

## **B.COM – III**

**Course Code: CE 202 (D)**

**Subject: Computer Application**

**Paper Title: E – Commerce - I**

### **Objectives:**

To make students

- Understand the E-Commerce and E-Commerce Transition in India
- Recognize the benefits and limitations of E-Commerce
- Analyze different E-Commerce business models
- Understand E-Marketing and E-CRM
- Able to use Tally for effective accounting

### **Contents:**

- Unit – I History of E-COMMERCE & Business Models for E-COMMERCE:**  
Early Business Information Exchange Efforts, Emergency of the Internet, Emergency of the WWW, Advantages of E-Commerce, Disadvantages of E-Commerce, Transition to E-commerce in India, E-transition challenges for Indian Corporate, The information technology act, E-business Model Based on Relationship of Transaction Parties ( B2C, B2B, C2C, C2B ), E-business Model Based on the Relationship of Transaction Types.
- Unit –II E-MARKETING and E-CRM:**  
Traditional Marketing, Identifying Web Presence Goals, the Browsing Behavior Model, Online Marketing, E-advertising, Internet Marketing Trends, E-branding, Customer Relationship Management
- Unit – III Financial Accounting System and Tally ERP 9.0 :**  
Introduction to Tally:  
Introduction to Financial Accounting Software, Features of Tally, Components of Tally ERP 9.0 Interface (Window), Creating a Company, Stock Groups, Managing Stock Groups, Creating and Managing Stock Category,: Single, Multiple, Stock Items: Single, Multiple and Units of Measure, Godowns: Introduction of Groups, Ledgers, Accounting features, Inventory features, Statutory and Taxation features, Vouchers, Purchase Order, Sales Order, Ledger Configuration, Working with Ledgers, Introduction to Invoice, its Entries, its Configuration and Printing.
- Unit – IV Reports in Tally:**  
Trial Balance Report: Detailed View, Ledger wise Closing Balance, Trial Balance Report: for a Particular Date, Working with Profit and Loss Statement Report: Configuring, Selecting methods of valuation, weekly

Profit and Loss A/C, Balance Sheet: Creating, Setting the format of a Balance Sheet, Configuring Country Settings, Comparing Balance Sheets, Adding new Column and Editing Currency Symbol in Balance Sheet, Half yearly Balance Sheet, Detailed Balance Sheet, Stock Summary Report, Opening Stock Summary, Ratio Analysis, A/C Reconciliation Statement, Day Book Report: Detailed View, For a Particular Period, For Particular Voucher

### **Main Reference Book(s):**

- (i) E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
- (ii) Tally – ERP 9.0 in Simple Steps, Kogent Learning Solutions Inc., Dreamtech Press

### **Suggested Additional Reading Book(s):**

- (i) E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
- (ii) E-Commerce, Jibitesh Mishra, Macmillan Publishers India
- (iii) E-Commerce - An Indian perspective 3/e, P. T. Joseph, PHI Publication
- (iv) Accounting with Tally Part I and Part II , Tally Solutions Pvt Ltd. Banglore.
- (v) Account made simple with Tally 9.0 ERP, Akshar Publication
- (vi) Tally ERP 9.0, Computer World.
- (vii) Complete Tally, BPB Publications

### **Accomplishments of the student after completing the Course:**

After completion of this course Student would be able to

- Understand the e-commerce and its applications and the tactics for creating and maintaining customer relations.
- Be aware of E-Marketing, E-Advertising, E-branding
- Use the accounting software – Tally and create various reports

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### Tally Practical List

- (1) Journalize the following transactions and post them in the ledger of Neel Shah  
Purchased Goods of ₹ 3000 from Harsh
- (i) Sold Goods of ₹ 2000 to Darshan Zaveri
  - (ii) Deposited ₹ 1900 into the bank through Kushal Shah
  - (iii) Brought additional capital ₹ 10000 In the business
  - (iv) Paid ₹ 1000 to Disha Mehta towards debts.
  - (v) Received ₹ 2000 from Ananya toward receivable.
  - (vi) Paid Life Insurance premium ₹ 780 by cheque
- (2) Journalize the following transactions in the books of Jaimin Vyas and by opening necessary account post them in the ledger.
- (i) he commenced her business with cash ₹ 10000, Stock of Goods ₹ 40000, Furniture ₹ 5000 and Debt creditors ₹ 2000
  - (ii) Sold Goods ₹ 5000 at 10% trade discount to Dollar Chhapiya
  - (iii) Goods of ₹ 3000 were purchased from Vaishakhi Chhapiya at 10% trade discount.
  - (iv) Purchased furniture of ₹ 2500.
  - (v) Paid ₹1900 against the debt of ₹ 2000 to Hasmukh Shah and settled the account.
  - (vi) Sold goods ₹ 6000 at 5% trade discount 5% cash discount of Tathya.
  - (vii) Samaj paid ₹1000 to Saksham on our instruction.
  - (viii) Sold goods ₹ 1200 to Bhavyata. Sold goods of ₹ 1000 to Prakash for cash.
  - (ix) Sold business furniture of ₹ 2500 for ₹ 2200 to Nanduary
  - (x) Brought ₹10000 into the business as more finance is required.
- (3) From the following transactions, prepare purchase book and ledger from it in the books of Vasu.
- (i) Goods of ₹5000 were purchased at 10% trade discount from Animesh.
  - (ii) Purchased a table of ₹ 1200 from Shilp Furniture.
  - (iii) Purchased goods of ₹ 3000 from Pramjal. Paid half amount in cash.
  - (iv) Purchased a typewriter of ₹4200 from Prakruti for ₹ 4000.
  - (v) Goods of ₹ 4000 were purchased at 8% trade discount and 3% cash discount from Pratha. Paid 60% amount by cheque.
  - (vi) Purchased goods of ₹ 1000 from Prathmesh.
- (4) From the following transactions, prepare purchase book and ledger from it in the books of Vasu.
- (i) Goods of ₹ 5000 were purchased at 10% trade discount from Animesh.
  - (ii) Purchased a table of ₹ 1200 from Shilp Furniture.
  - (iii) Purchased goods of ₹ 3000 from Pramjal. Paid half amount in cash.
  - (iv) Purchased a typewriter of ₹ 4200 from Prakruti for ₹ 4000.
  - (v) Goods of ₹ 4000 were purchased at 8% trade discount and 3% cash discount from Pratha. Paid 60% amount by cheque.
  - (vi) Purchased goods of ₹ 1000 from Prathmesh.

