



PSG College of Arts & Science
An Epitome of Quality Learning

B.Com
(E – COMMERCE)

2019 - 2022

DEPARTMENT OF COMMERCE

B.Com (E-COMMERCE)

VISION

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in the field of Commerce, inculcate values, identify hidden talents provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all a responsible citizen of India.

MISSION

- Improving the standard of the courses through effective curriculum and innovative teaching methods.
- Developing the personality of students in a holistic manner by combining the skills and values.
- Providing state-of-the-art technology and facilities of global standards.
- Developing the students for Higher Education, Employability, Business Ventures and Research Programmes.

PROGRAMME EDUCATIONAL OBJECTIVES

- PEO 1:** Demonstrate ability to adapt to a rapidly changing environment by having learned and applied new skills and new competencies.
- PEO 2:** Acquire the spirit of compassion, kinship and commitment for National Harmony.
- PEO 3:** Progressively adopt and learn continuously through ICT modules.
- PEO 4:** Programme designed by integrating Accounting and Commerce with e-technologies which is at par with emerging trends in e-Commerce business.
- PEO 5:** Programme facilitates to develop skill sets through programming knowledge, designing and development techniques in the e-Commerce Platforms and knowledge dissemination through Guest Lectures, Seminars, and Conferences which provide exposure to meet the challenges in the competitive global scenario.

PROGRAMME OUTCOMES

- PO 1:** Become knowledgeable in the field of commerce blended with e-Commerce and apply the conceptual, interpersonal and managerial skills for decision making in a business enterprise.
- PO 2:** Gain application and innovative skills in the field of programming and designing through courses like C & C++, JAVA, RDBMS and Oracle, Web designing, VB. net e-Technology, Mobile application technology and ICT enabled technologies.
- PO 3:** Understand and appreciate Professional Ethics, Community Living and Nation Building Initiatives.
- PO 4:** Exhibit entrepreneurial skills in the field of web designing and development, online store creation, advertising and sales promotion and e-Commerce consultancy services.
- PO 5:** Build competency to manage the business and leadership challenges.

PROGRAMME SPECIFIC OUTCOMES

- PSO 1:** Apply the knowledge of commerce in the domain of e-Commerce platforms.
- PSO 2:** Solve the complex problems in the field of e-Commerce with an understanding of the societal, legal and cultural impact.
- PSO 3:** Demonstrate the acquired theoretical knowledge in practical classes like web technology which facilitates to work in the e-Commerce platforms.
- PSO 4:** Form a part of member in a team with right attitudes.

B.Com (E-COMMERCE)**SCHEME OF EXAMINATIONS**

(For Students admitted from the Academic Year 2018- 2019 and onwards)

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
First Semester						
	Part – I					
18LAU01	Tamil / Hindi / French – I	3	25	75	100	3
	Part – II					
18EU01	Communicative English – I Interpersonal Communication	3	25	75	100	3
	Part – III					
18COE01	Financial Accounting – I	3	25	75	100	5
18COE02	Computer Practical I -Desk top Publishing	3	40	60	100	4
18COE03	Interdisciplinary Course Mathematics (Allied – MA)	3	25	75	100	5
	Practice Workshop – I*	-	-	-	-	-
* Examination at the end of second semester						
Second Semester						
	Part – I					
18LAU02	Tamil / Hindi / French – II	3	25	75	100	3
	Part – II					
18EU02	Communicative English – II Academic Communication	3	25	75	100	3
	Part- III					
18COE04	Financial Accounting – II	3	25	75	100	5
18COE05	Computer Practical II- Excel & Tally	3	40	60	100	3
18COE06	Practice Workshop – I	3	40	60	100	2
18COE07	Interdisciplinary Course Statistics (Allied – ST)	3	25	75	100	5
	Part- IV					
18AECU01	Ability Enhancement Compulsory Course – I Value Education	-	100	-	100	2

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Third Semester						
Part- III						
18COE08	Cost Accounting	3	25	75	100	5
18COE09	Income Tax	3	25	75	100	5
18COE10	Basics of e - commerce and m - commerce	-	100	-	100	3
18COE11	Fundamentals of C & C++	3	25	75	100	2
18COE12	Computer Practical III - C & C++	3	40	60	100	1
18COE13	Interdisciplinary Course Business Economics (Allied - COM)	3	25	75	100	5
	Practice Workshop – II **	-	-	-	-	-
Part-IV						
18AECU02	Ability Enhancement Compulsory Course – II Environmental Studies	-	100	-	100	2
** Examination at the end of fourth semester						
Fourth Semester						
Part – III						
18COE14	Corporate Accounting – I	3	25	75	100	5
18COE15	Business Law	3	25	75	100	3
18COE16	Marketing	3	25	75	100	3
18COE17	Java Programming	3	25	75	100	2
18COE18	Computer Practical IV -Java Programming	3	40	60	100	1
18COE19	Practice Workshop –II	3	40	60	100	2
18COE20	Interdisciplinary Course Operations Research (Allied - ST)	3	25	75	100	5
Part – IV						
18SECU01	Skill Enhancement Course -I Information Security	-	100	-	100	2

*** The Students have to undergo Internship for a period of 20 days during Fourth Semester Vacation.

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Fifth Semester						
Part- III						
18COE21	Corporate Accounting – II	3	25	75	100	5
18COE22	Visual Basic .Net	3	25	75	100	2
18COE23	Computer Practical V – Visual Basic .Net	3	40	60	100	1
18COE24A 18COE24B	Discipline Specific Elective Course - I e-Services (or) Management Information System	3	25	75	100	4
18COE25	Financial Management	3	25	75	100	4
18COE26	Introduction to Mobile Application Development	-	100	-	100	2
18COE27	Internship ***	-	40	60	100	2
	Practice Workshop - III ****	-	-	-	-	-
Part – IV						
18GECEDC	Generic Elective Course - EDC	-	100	-	100	2
18SECU02	Skill Enhancement Course –II Online Test - [General Awareness]	1½	-	100	100	2
****Examination at the end of sixth semester						
Sixth Semester						
Part – III						
18COE28	Management Accounting	3	25	75	100	5
18COE29A 18COE29B	Discipline Specific Elective Course - II Ecommerce Technology (or) ASP.Net Programming	3	25	75	100	4
18COE30	Introduction to ERP	3	25	75	100	3
18COE31	Logistics Management	3	25	75	100	3
18COE32	Web Programming	3	25	75	100	2
18COE33	Computer Practical VI - Web Programming	3	40	60	100	1
18COE34	Practice Workshop – III	3	40	60	100	2
18COE35	Project Work	-	40	60	100	3

Part-V	No. of Papers	Semester No.	Credit
NCCC-Non CGPA Credit Course (a) NCC/NSS/Sports/Dept. Activity-Extension Activity	-	I to VI	2
NCCC- Non CGPA Credit Course (b) Career Oriented Programme (Add-on Course) / Women's Studies / Extra Paper / Certificate or Diploma course in Yoga for Youth Empowerment	-	I to VI	2
NCCC- Non CGPA Credit Course (c) Any one on-line course –MOOC's subjects*	1	I to VI	4
Typewriting/Office Management	-	I to VI	3
Total Credits			147

Generic Elective Course EDC- UG
18GECCOE Web Designing (Unaided – Cluster VII)

Course Code	18COE01		
Title	FINANCIAL ACCOUNTING-I		
Class	I B.Com (E.Com)	Semester	I
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Build knowledge on the preparation of Final accounts of a sole trading concern. • Identify and rectify the errors and to provide adequate knowledge to prepare Bank Reconciliation Statement. • Develop the knowledge to deal with Account Current, Average due date and Bills of Exchange. • Familiarize the accounting treatment related to Consignment and Joint Venture. • Impart knowledge on depreciation and royalty accounts. 		

UNIT	Content	No. of Hours
I	Introduction and Final Accounts Final Accounts of Sole Trading Concern – Trading and Profit and Loss Account – Balance Sheet - Opening and Closing Entries – Adjustment Entries.	14
II	Rectification of Errors and Bank Reconciliation Statement Rectification of Errors – Types of Errors – Suspense Account - Bank Reconciliation Statement – Meaning – Need – Preparation of Bank Reconciliation Statement.	14
III	Account Current , Average Due Date and Bill of Exchange Account Current – Average Due Date – Bill of Exchange – Accounting Entries in the Books of Drawer and Acceptor - Renewal and Retiring of a Bill – Accommodation Bill.	14
IV	Accounting for Consignment and Joint ventures Accounting for Consignments – Stock Valuation – Normal and Abnormal Losses – Joint Venture Accounts -Own Books – Separate Set of Books – Memorandum Joint Venture	15
V	Depreciation and Royalty Accounts Depreciation – Methods of Depreciation (Theory) – Straight Line Method – Diminishing Balance Method – Sinking Fund Method – Annuity Method – Insurance Policy Method – Change in Method of Depreciation Account – Provision for Depreciation Account – Royalty Accounts(Including Sub Lease)	15
	Distribution of Marks : 80% Problems and 20% Theory	
References	<p>Text Book 1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12th Ed., Volume I , Kalyani Publishers, New Delhi, 2014</p> <p>Reference Books 1. Gupta R.L.andRadhasamy,“Advanced Accountancy”, 5th Ed., Sultan Chand and Sons ,New Delhi, 2012. 2. Iyengar S.P, “Advanced Accountancy” 2nd Ed., Sultan Chand and Sons, New Delhi.</p>	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Prepare Final accounts of a Sole trading concern. CO2: Identify the errors to rectify them and also reconcile bank and cash statements. CO3: Apply the various techniques while preparing Account Current, Average due date and to prepare accounts for bills of exchange. CO4: Compile the accounting information for Consignment and Joint venture transactions. CO5: Prepare royalty account and depreciation account.</p>	

Course Code	18COE02		
Title	COMPUTER PRACTICAL I - DESKTOP PUBLISHING		
Class	I B.Com (E.Com)	Semester-I	I
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Classify the different desktop publishing packages using standard criteria. • Apply various tools in designing process. • Make use of animation effects in flash. • Demonstrate the use of common pagemaker shortcut keyboard commands. 		

EXERCISES

COREL DRAW

1. Create a corel draw document using version shapes and spiral shapes.
2. Using CD tool design a logo for coffee shop.
3. Write a text in different paths.
4. Create an artistic text, apply and adjust the setting.
5. Create two pictures one another based on mirror function 4. Fill the color existing image

PHOTOSHOP

6. Create a visiting card.
7. Prepare a cover page for your subject book using brush, layers and eraser tool.
8. Create image and use color, lasso, paste into, move, zoom and transform tool.
9. Convert black & white photo into a color photo.
10. Crop the image using Photoshop
11. Draw the ellipse and insert a picture in inside

FLASH

12. Create an animation to indicate a ball bouncing on steps..
13. Create mask and shape effects.
14. Create an animation for growing moon.
15. Conversion of Shapes.
16. Create cartoon drawing with flash.

PAGEMAKER

17. Create a PageMaker document and correct the grammatical mistakes using spell-check function.
18. Formatting a page make document.
19. Create a PageMaker document for inserting images.
20. Create booklet brochure.

Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Evaluate different desktop publishing packages using standard criteria</p> <p>CO2: Manage graphic elements.</p> <p>CO3: Create computer software curriculums of art design and art effects obtainable.</p> <p>CO4: Develop and design various types of technical and non-technical publications, reports, diagrams, brochures, conference materials, posters and presentations.</p>
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Course Code & Title	18COE03 MATHEMATICS		
Class	I B.Com (E.Com)	Semester	I
Course Objectives	The Course aims <ul style="list-style-type: none"> • to introduce the concept of Simple and compound interest, Discounting on bills, • to introduce the concept of Matrix, • to introduce the concept of differentiation and its application in business, to introduce the concept of Integration and its application in business, • to introduce the concept of linear programming problem. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Mathematics of Finance: Simple and Compound Interest - Effective Rate and Nominal rate of Interest – Depreciation – Annuities – Present Value – Sinking fund – True Discount – Banker’s Discount – Banker’s Gain.	16
II	Matrices : Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Solution of Simultaneous Equations (Cramer’s Rule and Matrix Inverse Method) – Input - Output Analysis..	14
III	Differentiation: Simple Differentiation of Algebraic Function – Exponential Function – Logarithmic Function – Certain Rules of Differentiation – Multiplication –Quotient Rule – Function of a Function Rule – Logarithmic Differentiation – Implicit Functions – Successive Differentiation – Use of the Derivative – Elasticities – Maxima and Minima.	15
IV	Integration: Elementary Integral Calculus – Determining Indefinite and Definite Integrals of Simple Functions – Integration by Parts – Uses in Economics.	13
V	Linear Programming Problem – Formation – Solution by Graphical Method – Solution by Simplex Method (Slack Variable Method Only).	14
References	Text Book: PA.Navaneetham, “ Business Mathematics and Statistics , Jai Publishers, May 2016. Reference Books: P R Vittal, “ Business Mathematics and Statistics ”, Jai Publishers,2016.	
Course Outcomes	On completion of the course, students should be able to CO1: understand the Simple interest and Compound interest concepts, CO2: understand the applications of Matrix concepts, CO3: understand the applications of differentiation in business, CO4: understand the uses in Economics, CO5: understand the concept of linear programming problem.	

