**Unit-II**

Journalizing: Classification of Accounts, Personal, Real and Nominal; Recording & posting of simple transactions only.

**Unit-III**

Preparation of Subsidiary Books: Cash Book(single column cash book) Purchase Book, Sales Book, Purchase Return, Sales Return Book, B/R and B/P Book.

**Unit-IV**

Preparation of Trial Balance, Preparing the Financial Statements Trading Account, Profit and Loss Account and Balance Sheet of sole proprietary business (Without Adjustment).

Suggested Readings:

1. D.K. Goyal: Financial Accounting, Arya Publications Pvt Ltd.
2. S.N. Maheshwari : An introduction to Accounting, Vikas Publishing House Pvt. Ltd.
3. Nishat Azmat and Andy Lymer: Basic Accounting: The step-by-step course in elementary accountancy, Kindle Edition
4. Anthony, R.N., and J.S. Reece, "Accounting Principles", Richard D. Irwin, Inc.
5. Monga, j.R., "Financial Accounting: Concepts and Applications", Mayoor Paper Backs, New Delhi.
6. Shukla, M.C., T.S. Grewal and S.C.Gupta, "Advanced Accounts", Vol-I, S.Chand & Co., New Delhi.
7. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-I, Sultan Chand & Sons, New Delhi.

(Foundation Elective Paper)  
Basics of E-Commerce  
Paper Code: 16COMF2

Total Marks: 50  
External Marks: 40  
Internal Marks: 10  
Time: 3 Hours  
Credits = 02

**Course Outcome:-**

CO1: To know the basics of MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables etc.

CO2: To understand the differences of types of worksheets as database in accounting, marketing, finance and personnel areas

CO3: To learn about the Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; show time, sound effects and animation effects.

CO4: To get practical experience on Statistical Packages: Lotus, Excel, SPSS and SYSTAT.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of equal marks. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry equal marks

**Unit-I**

E-Commerce: Meaning, Concept, Definitions, Origin and Development, Categories of ECommerce: B2B, B2C, B2G, G2G,G2C; The Constitution of the E-Commerce: Portal of the Network, Customer Relationship Management, Supply Chain Management, Logistic Management, Decision Support; Supporting Environment for E-Commerce: Technical Environment, Legal Environment, Credit Environment and Financial Environment.

**Unit-II**

M-Commerce: The Origin of M-Commerce, M-Commerce Components, The Development of MCommerce, The Application of M-Commerce

**Unit-III**

Payment Technologies for E-Commerce: Online Bank, E-Payment Tools: E-Payment System, Intelligent Card, E-check, E-wallet, E-Cash

**Unit-IV**

Electronic Commerce: Influence on Marketing: Product, Physical Distribution, Price, Promotion, Marketing Communication, Common e-Marketing Tools

(Foundation Elective Paper)  
Elements of Banking  
Paper Code: 16COMF3

Total Marks: 50  
External Marks: 40  
Internal Marks: 10  
Time: 3 Hours  
Credits = 02

**Course Outcome:-**

CO1: To understand Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

CO2: Assessing the types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

CO3: To understand the basics of the credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

CO4: To understand the Control of money supply, Reserve Bank of India: its functions.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of equal marks. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry equal marks

**Unit-I**

Introduction to Banking: Meaning, Concept, History of Banking, Business of Banking, Functions of Banking, Banker Customer Relationship, Recent Developments in Banking Industry: Corporate Banking, Retail Banking, International Banking, Rural Banking, Non-Banking Financial Intermediaries

**Unit-II**

Structure of Commercial Banks in India: Structure of Indian Banking System, Reserve Bank of India, Commercial Banks, Public Sector Banks, Private Sector Banks, Foreign Banks, Indian Banks vs. Foreign Banks.

**Unit-III**

Structure of Co-operative Banks in India: Co-operative Banks: Meaning, Definitions, Commercial vs. Co-operative Banks, Regional Rural Banks

**Unit-IV**

Structure of Apex Banking Institution in India: Meaning, Definitions, National Bank for Agriculture and Rural Development (NABARD), National Housing Bank (NHB), Small Industries Development Bank of India (SIDBI), Export Import Bank of India (EXIM Bank)