- (5) From the following transactions, prepare the subsidiary books and post them in necessary ledger accounts of Jaimin Vyas.
- (i) Sold goods of ₹ 8000 to Priti at 5% trade discount.
  - (ii) Purchased goods of ₹ 5000 from Rani at 10% trade discount.
  - (iii) Sold goods of ₹ 4000 of Juhi at 20% trade discount and at 5% cash discount. She paid half amount in cash.
  - (iv) Placed an order with Karishma for supplying the goods of ₹ 4000 to Karina.
  - (v) Goods of ₹ 1900 which were purchased from Rani, were returned as it is in damaged condition.
  - (vi) Juhi returned 50% goods which were sold to her.
  - (vii) Karishma sent the goods to Karina as per our order.
  - (viii) Purchased an electronic weighing scale from Shri Hari.
  - (ix) Sent a bill of ₹ 5000 Karina for the goods supplied by Karishma.
  - (x) Karina returned 20% goods which were sold to her as it is not according to sample. We immediately returned it to Karishma.
  - (xi) Sold business furniture of ₹ 2000 to Ravina on Credit.
- (6) From the following weekly transactions of Neel Bhandar prepare two columnar purchase book. (Column: Wheat, Rice and Pulse)
- (i) Purchased following goods at 10% trade discount from Panachand.  
Wheat 150 Kg. at ₹ 8 per Kg.  
Rice 100 Kg. at ₹ 10 per Kg.  
Pulses 50 Kg. at ₹. 20 per Kg. Bill No. 302
  - (ii) Following goods were purchased at 10% trade discount from amanadas.  
Rice 1000 Kg. at ₹ 12 per Kg.  
Pulses 70 Kg. at ₹. 25 per Kg. Bill no. 400
  - (iii) Purchased 200 Kg. wheat at ₹ 10 per Kg. from Ravji & Co. They sent bill no. 101
  - (iv) Purchased 40 Kg. rice at ₹ 18 per Kg. from Hind Provision Store for cash.
  - (v) Purchased 50 Kg. rice at ₹15 per Kg. from Rambhai Patel. Paid half amount in cash.
- (7) From the following transactions of Neel, prepare a purchase book with the expenses column and post them in the ledger. (Columns for expenses: Sales Tax (S.T.), Packing exp. Charges (P.C.) Railway freight (R..F.)
- (i) Purchased goods of ₹ 3000 from Chetnaben. She sent the bill with sales tax 5% and packing expenses ₹ 40.
  - (ii) Purchased goods of ₹ 5000 from Kalpanaben. She sent bill no. 30 with sales tax 4%, packing expenses ₹ 50 and railway freight ₹ 100.
  - (iii) Goods of ₹ 1000 were purchased from Belaben at 5% trade discount. She added incidental expenses, Sales tax ₹ 20 in a Bill. We paid cash, immediately after receiving the bill.
  - (iv) Purchased goods of ₹ 2000 from Alpaben. In the bill ₹ 50 for sales tax and ₹20 for railway freight were added.

(8) From the following transactions, prepare three columnar cash book of Jaimin and post them in the ledger.

- (i) Opening cash balance ₹ 15000 and opening bank balance ₹ 12000.
- (ii) Purchased goods of ₹10000 at 5% cash discount and paid the amount by cheque.
- (iii) Paid salary ₹ 2500 and received commission ₹ 300.
- (iv) Sold goods of ₹ 5000 at 10% trade discount. Received a due amount by crossed cheque.
- (v) Cash ₹ 4000 were deposited into bank as it is required in the bank.
- (vi) Sold goods of ₹12000 at 10% trade discount and at 5% cash discount to Chandresh. Received a full amount of cheque from Chandresh.
- (vii) Withdraw ₹ 10000 from bank for office expenses.
- (viii) Paid college fees of son Prashant ₹ 3000.
- (ix) Cheque received from Chandresh is deposited into bank.
- (x) Received a cheque of ₹ 8000 from Maulin against receivables of ₹ 835. Cheque received deposited into bank.

(9) Prepare a petty cash book from the following transactions for Neel and post them in the ledger.

- (i) Opening cash balance ₹3000. Received cash ₹1000 from chief cashier.
- (ii) Paid carriage charges ₹ 70 and wages ₹20.
- (iii) Paid railway freight ₹ 100.
- (iv) Purchased postal stamps ₹ 80 and paid the telegram expenses ₹10.
- (v) Gave ₹ 500 to Maharshi.
- (vi) Paid wages ₹ 40.
- (vii) Paid carriage charges ₹ 100 for furniture purchased.
- (viii) Received ₹ 500 from chief cashier.
- (ix) Paid railway freight ₹ 50.