Course Code	18COE04		
Title	FINANCIAL ACCOUNTING II		
Class	I B.Com (E.Com)	Semester	II
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Familiarize the students the accounting treatment applicable to branches and departmental accounts. • Impart knowledge on accounting treatment related to Hire purchase transactions. • Develop knowledge to deal with Admission, Retirement of partners in a partnership concern. • Expose the students the process of payment in the event of Death of partners and accounting entries related to sale of partnership firm to a company. • Build knowledge on the process of dissolution and its accounting treatment in the partnership business. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Branch Accounts and Departmental Accounts Branch not keeping full System of Accounting - Debtors System - Stock and Debtors System - Branches keeping full System of Accounting (excluding Foreign Branches) – Departmental accounts	14
II	Accounting for Hire Purchase System and Installment System Entries in the books of Hire Purchaser and Hire Vendor-Default And Repossession Hire Purchase Trading Account – Installment System	14
III	Admission and Retirement of Partners Admission of a Partner – Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Capital. Retirement - Calculation of New Profit Sharing Ratio and Gaining Ratio-Revaluation of Assets and Liabilities Treatment of Goodwill - Settlement of Dues in Case of Retirement of Partners - Admission cum Retirement of Partners.	14
IV	Death of Partners and Sale of Partnership Firms Death of partners – Mode of payment – Ascertainment of Deceased Partner Share of profits – Joint Life Policy – Sale of Partnership Firm to a Company.	15
V	Dissolution Dissolution – Simple Dissolution – Insolvency of one or more Partners – Decision in Garner Vs Murray - Insolvency of all Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method	15
Distribution of Marks : 80% Problems and 20% Theory		

References	<p>Text Book Jain S.P. and Narang K.L, “Advanced Accountancy” 12th Ed., Volume I , Kalyani Publishers, New Delhi, 2014</p> <p>Reference Books 1 Gupta R.L.andRadhasamy,“Advanced Accountancy”, 5th Ed., Sultan Chand and Sons, New Delhi, 2012 2 Iyengar S.P, “Advanced Accountancy” 6th Ed., Sultan Chand and Sons, New Delhi.</p>
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO 1: Prepare accounts for branches and departmental accounts.</p> <p>CO 2: Apply the knowledge of accounting in business for Hire purchase business.</p> <p>CO 3: Calculate the share of partners at the time of Admission and Retirement.</p> <p>CO 4: Find out the deceased partner’s share on death and prepare accounts while converting a firm into a company.</p> <p>CO 5: Prepare accounts on dissolution of a partnership firm.</p>

Course Code & Title	18COE05 COMPUTER PRACTICAL II EXCEL & TALLY		
Class	I B.Com (E.Com)	Semester	II
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Make use of ICT enabled accounting and business terminologies. • Demonstrate Tally Accounting software from the business perspective. • Develop formulas to simplify calculations. • Create future excels spreadsheets with ease and comfort. • Employ scenario manager to conduct sensitivity analysis to solve the business problems. • Apply quantitative method for business decision making. 		

EXERCISES

1. DEPRECIATION

1.a. Calculate Depreciation using Straight Line and Written down Value Method Cost of an Asset ₹ 5,00,000

Estimated life of an Asset 7 years

Rate of Depreciation 10%

1.b. Calculate Rate of Depreciation and value of depreciation using Straight Line and Written Down Value Method from following information: Cost of a Machinery ₹ 10,00,000.

Scrap value of Machinery ₹ 10,000

Estimated Life of Machinery 10 years.

2. STOCK VALUATION

2. Calculate value of stock using simple and weighted average method from the following data:

Date	Particulars	Units	Unit Cost
Jan 1	Purchase	300	3.00
Jan 5	Purchase	600	4.00
Jan 10	Issue	500	-
Jan 12	Purchase	700	4.00
Jan 15	Issue	800	-
Jan 20	Purchase	300	5.00
Jan 30	Issue	100	-

3. IF FUNCTION and SCENARIO CHANGE

3.a. Prepare a Flexible Budget to find variation in cost from the following information. The cost of an article at a capacity level of 8000 units is given under. For a valuation of 2% in capacity above and below this level the individual items vary as indicated below

Particulars		
Material Cost	30,000	80% Varying
Labour Cost	20,000	100% Varying
Power	2,250	100% Varying
Repairs And Maintenance	2,000	70% Varying
Stores	2,000	100% Varying
Inspection	1,000	30% Varying
Depreciation	15,000	100% Varying
Administration Overheads	7,000	15% Varying
Selling Overheads	6,000	20% Varying
Cost Per Unit is ₹	12.55	

3.b. Calculate incentive using IF condition from the following sales representative data. Standard output = 500 Units, Selling Price = ₹ 100 per unit

Name	Quantity	Range
Anu	300	< 60% = 0%
Ram	500	60% -75%=5%
John	600	76% -90%=7.5%
Harish	1000	91% -100%=10%
Yogesh	750	>100%=20%

3.c.Scenario Change

The following is the Total cost for direct wages being ₹ 20,000. Calculate the total under the following circumstances

If the direct wages is (1) ₹ 24,000 (2) ₹28,000 (3) ₹ 32,000. Prepare the Scenario Summary:

₹

Direct Material	1,00,000
Direct Wages	20,000
Prime cost	1,20,000
Add: Factory Expenses- 20% of Direct wages	4,000
Factory cost	1,24,000
Add: Distribution expenses 5% of Direct wages	1,000
Total cost	1,25,000

4. FINANCIAL DATA ANALYSIS.

4.a. Present Value

(i) Calculate Present Value of ₹ 10,000 to be received after 5 years from now assuming 6% time preference of money.

(ii) Mr. A has to receive ₹ 5,000 per year for 6 years. Calculate the Present Value of the annuity that he can earn interest.

4.b. Future Value

(i) Calculate the Future Value of ₹ 20,000 invested now for a period of 5 years at a time preferred rate of 8%.

(ii) Mr.X deposits ₹ 5,000 at the end of every year of 5 years and the deposit earns a Compound Interest @ 8% . Determine how much money he will have at the end of 5 years.

Employee Id	Employee Name	Level
S0320	Raju	?
S0620	Kavi	?
S0714	Charu	?
S0512	Latha	?
S0300	Lekha	?

Employee Id	Employee Name	Monthly Sales	Level
S0121	Anu	20,000	C
S0200	Abi	10,000	A
S0320	Raju	40,000	B
S0440	Kavi	30,000	B
S0620	Kavi	25,000	B
S0714	Charu	35,000	B
S0300	Lekha	60,000	A
S0512	Latha	50,000	A
S0611	Abi	45,000	A
S0800	Ram	30,000	B

4.c. Calculate EMI from the following information

Housing Loan Amount ₹ 30,00,000

Down payment ₹ 4,00,000

Interest 7.5%

Maturity Period 20 years.

4.d. Bond Valuation

Government of India is planning to issue a deep discount (Zero Coupon) bond with the face value of ₹ 25000 at the end of 10 years. The planned yield for the investors is 12%. What would be the issue price of the deep discount bond? If the proposed issue price of the bond is ₹ 7,500 what yield would it offer to the subscribers of the bond if redemption of the bond?

5.b. Use Hlookup function

EMP NO=>	A	B	C	D	E	F	G	H	I	J
BASIC	5000	4750	4500	4250	4000	3750	3500	3250	3000	2750
HRA	3000	2850	2700	2550	2400	2250	2100	1950	1800	1650
CONVEYANCE	2000	1900	1800	1700	1600	1500	1400	1300	1200	1100
TOTAL SALARY	10000	9500	9000	8500	8000	7500	7000	6500	6000	5500

EMP NO=>	TOTAL SALARY
A	?
B	?
H	?
J	?
E	?

TALLY

6. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys) Surendra commenced business on 1st March, 2018. His transactions for the month are given below.

Mar 1 st	: Started business with out of	80,000
	which paid into bank	20,000
5 th	: Bought goods of Ram Chand	12,000
5 th	: Bought goods from Ramesh & Co.	10,000
7 th	: Sold goods to Rajesh	8,000
7 th	: Sold goods to Mahesh Chand	10,000
10 th	: Received cheque from Rajesh	6,800
	discount allowed	200
12 th	: Paid into Central Bank of India	8,000
14 th	: Paid to Ramesh & Co.	9,000
	discount received	200
17 th	: Sold goods to Jagdish	7,200
17 th	: Sold goods to Rajesh	2,600
17 th	: Sold goods to Mahesh Chand	6,500
21 st	: Payment received by cheque from Jagdish	5,200
25 th	: Paid to Ram Chand by cheque	6,800
	discount	200
26 th	: Received cheque from Jagdish Chand	
	in full settlement of his account	1,800
27 th	: Mahesh Chand returned goods	
	not up to the sample	2,000
28 th	: Bought goods for cash	15,000
31 st	: Paid wages by cheque	1,000
31 st	: Paid office expenses in cash	5,000
31 st	: Paid salaries for the month	12,500

7. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet

(With minimum of any 5 adjustments) From the following Trial Balance of Mr.X,

Debit Balance	Credit Balance	₹
Land and Buildings	50000 Returns	2500
Purchase	110000 Discounts	1200
Stock	40000 Sales	205000
Returns	1500 Capital	115000
Wages	10000 Loan	15000
Salaries	9000 Commission	1500
Office Expenses	2400 Creditors	25000
Carriage	3200 Bills Payable	2350
Discounts	750	
Bad Debts	1200	
Insurance	1500	
Machinery	50000	
Furniture	10000	
Bills Receivable	20000	
Sundry Debtors	40000	
Cash	6000	
Office Equipment	12000	
Total	367500 Total	367500

The following adjustments are to be made :

- i. Closing stock ₹ 60,000
- ii. Outstanding wages ₹ 2,000 and Rent ₹ 3,000
- iii. Depreciate land and buildings at 5%, Machinery at 10%, office equipment and furniture by 10%
- iv. Provide Reserve @ 2% on debtors.
- v. Insurance prepaid ₹ 200
- vi. Calculate interest on capital at 5%.

8. Bank reconciliation statement: Bank data entry, list of reconciled entries.

2016 April 1	Capital amount deposited into bank	₹ 6,00,000
April 3	Purchased Office Furniture for cash	₹ 15,000
April 6	Purchased Computer by Cheque	₹ 18,000
April 9	Rent Paid by Cheque	₹ 6,000
April 12	Interest Received by Cheque	₹ 9,000
April 15	Electricity Charges paid through bank account	₹ 8000
April 16	Commission Paid by Cheque	₹ 6,000

9. Calculation of interest: Interest receivable, Interest payable –Ledger –Groups.

Mr.Sanjay sold following items to M/s EssBee systems & Solutions on credit for 45 days.

Interest charged is at 15% per annum if payment is not made within the credit period.

Item	Quantity	Rate	Value
Hp Laptop	3	25000	75000
Laser Printer	2	10000	20000

10. Create Taxation Ledgers in Tally, Create Stock items in Tally, Create GST Sundry Debtors Creditors Ledger in Tally and Create GST Purchase and Sales Entries for the following transaction

1. Purchase from Raj Infotech-Local Dealer, 5 CDs of Antivirus Software @ ₹ 800 each, with Input GST rate @ 18%. i.e. Rs.. 720
2. Purchase from Microtek India Ltd.-Local Dealer , 10 Monitors @ ₹ 4000 each, with Input GST @ 28% i.e. Rs.11,200
3. Purchase 2 'Hp-Laptop' @ Rs. 45,000 with Input IGST @ 18% i.e. ₹ 16,200 And 2 Mi-Note 4 Mobiles @ Rs. 10,000 each with Input IGST 12% i.e. ₹ 2,400
4. Sale of 5 Antivirus Software CDs @ Rs.1500 to Rajib Roy & Sons with output GST 18% i.e. ₹ 1350
5. Sale of 10 Monitors @ Rs.4500 , to H. Goenka Traders with Output GST @ 28% i.e. ₹ 12600
6. Sale of 2 'Hp-Laptop' @ Rs 50,000 with Output GST @ 18% i.e. Rs.18,000
7. 2 Mi-Note 4 Mobiles Outside State @ Rs. 15,000 each with Output IGST 12% i.e. ₹ 3600

Course Outcomes	On completion of the course, students will be able to CO1: Understand the features of Tally accounting software from the business perspective. CO2: Develop formulas to simplify calculations. CO3: Create future excel spreadsheets with ease and comfort. CO4: Employ scenario manager to conduct sensitivity analysis to solve the business problems. CO5: Apply quantitative method for business decision making
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Course Code	18COE06		
Title	PRACTICE WORKSHOP-I		
Class	I B.Com (e-Com)	Semester	I & II
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Familiarize the KYC norms for opening savings account in a bank • Provide practical knowledge on operating procedures, e-banking procedures and preparation of feasibility report to obtain bank loan • Expose the students the procedure for availing educational loan • Build knowledge on SSI registration, PAN card and partnership deed • Impart Knowledge on organization structure of a public limited company 		

Exercises have been developed based on the theoretical subjects taught in the class and practice is given in the Practice Workshop classes .Examination is conducted for three hours at the end of the second semester and marks are awarded.

Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO 1: Apply the operating procedures for banking transactions</p> <p>CO 2: Analyze and prepare feasibility report to obtain bank loan</p> <p>CO 3: Identify and apply the knowledge for availing educational loan</p> <p>CO 4: Apply to Register for SSI units, PAN card and prepare partnership deed</p> <p>CO5: Prepare organization chart for a public limited company</p>
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Course Code Title	18COE07 STATISTICS		
Class	I B.Com (e-Com)	Semester	II
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Understand the basic concepts of Statistics in relation to business environment. • Provide the methodology and scope of various modes of presentation of data. • Compute measures of location of variation and its relative measures. • Understand the relationships between the variables using Correlation and Regression. • Highlight the important logic and methodology for calculation of various index numbers. 		

SYLLABUS

UNIT	CONTENT	No. of Hours
I	Statistics - Origin, Meaning, Characteristics, Functions, Uses and Limitations of Statistics - Statistical Investigation - Questionnaire: Meaning – Preparation of Questionnaire – Data Collection - Primary and Secondary Data – Merits and Demerits.	12
II	Classification and Tabulation of data- Meaning - Formation of Frequency tables – Grouped and Ungrouped data. Diagrammatic representation of Statistical Data - Types of Diagrams – simple , multiple and percentage bar diagram and pie chart - Graphical representation - Histogram – Frequency polygon - Frequency curve – Ogives – Simple Problems.	12
III	Measures of Central Tendency -Mean, Median and Mode – Merits and Demerits - Measures of Dispersion: Range, QD, SD and coefficient of variation– Merits and Demerits - Simple Problems.	12
IV	Measures of Skewness - Karl Pearson’s co-efficient of skewness and Bowley’s co-efficient of skewness. Correlation- Scatter diagram method - Karl Pearson’s co-efficient of correlations and Spearman’s Rank co-efficient of correlations - Simple Problems. Regression: Definition – Uses - regression lines- regression equations- properties (statement only)- Simple Problems.	12
V	Index Numbers - Meaning – Characteristics and Uses - Laspeyre’s, Paasche’s, and Fisher’s ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of constructions of index numbers - Simple Problems.	12

Note: 60% Problems and 40% Theory

References	<p>Text Books:</p> <ol style="list-style-type: none"> 1. Business Mathematics and Statistics, Navnitham P.A., Jai Publishers, 2012. 2. Business Statistics , J.K. Sharma, Vikas Publishing House Pvt Ltd, 4th Edition, 2014. 3. Business Mathematics and Statistics, P.R.Vittal, Margham Publications; 6 edition 2012. <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Business Statistics – P.N . Jani, PHI learning Pvt Ltd, 2014. 2. Fundamental of Business Statistics – J.K. Sharma, Dorling Kindersley Pvt Ltd, 2010.
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Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> • Understand the use of Statistics and business • Visualized, interpret and summarized data . • Use graphical representation and descriptive Statistics for business application • Study relationship between variables using Correlation and regression. • Construct and interpret index numbers.
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Course Code	18COU08/18COC08/18COE08/18AFU08/18CRM08/18BPU08/18FTU08/ 18FSU08/18CBI08		
Title	COST ACCOUNTING		
Class	II B.Com (E.Com)	Semester	III
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Develop knowledge on Costing Concepts. • Provide knowledge for Controlling Material Cost in a Manufacturing Sector. • Build knowledge on Labour Cost and Overheads. • Impart knowledge about different Methods of Costing for various Industries. • Gain an understanding about Process Costing and Reconciliation Statement. 		

SYLLABUS

UNIT	Content	No. of Hours
I	<p>Introduction Cost Accounting – Meaning, Scope and Objectives – Cost Concepts and Classifications – Cost unit – Cost Centre – Financial Accounting and Cost Accounting – Advantages – Limitations – Methods of Costing – Elements of Cost – Collection of Cost – Classification of Cost as per CAS -1 - Cost Statement – Tenders and Quotations.</p>	12
II	<p>Material Control Material Control – Meaning – Need - Techniques of Material Control – Purchase and Inventory Control of Material – Methods of Valuing Material Issues – FIFO – LIFO - Simple Average – Weighted Average – Standard Price – Introduction to CAS-6.</p>	15
III	<p>Accounting for Labour Cost and Over heads Labour – Computation of Labour Cost – Accounting for Overtime – Idle Time and Labour Turnover – Good Wage System – Methods of Remuneration - Time Rate – Piece Rate- Incentive Schemes – Introduction to CAS-7. Overheads Allocation – Apportionment and Absorption – Machine Hour Rate - Introduction to CAS-3.</p>	15
IV	<p>Methods of Costing, Cost Reports and Cost Audit Operating Costing – Unit Costing – Job and Contract Costing – Cost Reports, Cost Audit.</p>	15
V	<p>Process Costing and Reconciliation of Cost & Financial Accounts. Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain - Inter Process Profit – Accounting of By Products and Joint Products – Reconciliation of Cost and Financial Accounts.</p>	15

Distribution of Marks:80% Problems and 20% Theory

References	<p>Text Book 1. Jain .S.P. and Narang .K.L, “Cost Accounting” 25th Ed., Kalyani Publishers, New Delhi, 2016.</p> <p>Reference Books 1. Pillai R.S.N. and Bagavathi V, “Cost Accounting”, Sultan Chand & Sons, New Delhi, 2016. 2. Iyengar S.P., “Cost Accounting”, Sultan Chand & Sons, New Delhi. 3. Maheswari.S.N. Suneel K. Maheswari CA Sharad K. Maheswari, “Accounting for Management”, 3rd Ed., Vikas Publication, New Delhi, 2014.</p>
Course Outcomes	<p>On completion of the course, students will be able to CO1: Apply the Costing Concepts. CO2: Identify Appropriate Methods to control the Material Wastage. CO3: Apply Suitable Methods for calculating the wages for labourers. CO4: Prepare Cost Report. CO5: Apply knowledge for preparing Reconciliation Statement.</p>

Course Code	18COU09/18COC09/18COE09/18AFU09/18CRM09/18FTU09/18FSU09/ 18CBI09		
Title	INCOME TAX		
Class	II B.Com (E.Com)	Semester	III
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Build knowledge on basic concepts of Income Tax. • Provide knowledge for calculating Income from salary and House property. • Familiarize the Tax Provisions for Business Income and Capital Gains. • Impart knowledge for computing Income from Other Sources and Gross Total Income. • Comprehend the system of Tax Administration in India. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction to Income Tax Income Tax Act 1961 – Definitions - Agricultural Income, Assessee, Person, Income, Gross Total Income, Assessment Year, Previous year - Capital and Revenue – Capital and Revenue Receipts, Capital and Revenue Expenses- Basis of charge – Resident - Ordinary Resident, Not Ordinarily Resident - Non Resident - Incidence of Taxation – Exempted Incomes.	12
II	Salary and House Property Different Heads of Income – Salaries – Allowances, Perquisites, Profit in lieu of Salary - Income from House Property – Annual Value, Determination of Annual Value in Different Situations, Deduction u/s 24.	15
III	Business Income and Capital Gain Profit and Gains of Business or Profession – Admissible Deductions, Deduction u/s 36, General Deductions, Expenses Expressly Disallowed - Depreciation – Capital gains – Short Term Capital Gains, Long term Capital gains - Exempted Capital gains - Tax on Capital Gains.	15
IV	Income from Other Sources and Gross Total Income Income from Other Sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward Losses – Aggregation of Income – Deductions under Section 80.	15
V	Tax Administration Income Tax Authorities – CBDT – Powers – Assessing Officer – Powers -Provisions Relating to Search and Seizure, Procedure for Self Assessment - Best Judgment Assessment – Centralized Processing Centre.	15
Distribution of Marks: 60% Problem and 40% Theory		

References	Text Book 1. Gaur.V.P and Narang D.B, “Income Tax Law and Practice”, Current Edition., Kalyani Publishers, New Delhi. Reference Books 1. Dinkar Pagare, “Law and Practice of Income Tax”, Current Edition., Sultan Chand & Sons, New Delhi 2. 2.Dr.Mehrotra H.C, “Income Tax Law and Accounts”, Current Edition., Sahitya Bhawan Publications, Agra
Course Outcomes	On Completion of the Course, Students will be able to CO1: Apply the concepts for determining the Residential Status of an Assessee. CO2: Calculate Income from Salary and House property. CO3: Compute Income from Business and Capital Gains. CO4: Compute the Gross Total Income of an Assessee. CO5: Know the Procedures for Assessment.

Course Code Title	18COE10 BASICS OF E-COMMERCE and M-COMMERCE		
Class	II B.Com (E.Com)	Semester	III
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the basics of e-Commerce. • Outline the applications of EDI in business. • Classify the different Electronic Payment Mechanisms and Payment Gateways. • Demonstrate Mobile Commerce Applications and Payment Gateways. • List the various e-Security Issues and Fraud Management Systems. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction e-Commerce - Definition – e-Business and e-Commerce – e-Business Strategies - Force fueling e-Commerce – e-Commerce framework - e-Commerce Applications – Types of e-commerce – Advantages and Disadvantages.	8
II	Electronic Data Interchange Electronic Data Interchange (EDI) – EDI Applications in Business - Document Management – EDI Library - Internet Service Provider (ISP) – Internet topology and its types (Concepts only) – Interactive Marketing Process on the Internet – Consumer Oriented e-Commerce Applications- Mercantile Process Model: Consumer’s perspective and Merchant’s perspective.	10
III	Electronic Payment System Electronic Payment Systems – e-Cash, e-Cheque, e-Wallet, Credit cards, Smart cards, Debit cards – Legal risks of e-Payment - B2B electronic payments – Gateways – Security Standard for electronic payment system - Electronic Payment Mechanism – Risks Associated with Electronic Payments – Payment Gateways – Issues of Electronic Payment Technology – Security Requirements of Electronic Payment System.	10
IV	Mobile Commerce Mobile Commerce – Introduction – Applications – Advantages – Wireless Application Protocol - WAP Browser – Enhanced Features of WAP – Underlying Technologies of m-Commerce - Architecture of m-Commerce – Mobile Commerce Security – Mobile Commerce Payment Methods-Mobile Commerce Payment Operations-Mobile Payment Standardization.	10
V	E-Security and M-Security E-Security –Emerging Security Issues – Risks involved with e-Commerce – Protecting e-Commerce System – Common e-Commerce Security Tools – Client Server Network Security – Data and Message Security- Fraud Management System in m-Commerce: Mobile Phone Fraud – Mobile Network Fraud – Mobile Payment Fraud.	10
References	Text Book Ravi Kalakota, “Frontiers of E-Commerce”, Pearson Education, New Delhi, 2013. Reference Books <ol style="list-style-type: none"> 1. U.S.Pandey and Saurabh Shukla, “E-Commerce and Mobile Commerce Technologies”, 2nd edition, S. Chand & Company Ltd, New Delhi, 2014. 2. Greenstein & Feinman, “E-Commerce”, Tata McGraw Hill Publication, New Delhi, 2000. 3. Raja Raman, “Essentials of E.Commerce”, PHI Learning Limited, New Delhi, 2010. 4. Adesh K. Pandey, “Concepts of E-Commerce”, S.K. Kataria & Sons, New Delhi, 2012. 	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the basic concepts of e-Commerce CO2: Evaluate the EDI applications in business. CO3: Compare the Electronic Payment Mechanisms. CO4: Apply the Mobile Commerce Payment Methods and Security. CO5: Categorize the various e-Security Issues and its Management Systems.	

Course Code	18COE11/18COC11		
Title	FUNDAMENTALS OF C & C++		
Class	II B.Com (E.Com) / B.Com (CA)	Semester	III
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand problem solving using C programming. • Describe Control structures functions and arrays in C. • Understand the concepts of structures and pointers in C • Demonstrate Object Oriented Programming Paradigm in C++. • List the various concepts of inheritance and polymorphism. 		

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to C Language Introduction - Basic Structure of C Program - Programming Style - Executing C Program - Preprocessor - Keywords and Identifiers - Constants - Variables - Data Types - Operators and Expressions.	8
II	Control Structures, Functions and Arrays Basic Input-Output - Control Structures - If, If...Else, Switch, Break, For, While, Continue, Go To, Do-While - Functions - Function Parameters - Passing by Value - Return Values - Recursion - Arrays and Strings.	8
III	Structures and Pointers Pointers - Address Operator - Pointer Variable - Void Pointer - String Library Functions - Structures and Unions - Initialization - Dot Operator - Difference between Structure and Union.	8
IV	Introduction to C++ Object Oriented Programming (OOP) - Basic concepts of OOP - Benefits and Applications of OOP - C++ Tokens, Expressions - Class - Object - Public - Private - Member Functions - Constructors - Destructors - Overloading.	6
V	Inheritance and Polymorphism Inheritance - Single - Multi – Multiple - Hierarchical - Hybrid - Virtual Base Class - Abstract Class - Virtual Functions and Polymorphism - Pure Virtual Functions.	6
References	Text Book E. Balagurusamy, “Object Oriented Programming with C++”, 5 th edition, Tata McGraw Hill, New Delhi, 2011. Reference Books <ol style="list-style-type: none"> 1. Herbert Schildt, “C++ from Ground up”, 3rd edition, Tata McGraw Hill, New Delhi, 2003. 2. Venugopal.K.R and Prasad.S.R., “Mastering C”, 2nd edition, Tata McGraw Hill, New Delhi, 2007. 3. Reema Thareja, ”Programming in C”, 2nd Edition, Oxford Publications, UK, 2014. 4. Satish Jain, Shashi Singh, “Guide to C++ Programming”, BPB Publications, New Delhi, 2014. 	
Course Outcomes	On completion of the course, students will be able to CO1: Explore the basic Structure of C-Programming, variable declaration and usage of variables. CO2: Evaluate the principles of control structures and arrays. CO3: Build programs using Structure, Union and Pointers. CO4: Generate code using concepts of Object-Oriented Programming in C++. CO5: Apply the knowledge of Polymorphism and Inheritance.	

Course Code	18COE12/18COC12		
Title	COMPUTER PRACTICAL III - C&C++		
Class	II B.Com (E.Com) / B.Com(CA)	Semester	III
Course Objectives	The course aims to <ul style="list-style-type: none"> • Describe problem solving techniques using programming language C. • List the various concepts using Conditional Statements, Looping Statements, Arrays and Pointers. • Demonstrate the basic concepts of Object oriented Programming • Define Constructors and destructors in C++. 		

Exercises

1. Write a program to find Simple Interest & Compound Interest.
2. Write a program to find Factorial of a given number.
3. Write a program to find a given number is Prime or not.
4. Write a program to display the Fibonacci Series.
5. Write a program to find a given number is Armstrong number.
6. Write a program to find biggest & smallest of a given number.
7. Write a program to arrange a given set of numbers in ascending order & descending order.
8. Write a program to implement Classes and Objects.
9. Write a program to implement Constructors & Destructors.
10. Write a program to implement Inheritance.

Course Outcomes	On completion of the course, students will be able to CO1: Develop the ability to analyze a problem and develop an algorithm to solve it. CO2: Write programs using Control structures. CO3: Create programs using classes and objects. CO4: Use the basic object-oriented design principles in computer problem solving.
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Course Code Title	18COC13/18COE13/18AFU12/18CRM12/18FSU12/18FTU12/18BPU12/18CBI12 BUSINESS ECONOMICS		
Class	II B.Com (E.Com)	Semester	III
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Analyse the role of Economics in Business Applications. • Understand the impact of changes in Demand due to changes in Price and Income. • Understand and apply the Production and Supply Analysis to relevant Business conditions. • Apply the concepts of Cost, Revenue and Output Relationship in Business. • Create Awareness about Pricing under Different Market Structures. 		

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Business Economics Business Economics – Meaning – Nature and Scope – Significance of Business Economics– Relationship of Business Economics and other Disciplines – Objectives of Business Firms – Profit Maximization – Welfare Goals – Decision Making in Business– Business Cycles – Characteristics – Phases – Effects of Business Cycles – Measures to Control Business Cycle – Corporate Social Responsibilities of Business.	12
II	Demand Analysis Demand - Meaning – Demand Schedule and Demand Curve – Law of Demand – Factors influencing Demand – Types of Demand – Exceptions to the Law of Demand – Elasticity of Demand – Price, Income and Cross Elasticity of Demand – Demand Forecasting – Methods of Demand Forecasting.	12
III	Production Function and Supply Analysis Production Function – Isoquants – Properties of Isoquants – Law of Variable Proportions – Returns to Scale. Supply – Meaning – Supply Schedule – Supply Curve – Law of Supply – Determinants of Supply.	12
IV	Cost Concepts & Revenue Analysis for Business Types of Cost – Fixed – Variable – Direct and Indirect– Historical – Average Cost – Marginal Cost – Relationship of Marginal Cost to Average Cost – Long- run and Short- run Average Cost Curves. Revenue – Average Revenue – Marginal Revenue – Break - Even Analysis – Determination of Break-Even Point.	12
V	Market Structure, National Income, Inflation Meaning – Types of Market – Features and Price and Output Determination of Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Economic Growth and Economic Development – National Income – Definition and Concepts: Gross Domestic Product (GDP) – Gross National Product (GNP) – Net National Product (NNP) – Per Capita Income (PCI) – Disposal Personal Income (DPI) – Inflation – Meaning and Types.	12
References	Text Book: 1. Sundharam K P M & Sundharam E N, Business Economics, S. Chand Publications, New Delhi, 2010. Reference Books: 1. Sankaran. S, “Business Economics”, 4th Edition., Margham Publications, Chennai, 2007. 2. Dr Ahuja.H.L, “Business Economics”, 12 th Edition, S. Chand & Company Pvt. Ltd., New Delhi, 2016. 3. Dr.Chaturvedi D.D, Dr.Gupta S.L, “Business Economics Theory & Application”, 3 rd Edition, International Book House Pvt. Ltd, New Delhi, 2011 4. Chopra P.N, “Business Economics”, 6 th Edition, Kalyani Publishers, New Delhi, 2006.	
Course Outcomes	On completion of the course, students will be able to CO 1: Identify and apply the concept of Economics in Business Decision Making. CO 2: Forecast the Market Demand for the Product. CO 3: Analyse the changes in output due to changes in Factors of Production. CO 4: Estimate the Break-Even Point in Business. CO 5: Determine the Equilibrium Point under Different Market Structures.	

Course Code	18COU13/18COC14/18COE14/18AFU13/18CRM13/18BPU13/18FTU13 18FSU13/18CBI13		
Title	CORPORATE ACCOUNTING – I		
Class	II B.Com (E.Com)	Semester	IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Understand the Accounting entries relating to Issue of shares and debentures of Companies. • Gain an understanding of the procedure for Redemption of shares and debentures. • Provide knowledge in preparation of the Final Accounts of the Company. • Impart knowledge on valuing shares and goodwill of the company and identify the steps in Liquidation of Companies. • Familiarize the Accounting procedures for Electricity Companies. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Issue of Shares Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount - Over Subscription - Pro-rata Allotment - Forfeiture and Reissue of Shares - Underwriting of Shares.	15
II	Redemption of Shares, Issue and redemption of debentures Redemption of Preference Shares – Bonus issue – Rights issue – Debentures – Introduction - Issue of Debentures – Own Debentures - Redemption of Debentures - Par and Premium - Sources of Redemption – Sinking Fund Method and Insurance Policy Method - Capital Redemption Reserve.	15
III	Final Accounts of Companies Company Final Accounts – Profit & Loss Account – Balance Sheet - Calculation of Managerial Remuneration - Profit Prior to Incorporation.	15
IV	Valuation of Goodwill & Shares and Liquidation of Companies Goodwill – Factors affecting goodwill – Need for Goodwill valuation - Valuation of Goodwill – Average Profit Method - Super Profit Method – Capitalization Method. Valuation of Shares - Net Asset Method – Yield Method – Fair Value Method - Liquidation of Companies – Statement of Affairs - Liquidator’s Final Statement of Account.	15
V	Double Accounts System Double Accounts System – Accounts of Electric Companies – Revenue, Net Revenue of Accounts - Receipts and Expenditure of Capital Accounts - General Balance Sheet - Replacement of an Asset - Accounting for Human Resources (Theory Only)	12
Distribution of Marks:80% Problems and 20% Theory		
References	<p>Text Book</p> <ol style="list-style-type: none"> 1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 21st Ed., Kalyani Publications, New Delhi, 2017. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1st Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6th Ed., Margham Publications, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5th Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1st Ed., Excel Book, New Delhi, 2008. 	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Recall the Accounting entries for Issue of Shares and Debentures in a Company.</p> <p>CO2: Follow the Accounting Procedure for Redeeming Shares and Debentures.</p> <p>CO3: Prepare Final Accounts as per the Provisions of the Companies Act.</p> <p>CO4: Value the Shares and Goodwill of the Company and prepare Accounts in the Process of Liquidation.</p> <p>CO5: Apply the knowledge of Accounting with respect to Electricity Companies.</p>	

Course Code Title	18COE15/18COC15 BUSINESS LAW		
Class	II B.Com(E.Com) / B.Com(CA)	Semester	IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Provide the basic knowledge about the various Concepts of Business Laws. • Gain an understanding with respect to Laws relating to Agreements. • Familiarize the concepts relating to Bailment and Pledge. • Impart knowledge on Sale of Goods Act. • Understand the need for Consumer Protection. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction Business Law – Meaning – Sources – Contract – Definition –Essential Elements – Types of Offer and Acceptance – Legal Rules – Communication of Offer, Acceptance and Revocation – Modes of Revocation of an Offer – Consideration – Legal Rules as to Consideration – Contract without Consideration – Stranger to a Contract.	14
II	Law Relating To Agreements Free Consent – Coercion – Undue Influence - Misrepresentation – Fraud – Mistake - Legality of Object – Unlawful and Illegal Agreements – Effects of Illegality - Wagering Agreements – Agreements Opposed to Public Policy – Performance of Contracts – Discharge of Contracts – Quasi Contracts – Remedies for Breach of Contract.	14
III	Bailment and Pledge Bailment and Pledge – Meaning – Rights and Duties of the Bailor and Bailee - Pledger and Pledgee – Law of Agency – Creation of Agency – Classification of Agents – Rights and Duties of Principal and Agent – Delegation of Authority - Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency.	12
IV	Sale of Goods Act Contract of Sale – Agreements to Sell and Sale – Essentials of Contract of Sale - Conditions and Warranties - Caveat Emptor – Exceptions – Transfer of Property - Performance of the Contract of Sale – Sale by Non-Owners- Unpaid Sellers - Rights Against Goods and the Buyer Personally.	12
V	Consumer Protection Act Definition – Significance of Consumer Protection Act - Objectives of the Act – Consumer – Definition – Rights of consumer – Consumer Protection Council – Consumer Dispute Redressal Agencies.	8
References	<p>Text Book Kapoor N.D., “Elements of Mercantile Law”, 15th Ed., Sultan Chand & Sons, New Delhi, 2010.</p> <p>Reference Books</p> <ol style="list-style-type: none"> 1. Pillai. R.S.N and Bhagavathi, “Business Law”, 1st Ed., S. Chand, New Delhi, 1999. 2. Tulsian P.C., “Business Law”, 2nd Ed., Tata McGraw – Hill Publishing Company Limited, New Delhi, 2008. 3. Tejpal Shet, “Business Law”, 2nd Ed., Pearson Publications, New Delhi, 2012. 4. Rohini Aggarawal, “Mercantile and Commercial Law”, Taxmann’s Publication, New Delhi, 2014. 	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Recall the basic concept of Laws.</p> <p>CO2: Apply the knowledge about the Laws relating to Agreement.</p> <p>CO3: Demonstrate the concept relating to Bailment and Pledge.</p> <p>CO4: Apply the knowledge gained in the Sale of Goods.</p> <p>CO5: Perceive the knowledge about the Rights of Consumers.</p>	

Course Code Title	18COU15/18COC16/18COE16 MARKETING		
Class	II B.Com (E.Com)	Semester	IV
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand the basic concepts in Modern Marketing. • Understand Consumer Behavior and the Process of Market Segmentation. • Impart the knowledge on activities involved in Placing the Product in the Market. • Build knowledge in Pricing and importance of Distribution System. • Develop knowledge to identify the Best Promotional Strategies to be followed in Marketing. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Marketing Concept Marketing – Meaning - Definition – Features of Modern Marketing – Scope - Importance of Marketing – Functions of Marketing - Selling vs. Marketing - Marketing Environment - Emerging trends in Marketing.	12
II	Consumer Behavior and Market Segmentation Consumer Behavior – Kinds of Markets – Consumer Behavior Theories – Factors Influencing Consumer Behavior – Consumer Buying Decision Process. Market Segmentation - Meaning – Requirements of effective Segmentation – Benefits – Methods – Basis of Segmentation – Patterns of Segmentation. Marketing Mix – Meaning – Elements – Importance – Essentials of effective Marketing Mix.	12
III	Product Planning and Product Mix Product – Product Planning – Significance of Product Planning – Product Objectives and Policies – Product Mix and Factors affecting Product Mix – Product Line – Product Standardization – New Product Development – Steps – Product Life Cycle – Branding – Packaging – Labeling - Product Positioning - Product Management – After Sales Service.	12
IV	Pricing and Channels of Distribution Pricing – Introduction – Factors affecting Price of Product – Significance – Pricing Objectives – Pricing Policies – Kind of Pricing Decision – Pricing of a New Product – Special Problems in Pricing – Price Discrimination. Channels of Distribution – Meaning – Importance – Selection – Important Channels – Distribution Policies and Strategies – Wholesaler– Retailer – Channel Management.	12
V	Promotion Promotion – Meaning – Strategies – Objectives – Kinds – Promotional Planning – Factors affecting Promotion Mix. Advertising – Objectives – Kinds – Significance – Characteristics of effective Advertising – Criticism. Personal Selling – Kinds – Importance. Sales promotion – Functions – Methods - Prospects and Problems.	12
References	Text Book 1. Gupta C.B. and Rajan Nair., “Marketing Management”, 2 nd Ed., Sultan Chand & Sons New Delhi, 2014. Reference Books 1. Pillai. R.S.N and Bhagavathi, “Marketing” S. Chand, New Delhi, 2012. 2. Rajan Nair N., “Marketing Management”, 2 nd Ed., Sultan Chand & Sons, New Delhi, 1995. 3. Sherlekar S.A., “Principles of Marketing”, 1 st Ed., Himalaya Publishing House, Mumbai, 2010. 4. Rajan Saxena “Marketing Management”, 4 th Ed., Tata McGraw Hill Education Private Limited, New Delhi, 2009. 5. Sharma D.D., “Marketing Research”, 5 th Ed., Sultan Chand & Sons, New Delhi.	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the Modern Marketing Concepts in the Business Scenario. CO2: Identify the suitable Marketing Mix for different Market Segments. CO3: Develop Strategies for Product Placement to face the competition. CO4: Apply the knowledge on Pricing in Business and evaluate the Distribution Strategies for the Business. CO5: Identify the Promotional Techniques to compete in the Market.	

Course Code	18COE17/18COC17		
Title	JAVA PROGRAMMING		
Class	II B.Com (E.Com) / B.Com(CA)	Semester	IV
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand the fundamentals of Java Programming. • Describe the Object-Oriented Paradigm in Java Programming. • List the concepts of Interfaces and Packages. • Understand the exception handling mechanisms and concept of multithreading. • Explain the concepts of Applet and Graphics Programming. 		

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Java Introduction - Java Features - Java Program Structure - Implementing a Java Program - Java Virtual Machine - Tokens - Variables - Data Types – Operators. Decision Making and Branching: Simple If Statement - If...Else Statement - Nesting of If...Else... Statements - Else...If Ladder – Switch Statement - ?: Operators – Decision Making and Looping : While Statement - Do Statement - For Statement - Jumps in Loops.	9
II	Classes, Objects and Methods Defining a Class - Creating Objects - Accessing Class Member – Constructors – Method Overloading - Static Members Arrays: One-dimensional Array - Creating an Array – Two-Dimensional Array - Strings.	7
III	Interfaces Interfaces: Defining Interface - Extending Interface - Implementing Interface - Accessing Interface Variable. Packages: Java API Packages - System Packages - Using System Package - Creating Packages - Accessing a Package - Adding Class to a Package.	7
IV	Multithreaded Programming Multithreaded Programming: Creating Threads - Extending the Threads Class - Stopping and Blocking a Thread - Life Cycle of a Thread - Using Thread Methods - Thread Priority - Implementing the Runnable Interface - Exception Handling.	6
V	Applet Programming Applet Programming: Local and Remote Applets - How Applets Differ from Applications - Preparing to Write Applets - Building an Applet Code - Applet Life Cycle - Creating an Executable Applet - Designing a Web Page - Applet Tag - Adding Applet to HTML File - Running the Applet. Graphics Programming: The Graphics Class - Lines and Rectangles - Circles and Ellipses - Drawing Arcs - Drawing Polygon.	7
References	Text Book E. Balaguruswamy, “Programming with Java A Primer”, 4 th Edition, Tata McGraw Hill, New Delhi, 2010. Reference Books <ol style="list-style-type: none"> 1. James Gosling, Bill Joy, Guy Steele, “The JAVA Language Specification, Java SE8”, Addison-Wesley Publication, Boston, 2015. 2. Raymond Gallardo, Scott Hommel, SowmyaKannan, Joni Gordon, and Sharon BioccaZakhour, “The Java Tutorials” 6th Edition, Addison-Wesley Publication, Boston, 2015. 3. Bruce Eckel, ” Thinking in Java”,4th Edition, Prentice Hall Publicatios,UK,2008 4. Sharanam Shah,Vaishali shah, ”Core Java for Beginners”,1st Edition, Shroff Publishers & Distributers Private Limited ,Mumbai,2010 	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the object oriented programming concepts. CO2: Develop the structure and model of the Java Programming language. CO3: Design Interfaces and Packages in Java. CO4: Generate Multithreaded Programs in Java. CO5: Write Graphics and Applet Programs.	

Course Code	18COE18/18COC18		
Title	COMPUTER PRACTICAL IV - JAVA PROGRAMMING		
Class	II B.Com (E.Com) / B.Com(CA)	Semester	IV
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand the key concepts using Java. • Describe classes and objects in Java. • Demonstrate the concepts of Multi threading and interfaces. • State the different events of mouse. • Explain the methods of Graphics class. 		

Exercises

1. Write a Java Program to check whether the given number is Armstrong number or not.
2. Write a Java Program to find factorial of a given number.
3. Write a Java Program to check the given number is prime or not.
4. Write a Java Program to find sum and average of N numbers.
5. Write a Java Program that declares a class, object and also to access the data member of its class.
6. Write a Java Program to perform String Manipulations.
7. Write a java Program to implement multiple inheritance using interfaces.
8. Write a Java Program to demonstrate Multithreading.
9. Write a Java Program to demonstrate Mouse Events.
10. Write a Java Program to display basic shapes and fill the color using Graphics Class.

Course Outcomes	On completion of the course, students will be able to CO1: Write programs using the fundamental concepts of Java. CO2: Implement Object Oriented Programming concepts in Java. CO3: Demonstrate Inheritance, Interfaces and Packages in Java. CO4: Develop Multithreaded programs using thread class and runnable interface . CO5: Design Basic shapes using Graphics class and display using Applet Viewer.
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Course Code	18COU17/18COC19/18COE19/18AFU17/18CRM17/18BPU17/18FTU17 18FSU17/18CBI17		
Title	PRACTICE WORKSHOP – II		
Class	II B.Com (E.Com)	Semester	III & IV
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Provide practical knowledge to prepare Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company. • Build knowledge on the filing of documents related to Import and Export Trade. • Familiarize the procedure for opening the Demat Account. • Expose the students the procedure for filing the Insurance Forms related to Life and General Insurance. • Develop knowledge on the ways of Online Purchasing and Online Money Transferring System. 		

Exercises have been developed on the practical aspects of Business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the Fourth semester and marks are awarded. (CA : 40 Marks, CE : 60 Marks)

Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO1: Prepare the Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company.</p> <p>CO2: Apply knowledge on documents to be filed related to Exports and Imports.</p> <p>CO3: Apply the procedure for opening the Demat Trading Account.</p> <p>CO4: Apply the filing procedures for Filing the Life and General Insurance Forms.</p> <p>CO5: Identify and apply the ways of Online Purchasing and Online Money Transferring System.</p>		
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Course Code & Title	18COE20	OPERATIONS RESEARCH	
Class	II BCom (ECom)	Semester	IV
Course Objectives: The course aims to			
<ul style="list-style-type: none"> • Understand the basic assumptions and properties of LPP by using graphical and simplex methods. • Structure special type of LP Problems using transportation and assignment models. • Understand the methods used by organizations to obtain the right quantities of stock or inventory • Realize the need to study replacement and maintenance analysis techniques. • Solve some specific problems of scheduling jobs on two or three machines. • Learn the variety of performance measures of a queuing system. • Apply the concepts of PERT and CPM for decision making and optimally managing projects 			

SYLLABUS

UNIT	CONTENT	No. of Hours
I	Introduction to Operation Research – Linear programming problem (LPP): Definition – Canonical form, Standard form and Formulation of a LPP- Solving LPP by Graphical and Simplex methods – Simple problems.	12
II	Transportation problem – Finding IBFS – NWCM, LCM, VAM and Optimal solution – MODI method – Assignment Problem – Simple Problems. Inventory: Elementary inventory models – EOQ – simple problems.	12
III	Replacement models: Elementary replacement models – money value fixed and money value changes with time models – Individual and group replacement policy models – simple problems.	12
IV	Sequencing Problems: Sequencing problem – Johnson’s rule for n jobs – 2 machines, n job 3 machines problems. Queuing Theory: Definition & Characteristics of queuing system – (M/M/1:∞/ FIFO), (M/M/1: N/ FIFO), (M/M/C: ∞/ FIFO) models – Simple Problems.	12
V	Networks – construction of Networks – CPM and PERT analysis – probability for completing the scheduled time – simple problems – Cost Analysis: Crashing (theory only).	12

Note: 80% problems and 20% Theory.

References:

Text Books:

1. “Operations Research An Introduction”, Hamady, A. Taha (IX Edition), Dorling Kindersley, 2013.
2. “Optimization in Operations Research”, Ronald L. Rardin, Perason Education Pvt Ltd, 2003.
3. “Operations Research”, Kanti Swarup, P.K. Gupta, & Man Mohan, 15th Edition, Sultan Chand & Sons publishers, 2010.

Reference books:

1. “Operations Research”, J K Sharma, Macmillan Publishers India Ltd, 2017.
2. “Operations Research”, S. Kalavathy, 4th Edition, Vikas Publishing house, 2013.
3. “Quantitative Methods for Business”, Anderson, Sweeney Williams, Thomson Learning, 2004.
4. “Operations Research”, Rathindra P. Sen, PHI Learning, 2012.

Course Outcomes:

On completion of the course, students should be able to

- Formulate OR models to solve real life problems by using graphical and simplex methods.
- Analyze the advanced methods for large scale transportation and assignment problems.
- Analyze a variety of inventory systems and make optimal decisions for the improvement of systems.
- Appreciate the use of replacement analysis in handling problems like “Staffing problem and equipment renewal problem” etc.
- Evaluate sequencing problems of scheduling jobs on two or three machines.
- Apply various queuing models to eliminate customers/clients waiting period for service delivery.
- Apply CPM and PERT techniques, to plan, schedule, and control project activities.

Course Code	18COU19/18COC21/18COE21/18AFU19/18CRM19/18BPU19/18FTU19 18FSU19/18CBI19		
Title	CORPORATE ACCOUNTING – II		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Acquire the basic knowledge on Amalgamation and Absorption of a Company. • Impart Accounting knowledge on Reconstruction of Companies. • Familiarize Banking Company Accounts. • Expose the Insurance Company Accounts. • Understand the Accounting Procedure for Holding and Subsidiary Companies. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Amalgamation and Absorption Amalgamation and Absorption – Meaning – Accounting Treatment – Purchase Consideration – Methods of Calculating Purchase Consideration – Accounting Entries.	15
II	Reconstructions of Companies Reconstruction – External and Internal – Accounting Treatment.	14
III	Accounts of Banking Companies Bank Accounts (New Format) – Profit & Loss Account – Balance Sheet.	14
IV	Accounts of Insurance Companies Accounts of Insurance Companies – Life Insurance Company Accounts - Revenue Account and Balance Sheet – Valuation Balance Sheet – Accounts of Fire and Marine Insurance.	14
V	Accounts of Holding Companies Accounts of Holding Company – Minority Interest - Cost of Control/ Goodwill or Capital Reserve - Capital Profit, Revenue Profit (Excluding Chain Holding) - Consolidated Balance Sheet.	15
Distribution of Marks:80% Problems and 20% Theory		
References	<p>Text Book</p> <ol style="list-style-type: none"> 1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 2nd Ed., Kalyani Publications, New Delhi, 2016. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1st Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6th Ed., Margham Publications, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5th Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1st Ed., Excel Book, New Delhi, 2008. 	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Recall the Accounting entries for Amalgamation and Absorption of Companies.</p> <p>CO2: Make entries in the Books of Account at the time of Reconstruction of a Company.</p> <p>CO3: Prepare Final Accounts for Banking Companies.</p> <p>CO4: Prepare Insurance Company Accounts.</p> <p>CO5: Prepare Accounts for Holding and Subsidiary Companies.</p>	

Course Code Title	18COE22 VISUAL BASIC.NET		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Understand Computer Programming using Visual Basic.Net. • Demonstrate Visual Basic.Net Windows Applications and GUI. • Describe the Control Structures in Visual Basic.Net. • Understand the Functions and Procedures in Visual Basic.Net. • Associate Databases using ADO.NET Objects. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Visual Basic.NET and the .NET Framework Overview of .net framework - Common Language Runtime (CLR) - Building VB.NET Applications -The Visual Basic Integrated Development Environment - Best Coding Practices.	6
II	Windows Forms Properties, Events and Methods of Form- Label- Text Box - List Box - Combo Box – Radio Button – Button - Check Box - Progress Bar - Date Time Picker – Calendar - Picture Box – Scrollbars - Group Box – ToolTip -Timer.	8
III	The Visual Basic Language Data Types – Keywords - Declaring Variables and Constants – Operators - Control Structures- Conditional Statements: If-Then - If-Then-Else - Nested If - Select Case - Looping Statement: Do loop - For Loop - For Each - Next Loop - While Loop- Arrays: Static and Dynamic.	8
IV	Functions, Built-In Dialog Boxes, Menus and Toolbar Menus and Toolbars, Built-In Dialog Boxes: Open File Dialogs - Save File Dialogs - Font Dialogs - Color Dialogs - Print Dialogs – Input Box- Message Box - Creating MDI Parent and Child - Functions and Procedures.	7
V	Advanced Concepts in VB.Net Object Oriented Programming - Creating Classes – Objects – Fields – Properties – Methods - Data Access with ADO.Net – Databases - Data Access with Data Adapter and Data Sets - ADO.NET Objects and Basic SQL.	7
References	<p>Text Book</p> <ol style="list-style-type: none"> 1. Steven Holzner, "Visual Basic.Net Black Book", Dreamtech Press, New Delhi, India, 2015 2. Jeffery R. Shapiro, "The Complete Reference Visual Basic .NET", 2nd edition, Tata McGraw Hills Publications, New Delhi, 2002 <p>Reference Books</p> <ol style="list-style-type: none"> 1. Anne Bohem, "Murach's Beginning Visual basic Net", Mike Murach & Associates Inc, Freshno, 2012 2. Steve Roman, "VB.NET Language in a Nutshell – A Desktop Quick Reference", 1st edition, O'Reilly Publications, California, 2001 3. Shirish Chavan, "Visual Basic .NET", 1st edition, Pearson Education, London, 2001. 4. Narendra Tiwari, "VB.Net", 3rd edition, Narendra Publications, New Delhi, 2004 	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Apply fundamental skills in utilizing the tools of visual environment in terms of the set of available command menus and toolbars and toolbox.</p> <p>CO2: Produce and use specialized new GUI components.</p> <p>CO3: Apply Visual programming to software development by designing projects with the necessary control structures.</p> <p>CO4: Implement applications while using forms, dialogs, functions and other types of GUI Components.</p> <p>CO5: Use visual programming environment to create simple visual applications using ADO.NET.</p>	

Course Code Title	18COE23 COMPUTER PRACTICAL V – VISUAL BASIC .NET		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Explain Computer Programming using Visual Basic.net • Describe the Visual Basic Applications. • Understand Windows applications using forms, controls, and events • Demonstrate using VB.Net Database Objects. 		

Content	
<ol style="list-style-type: none"> 1. Write VB.Net program to allow the user to input two integer values and perform arithmetic calculations. 2. Write a VB.Net program to accept a string and convert the case of the characters. 3. Create an application in VB.Net to demonstrate the following events: <ol style="list-style-type: none"> i. Click ii. Mouse Down iii. Key Down iv. Form Load. 4. Develop a VB.Net application using any five basic controls. 5. Write a suitable VB.Net Desktop Application and demonstrate the following: <ol style="list-style-type: none"> (a) Input Box (b) Message Box 6. Develop a form in VB.Net to pick a date from Calendar Control and display the day, Month and year details in separate text boxes. 7. Develop a VB.Net Application using the File and Directory Controls to implement a Common Dialog Box. 8. Develop a database application to store the details of students using ADO.Net. 9. Develop a database application using ADO.Net to insert, modify, update and delete operations. 10. Develop a VB.Net application using Data grid to display records. 	
Course Outcomes	On completion of the course, students will be able to CO1: Design, Create, Build, and Debug Visual Basic Applications. CO2: Explore Visual Basic's Integrated Development Environment (IDE). CO3: Write and apply loop structures to perform repetitive tasks. CO4: Write and apply procedures, sub-procedures, and functions to create manageable code. CO5: Develop Applications using VB.Net Database Objects.

Course Code Title	18COE24A Discipline Specific Elective – I e- SERVICES		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the concept and business model of e-services in the present scenario. • Summarize the importance of e-Services in e-Banking and e-Insurance. • Describe the role of e-Services in e-Trading. • Explain the concepts of social media marketing • Define the concept of e-Services in e-CRM and e-Governance. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction to e-Services e-Services – Definition – Concepts – Role of IT Services – Types of e-Services – Financial Services – Hospitality Services – Educational Services – Income Tax Services – Hotel & Tourism Services – Event Management Services – Consultancy Services – e-Service Quality - SERVQUAL Scale for Measuring Service Quality - Implication of e-Service quality dimensions on the information systems function.	14
II	e-Financial Services e-Banking – Introduction - Evolution - Importance, Advantages and Disadvantages - Role of ICT in banking- Future Opportunities and Strategies – e-Insurance: Its Role in e-Commerce - Advantages and Disadvantages of e-Insurance – e-Trading: Introduction – Meaning and Definition – Evolution of Online Trading – Advantages and Disadvantages of e-Trading – Process of e-Trading – BSE Online Trading (BOLT) – Players in Online Trading.	15
III	Social Media Marketing (Concepts only) Social Media Marketing – Types of Social Media – Social Networks – Forums – Blogs – Types of Blogs – Benefits of Blogs – Aggregators – Social Sharing – Collaborative Creation – Converging Media – Meaning of Social Networking – Reasons for using Social Networking – Social Media as a Marketing Tool – Benefits and Risks of Social Media Marketing – Meaning of Pay Per Click Advertising – Important PPC Terms – Setting up a PPC Campaign – Face book Ads – Banner Ads – Unethical Techniques of Online Advertising.	15
IV	e-Customer Relationship Management & Supply Chain Management e-CRM - Introduction – Concept – Important steps to implement e-CRM - Distinction between CRM and e-CRM – e-CRM Architecture – Basic Requirement of e-CRM Customer focus with e-CRM - Emerging Trends in e-CRM – Components of e-CRM – Principles of e-CRM — Benefits and Challenges of e-CRM - e-Supply Chain Management: Meaning- Principles – Benefits - e-Supply Chain Components – e-Supply Chain Architecture – Major Trends in e-SCM .	14
V	e-Governance & e -Filing Evolution of e-Governance – Scope & Contents – Issues in e-Governance Application & the Digital Divide – Recent Global Trends of Growth in e-Governance - Models of Digital Governance – Maturity Models – Characteristics of Maturity Models – Evolutionary stages in e-Governance – Applications of Data Mining in Government - e-Filing: Meaning and Definition - Types of e-Filing - Types of e-Verification of returns - ITR Filing - e-Tax Payment - e-Challans.	14
References	Text Book 1. Eliza Sharma and Jyoti Sindhu “E-Marketing , A Comprehensive Textbook”, 2 nd Ed, Regal Publication, New Delhi, 2016 Reference Books 1. P.P Singh and N. Jinender Kumar, “Customer Relationship Management”, Regal Publications, New Delhi, 2009 2. C.S.R.Prabhu, “E-Governance Concepts and case studies”, PHI Learning Private Limited, New Delhi, 2012 3. Pramod m.Mantravadi, “E-Finance” ICFAI University Press, Hyderabad, 2005 4. Al Ajeeti , Abid Thyamb, “Handbook of Research on E-services in the Public Sector:	

	E-Government'
Course Outcomes	On completion of the course, students will be able to CO1: Apply the concepts of e-Services in different sectors CO2: Develop Business Model for their ventures. CO3: Apply social media marketing strategy in business CO4: Create an insight about Financial Services through e-Services CO5: Generate e-Governance and e-CRM practices.

Course Code Title	18COE24B		
	Discipline Specific Elective – I MANAGEMENT INFORMATION SYSTEM		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the basic concepts of MIS • Explain the concepts of information and system • Understand the DMS and DSS • Describe the stages of MIS development • Demonstrate the implementation process of MIS 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction to MIS Management information system – Definitions – Importance – Concepts of MIS – Nature and scope of MIS – Structure of MIS – Classification of MIS.	12
II	Information and System Concept Information's – Definitions – Types of information's – Dimensions of information – System – Definitions – Kinds of systems – Elements of systems – Telecommunication and net works – Types of signals – Communication channels and its characteristic – Communication net works	15
III	Database Management System Introduction – Data base hierarchy – Data base structure – Data base management system – Types of database structure. Decision making and decision support system – Simon's model of decision making – Decision making and MIS – Need for decision support system – DSS: A frame work – Characteristic and capabilities of DSS.	15
IV	Development of MIS System development stage – System development approaches – System analysis – Introduction – Requirement determination – Strategies for requirement determination – System analysis tools – System design – Design objectives – Conceptual designs – Design methods – Detailed system designs.	15
V	Management of Information Resources Implementation Process – Hardware and Software selection – System Maintenance – Evaluation of MIS – IS security – Protecting Information Systems – Information System controls.	15
References	Text Book Goyal, D.P. "Management Information System – Managerial Perspective", 4 th edition, Vikas Publishing, 2014 Reference Books <ol style="list-style-type: none"> 1. Aman Jindal," Management Information System" Kalyani Publishers, New Delhi, 2014. 2. Dr. S.P. Rajagopalan, "Management Information System", Margham Publications. Chennai, 2006. 3. Hitesh, "Management Information System", 1st edition, International Book House Pvt. Limited, New Delhi, 2011. 	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the basic concepts of MIS CO2: Understand the concepts of information and system CO3: Evaluate the DMS and DSS CO4: Develop MIS using different tools and techniques CO5: Implement the MIS system	

Course Code Title	18COU21A/18COE25/18AFU21A/18CRM22/18FSU21A FINANCIAL MANAGEMENT		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the various concepts of Financial Management. • Expose various techniques of Capital Budgeting & Time Value of Money. • Familiarize the concepts relating to Cost of Capital. • Impart knowledge related to Capital Structure. • Provide knowledge on concepts related to Working Capital Management. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction to Financial Management Nature and Scope of Financial Management – Objectives of Financial Management – Financial Decisions - Financial Management Process - Functional areas of Financial Management - Organization of Finance Function.	14
II	Time Value of Money and Capital Budgeting Techniques Time Value of Money - Present Value of Single Cash Flow - Present Value of an Annuity – Future Value of Single Cash Flow - Future Value of an Annuity - Capital Budgeting – Nature of Capital Budgeting – Importance - Capital Budgeting Process – Evaluation of Investment Opportunities - Average Rate of Return, Payback Period, NPV, IRR and PI methods.	14
III	Cost of Capital Cost of Capital – Importance – Measurement of Specific Costs – Cost of Debt – Cost of Preference Shares – Cost of Equity Capital – Cost of Retained Earnings – Weighted Average Cost of Capital.	14
IV	Capital Structure Lease Financing – Types of Lease Financing – Operating Leverage – Financial Leverage – EBIT, EPS Analysis – Combined Leverage – Capital Structure Decision – Modigliani Miller (MM) Model.	15
V	Working Capital Management Working Capital Management – Nature of Working Capital – Determinants of Working Capital – Estimation of Working Capital Requirements – Sources of Working Capital – Cash Management – Inventory Management – Receivables Management.	15

Distribution of Marks: 60% problem (simple problems only) and 40% theory

References	Text Book 1. Sharma. R.K and Shashi. K. Gupta, ‘Financial Management’, 1 st Ed., Kalyani Publishers, New Delhi, 2014. Reference Books 1. Prasanna Chandra, “Financial Management, Theory and Practice”, 9 th Ed., Tata McGraw- Hill Publishing Company Limited, New Delhi, 2017 2. Srivatsava. R.M, “Financial Management”, 11 th Ed., Kalyani Publishers, New Delhi. 3. Kuchal, “Corporation Finance”, Chaitanya Publishing House, Ahmedabad.
Course Outcomes	On completion of the course, students will be able to CO1: Apply the concepts in various Functional areas of Financial Management. CO2: Evaluate the Investment opportunities in Business. CO3: Compute the overall Cost of Capital of the Company. CO4: Develop optimum Capital Structure. CO5: Estimate Working Capital requirements of a Firm.

Course Code	18COE26		
Title	INTRODUCTION TO MOBILE APPLICATION DEVELOPMENT		
Class	III B.Com (E.Com)	Semester	V
Course Objectives	<p>The Course aims to</p> <ul style="list-style-type: none"> • Understand the Fundamentals of Mobile Applications. • Identify system requirements for Mobile Applications. • List the Mobile Development Platforms. • Understand the Mobile Application Development with Android. • State the Various Mobile Application Development protocols. 		

SYLLABUS

UNIT	Content	No. of Hours
I	<p>Introduction to Mobile Applications Introduction to Mobile Applications – Importance of Mobile Strategies in the Business World – Challenges in Mobile Application Development – Mobile Development Today –Mobile Web presence - Mobile Generations and Recent Trends - Mobile Application Marketing.</p>	7
II	<p>Mobile User Interface Design Understanding Mobile Application Users - Understanding Mobile Information Design-Using the tools of Mobile Interface Design-Choosing a Mobile Web Option-Dedicated Mobile Websites.</p>	7
III	<p>Commercial Mobile Operating Systems Basic Concepts - Windows Mobile - Palm Os - Symbian Os – iOS –Android – Blackberry - Comparative study of Mobile Operating Systems - Operating Systems for Sensor Networks.</p>	7
IV	<p>Mobile Application Development with Android Android – Introduction - Definition – Key platform Components -Getting the Software Development Kit (SDK) and ellipse - Tools of Trade - Android Application Fundamentals - The Deal Droid Application - Establishing the Development Environment.</p>	7
V	<p>Mobile Application Development Protocols Android Application Development - Software Development Kit (SDK) - Features of SDK - Android Application Components - Android Software Stack Structure - Advantages of Android Mobile - Mobile Devices and Web Clients – HDML – WAP - J2ME Configuration - Mobile Commerce and Applications.</p>	8
References	<p>Text Book</p> <ol style="list-style-type: none"> 1. Jeff McWherter and Scott Gowell, “Professional Mobile Application Development” Wrox Publications, Birmingham, 2012 2. Prasant Kumar Pattnaik, Rajib Mall, “Fundamentals of Mobile Computing”, PHI learning private Ltd, New Delhi, 2016 <p>Reference Books</p> <ol style="list-style-type: none"> 1. Charlie Collins, Michael Galpin and Matthias Kappler, “Android in Practice”, DreamTech Press Publications, New Delhi, 2012 2. Mike Van Drongelan, Aravind Krishnasamy, “Lean Mobile App Development”, Packt Publishing Private Limited, Mumbai, 2017. 3. Rick Boyer, Kyle Mew, “Android Application Development”, 2nd Edition, Packt Publishing Private Limited, Mumbai, 2016. 4. https://developer.android.com/develop/index.html 	
Course Outcomes	<p>On completion of the course, students will be able to</p> <p>CO1: Describe the requirements for mobile applications. CO2: Explain the challenges in mobile application design and development. CO3: Analyze the design for mobile application for specific requirements. CO4: Distinguish between the various Mobile Operating Systems. CO5: Compare the various Mobile Application Development Protocols</p>	

Course Code	18COU24/18COC26/18COE27/18AFU24/18CRM24/18BPU24/18FTU24/ 18FSU24/18CBI24		
Title	INTERNSHIP		
Class	III B.Com (E.Com)	Semester	V
<p>Students have to undergo Internship in Industries, Business Establishments and Auditing Firms during the II year summer holidays for a period of 20 days. They should maintain a Work Diary during Internship and they have to submit a Report on Internship during V Semester. This is evaluated for 100 marks. (CA : 40 Marks, CE : 60 Marks)</p>			

Course Code	18COU25/18COC27/18COE28/18AFU25/18CRM25/18BPU25/18FTU25 18FSU25/18CBI25		
Title	MANAGEMENT ACCOUNTING		
Class	III B.Com (E.Com)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Make an understanding about Nature and Scope of Management Accounting. • Familiarize the techniques of Financial Statement Analysis. • Expose the new format for Funds flow and Cash Flow Statement. • Comprehend the various types of Budgets and Importance of Budgeting Control. • Develop knowledge on Managerial Costing and Standard Costing. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction to Management Accounting Management Accounting – Nature and Scope – Objectives – Functions – Importance - Limitations - Management Accounting and Financial Accounting - - Management Accounting and Cost Accounting – Installation of Management Accounting System.	14
II	Financial Statements Financial Statement Analysis – Types of Financial Analysis – Techniques - Comparative Financial Statements – Common Size Statements – Ratio Analysis Significance - Limitations – Liquidity, Solvency, Activity and Profitability Ratios	14
III	Funds Flow and Cash Flow Statements Fund Flow Statement – Concepts – Importance and Limitations – Preparation of Fund Flow Statement – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds – Cash Flow Statement – Uses, Significance and Limitations – Preparation of Cash Flow Statement (New format) – Discounted Cash Flow (Theory only).	15
IV	Budgetary Control Budgetary Control – Meaning - Objectives – Requisites for a Successful Budgetary Control System – Fixed and Flexible Budget – Functional Budgets.	14
V	Marginal Costing and Standard Costing Marginal Costing – Meaning – Characteristics - Contribution – P/V Ratio – Break Even Analysis – Margin of Safety- Applications of Marginal Costing – Techniques of Marginal Costing - Standard Costing – Meaning – Steps involved in Standard Costing – Variance Analysis – Material, Labour.	15

Distribution of Marks: 20% Theory and 80% Problem

References	Textbooks 1. Sharma. R.K and S.K. Gupta, “Management Accounting”, 13 th Ed., Kalyani Publishers, New Delhi, 2017. Reference Books 1. Pillai. R.S.N. and Bagavathi, “Management Accounting”, 11 th Ed., Sultan Chand & Sons, New Delhi, 2016 2. Jain.S.P and K.L. Narang, “Cost and Management Accounting”, Kalyani Publishers, New Delhi, 2014 3. Maheswari S.N, “Principles of Management Accounting”, 17 th Revised Ed., Sultan Chand & Sons, New Delhi, 2018 4. Khan M.Y. and Jain P.K, “Management Accounting”, 4 th Ed., Tata McGraw – Hill Publishing Company, New Delhi, 2006
Course Outcomes	On completion of the course, students will be able to CO1: Install Management Accounting System in an Organization. CO2: Utilize the Techniques of Financial Statement for Business Decisions. CO3: Prepare Funds Flow and Cash Flow Statements for Business. CO4: Apply the different Techniques for Preparing of Financial Budgets. CO5: Apply Marginal and Standard Costing techniques in various Business Situations.

Course Code Title	18COE29A Discipline Specific Elective – II e-COMMERCE TECHNOLOGY		
Class	III B.Com (E.Com)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the basic concepts of Network Security • Explain Web Designing Concept and Application of e-Commerce System. • Define various terms in Website Designing Tools. • Demonstrate e-Commerce Testing Process. • Identify the various modern e-Commerce and Web Security Protocols. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Basics of Network Security Introduction – IT Infrastructure – Characteristics of IT – Elements of IT- Network: Types of Networks – Internet - Middleware – Intranet – Extranet – Virtual Private Network – File Transfer – Telnet – Gopher – WWW – LAN – WAN - Network Security - Firewall – Types of Firewall – Cryptography - Digital Signature – Digital Certificates – Digital Envelope – Secure Socket Layer – Biometrics.	15
II	Website Designing & Website Design Tools Introduction – Role of Website in e-Commerce – Website Strategies & Goals – Website Specification – Website Design Principles – Push & Pull Approach – E-Mail – E-Mail Etiquette – E-Mail Security – Website Design Tools : Introduction – XML - HTML – Front Page – ASP – MS ACCESS – JAVA.	14
III	Web Hosting & e-Commerce Testing Process Web Host – Types of Web Hosting – Virtual Private System (VPS) – Domain for a Website – DNS Information – Bandwidth – Control Panels – Statistics – Uptime – e-Commerce Testing: Introduction – Setting up an e-Commerce System – Need for Testing – Types of Testing – Testing Web Tier – Testing Middle Tier – Testing Data Tier.	14
IV	E-Commerce Supporting Technologies Global Positioning System(GPS) – Geographical Information System (GIS) – Decision Support System(DSS) – Group Decision Support System(GDSS) – Intelligent Decision Support System(IDSS) – Intrusion Detection Technology: Concepts – Intrusion Detection Methods – Security Payment Technology – SET Protocol.	14
V	Modern e-Commerce Technologies Search Engine Optimization – Importance – History – Operation – Crawling Techniques – Basic Types of Search Tools – Use of Search Engine & Portal – Page Rank – Anatomy of Hyperlink – Keywords & Queries – On Page Optimization vs Off Page Optimization – Critical Components of Optimizing a Site –* Information Architecture –*Block Chain - *Cloud Computing – *Internet of Things – *Drones – *Artificial Intelligence – *Chat bots - *Predictive Tools - *Voice Assistants -* Virtual Reality - *Augmented Reality. Note – (* Concepts only)	15
References	Text Book 1. Dr. U.S.Pandey, E.Commerce and M.Commerce Technologies, 2 nd Edition, S.Chand & Company Pvt Ltd, New Delhi, 2014. Reference Books 1. Raja Raman, Essentials of E.Commerce, PHI Learning Limited, New Delhi, 2010. 2. Zheng Qin, Yang Chang E.Commerce Strategy, Zhezang University Press, Springer Publication,China, 2014.	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the basic concepts of Network Security. CO2: Develop an e-Commerce application using Web Designing Tools. CO3: Evaluate the testing process for e-Commerce Application Design. CO4: Examine the different types of web Designing Technologies and Deployment Methodologies commonly used in industries. CO5: Understand the various modern e-Commerce Technologies.	

Course Code Title	18COE29B Discipline Specific Elective – II ASP.NET PROGRAMMING		
Class	III B.Com (E.Com)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand The Basics of .Net Framework. • Outline the Concepts of Classes and Objects. • List the Difference Between Overloading, Overriding, Abstract Classes and Methods. • Demonstrate the Controls of Asp.Net. • Understand the ADO.Net Object Model. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction Over View Of .NET Framework, Components Of .NET Framework, Versions Of .Net Framework, Understanding Visual Studio 2010 IDE Environment: Design View, Source View, Output Window, Error List Window, Intelligence, Property Window, Object Browser Window, Start Page, Toolbar And Toolbox.	14
II	C# Language Introduction To C#: Understanding C# In .NET, Overview Of C# Literals, Variables, Data Types, Operators, Expressions, Branching And Looping Operations Methods, Arrays, Strings. Classes And Objects: Class, Objects, Constructors, Static Members, Static Constructors, Private Constructor, Copy Constructors, Destructors, Member Initialization, This Reference, Nesting Of Classes. Inheritance And Polymorphism: Classical Inheritance, Containment	15
III	C# Language Inheritance, Defining Of Subclasses, Visibility Control, Defining Subclasses Constructors, Multilevel Inheritance, Overriding Methods, Hiding Methods, Abstract Classes, Abstract Methods. Interface: Defining An Interface, Extending An Interface, Implementing Interface, Difference Between Interface And Abstract Class.	15
IV	Controls In ASP.NET Introduction To Control Class: Text Box Control, Button Control, Label Control, Image Control, Image Button Control, Image Map Control, Drop Down List Control, Check Box Control, Radio Button Control, Table Control, Calendar Control, Site Map Control, Tree View Control, Menu Control, Validation Controls, Login Controls, Database Controls.	14
V	Ado.Net Ado.Net Object Model, Data Binding, Using Connection, Command, Data Reader Classes, Queries Returning Results Sets, Passing Parameters In Queries, Using Repeater Control, Data Adapter, Using Data Set (Typed), Data Table, Data Row & Data Column, Introducing The Ado.Net Entity Framework, Mapping Your Data Model To An Object Model	14
References	Text Book 1. Imar Spaanjaars ,”Beginning ASP.NET 4: in C# and VB”,1 st edition, Wrox Publication, Birmingham, 2012 Reference Books 1. Andrew Troelsen ,”C# 2010 and .NET 4 platform”,6th edition, Apress publication, Germany, 2012 2. Omar AL Zabir,”Building a Web 2.0 portal with ASP.NET 3.5”, O’Reilly Media Publications, California, 2009. 3. Dino Esposito, “Programming ASP.NET Core”,1 st edition,Microsoft Press publications, US, 2016 4. Deal Alan Hume, “Fast ASP.NET websites”,1 st Edition, Manning Publications, Canada, 2013	
Course Outcomes	On completion of the course, students will be able to CO1: Apply the basic concepts of .Net Framework. CO2: Evaluate the concepts of C#. CO3: Compare the different controls of C# CO4: Apply the object oriented programming concepts. CO5: Categorize the various controls used in ADO.Net.	

Course Code Title	18COE30 INTRODUCTION TO ERP		
Class	III B.Com (E.Com)	Semester	VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the basic concepts and business modules of ERP. • Illustrate the related technologies of ERP. • Understand ERP Implementation Process. • Know the ERP Market place and Market share. • Identify the recent trends in ERP. 		

SYLLABUS

UNIT	Content	No. of Hours
I	Introduction to ERP ERP – Common ERP Myths – Evolution of ERP – Reasons for the Growth of ERP markets – Advantages of ERP – Risks of ERP - Business Modules of ERP: Finance – Production – Human Resource – Material Management – Marketing Management – Quality Management.	12
II	ERP and Related Technologies Business Process Re-engineering (BPR) – Data Warehousing – Data Mining – On-Line Analytical Processing (OLAP) – Business Intelligence Technology – Management Information System – Executives Information System – Decision Support System – Supply Chain Management – Customer Relationship Management.	12
III	ERP Implementation Objects of ERP Implementation – ERP Implementation Life Cycle – Technological and Business Reasons for the acquisition of ERP – Implementation Challenges – Transition Strategies – ERP Project Management – Success and Failure factors of ERP Implementation.	12
IV	ERP Market and Selection of ERP Vendors Vendors - Consultants and Users – In-House Implementation - Pros and Cons – Selection of ERP Vendors - ERP Market place – ERP Market Share – SAP Business Application and Solution –Business Benefits – Oracle – Microsoft – ERP Case Studies.	12
V	Recent Trends in ERP e-Procurement – e-Logistics – e-Markets – e-Commerce – Mobile ERP – Cloud ERP – Social ERP – Two-Tier ERP – Odoo : Introduction – Features – Applications – Modules in Odoo – Benefits and Limitations.	12
References	Text Book Alexis Leon., “ERP Demystified”, 3 rd Edition, Tata McGraw Hill Publication, New Delhi, 2014. Reference Books <ol style="list-style-type: none"> 1. Mary Sumner, “Enterprise Resource Planning”, 1st Edition, Pearson Education, New Delhi, 2006. 2. Adesh K. Pandey, “Introduction to E-Commerce and ERP”, S.K. Kataria & Sons, New Delhi, 2012 . Websites: <ol style="list-style-type: none"> 1. http://sap.ittoolbox.com 2. http://itmanagement.earthweb.com 3. http://www.cybrosys.com 	
Course Outcomes	On completion of the course, students will be able to CO1: Classify the business models of ERP according to the business requirements. CO2: Analyze the various technologies of ERP. CO3: Analyze the ERP implementation process and adapt the strategies CO4: Assessment of ERP market. CO5: Reframe ERP using recent trends.	

Course Code Title	18COU26A/18COE31/18FTU26A LOGISTICS MANAGEMENT		
Class	III B.Com (E.Com)	Semester	VI
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Impart basic knowledge on Logistics and Supply Chain Management. • Gain knowledge on Transportation in Logistics and Supply Chain Management. • Impart knowledge on Containerization and Multi Model Transport System. • Familiarize the concepts on Material Handling, Packaging and Warehousing. • Understand the significance of Retail Supply Chain. 		

SYLLABUS

UNIT	Content	No. of Hours
I	<p>Introduction Definition – Concepts, Components and Requirements of Logistics, Logistics Management. Introduction – Definition of Supply Chain Management – Integration – Coordination of Supply Chain Management – Pit Bounds of Inventory Management – Structure of Supply Chain Management – Improving Supply Chain Management – Total Distribution Concept – Scope for Constant Improvement.</p>	14
II	<p>Transportation and LSCM (Logistics and Supply Chain Management) Modes of Transportation – Legal Classification of Carriers – Role of Transportation in LSCM – Documentation – Cost Structure – Transportation Charges. Modes of Transportation: - Rail Transport – Road Transport – Air Transport – Water Transport – Pipeline Movement – Ropeways.</p>	14
III	<p>Containerization and Multi Model Transport. Container – Container Classification– Advance System for Container Management – Containerization in India. Multi Model Transportation – Multi Model Transport Network System – Advantages of Multi Model Transport – Multi Model Transport Document – Responsibilities & Liabilities of Multi Model Transport Operator.</p>	14
IV	<p>Warehousing, Packaging & Materials Handling. Introduction to Warehousing – Strategic Warehousing – Warehouse Location – Service Benefits – Competitive Advantages – Classification of Warehouses – Warehouse Designing – Size of Warehouse – Warehouse Operations. Packaging - Packaging Materials – Protective Functions of Packaging – Bar Coding and RFID – Packaging Operations, Trends and Advances. Materials Handling – Objective – Guidelines and Principle of Materials Handling.</p>	15
V	<p>Distribution and Retail Supply Chain Distribution and Retailing – Types of Distribution - LSCM Alliances 3PL + 4PL = 7PL – Principles – Advantages and Outsourcing - Significance of GST on Logistics & Supply Chain Operations – E-way Bill.</p>	15
References	<p>Text Book 1. Bhattacharya.S.K “ Logistics Management” – Definition, Dimension and Functional Applications 2nd Edition S. Chand – New Delhi 2017</p> <p>Reference Books 1. Sudalaimuthu. S., Anthony Raj. S, “Logistics Management for International Business” – Text and Cases. PHI learning Pvt., 1st Ed., New Delhi 2017 2. Donald Waters “Global Logistics” – New directions in supply chain management 5th edition, 2013. Vinod Vasihta for kogan page India private limited – New Delhi.</p>	
Course Outcomes	<p>On completion of the course, students should be able to CO1: Identify the Components of Logistics. CO2: Operate the various Modes of Transportation. CO3: Identify Multi Model Transport Network System. CO4: Utilize the Warehousing and Packaging benefits. CO5: Identify the different types of Distribution System.</p>	

Course Code	18COE32/18COC31		
Title	WEB PROGRAMMING		
Class	III B.Com (E.Com) / B.Com(CA)	Semester	VI
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand the general structure of HTML • List the different input elements in HTML. • Describe client side programming using VBScript. • Demonstrate Server side programming using JavaScript. • Identify the events and event handlers in Java Script. 		

SYLLABUS

Unit	Content	No. of Hours
I	HTML Introduction - HTML Tags - The General Structure of HTML Document - Basic Elements of Body and their Attributes - HTML Headings - Paragraph - Formatting Elements - Image -Anchor Element - Lists in HTML.	6
II	HTML Forms HTML Tables - Frames - Marquee - Form: The Input Element - Password - Textarea - Select - Checkbox - Radio Button - File Upload - Push Button - Submit- Adding Graphics - CSS and its Types.	8
III	VB SCRIPT Introduction - Adding VB Script to Web Pages - Working with Variables - Control Statement: If Then Else - Select Case - Looping Statement - For Next - For Each Next - Do Loop - Do Until - While Wend - Arrays - Functions - Built-In Functions.	8
IV	JAVASCRIPT Introduction - Difference between Javascript and Java - Basic Rules - The Script Tag - Javascript Object Model - Javascript Dialog Boxes - Data Types - Variables - Operators - If..Else Statements - Switch Case – Loops.	8
V	JAVASCRIPT Function - Javascript Events: Onclick – Onsubmit - Onmouseover - Event Handlers - Arrays - HTML Forms in Javascript - Basics of Form Validation.	6
References	Text Book: <ol style="list-style-type: none"> 1. Akanksha Rastogi, “Web Technology”, 1st Edition, K.Nath & Co Educational Publishers, Meerut, 2012. Reference Book: <ol style="list-style-type: none"> 1. Achyut S Godbole and Atul Kahate, “Web Technologies”, 2nd Edition, Tata McGraw Hill, NewDelhi, 2009. 2. Kogent Learning Solutions Inc, “Web Technologies: Black Book”, Dreamtech Press, NewDelhi , 2011. 3. Laura Lamay, Rafe Courl Burn, Jennifer kyrinin, ” Mastering HTML, CSS & Javascript Web Publishing”,1st Edition, BPB Publications, New Delhi,2016 4. Satish Jain, ” Web Designing and Development: Training Guide”, 1st Edition, BPB Publications, New Delhi, 2015. 	
Course Outcomes	On completion of the course, students will be able to CO1: Explore the fundamental tags of HTML. CO2: Create interactive web pages using HTML and CSS. CO3: Develop programs using control structures and arrays in VBSCRIPT. CO4: Design server side programs using JAVASCRIPT. CO5: Write Form Validation code in JAVASCRIPT	

Course Code	18COE33/18COC32		
Title	COMPUTER PRACTICAL VI - WEB PROGRAMMING		
Class	III B.Com (E.Com) / B.Com(CA)	Semester	VI
Course Objectives	The course aims to <ul style="list-style-type: none"> • Understand the principles of creating an effective web page. • Design web pages with style sheets. • Understand Java script and VB script languages. • Associate server & client-side scripts with HTML forms. 		

Exercises

1. Create a simple HTML page which demonstrates all types of lists.
2. Create a simple HTML page which loads image and links in another page.
3. Using HTML, Create a style sheet with border definition and font attributes.
4. Create a simple HTML web advertising page for product.
5. Create a student Bio-Data, using forms.
6. Develop a VB Script program to display a digital clock.
7. Write a VB Script program which prompts user to enter sum of two numbers and display whether the answer is correct or incorrect.
8. Write a JavaScript program to scroll the text on title bar.
9. Write a VB script program to accept two values from form and apply any four-arithmetic function.
10. Write a JavaScript program for form validation.

Course Outcomes	On completion of the course, students will be able to CO1: Design web pages using HTML Programming. CO2: Develop programs using scripting languages to add interactive components to web pages. CO3: Create style sheets to format the web pages. CO4: Build dynamic web pages using JavaScript and VBScript.
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Course Code	18COU30/18COC33/18COE34/18AFU30/18CRM30/18BPU30/18FTU30 18FSU30/18CBI30		
Title	PRACTICE WORKSHOP – III		
Class	III B.Com (E.Com)	Semester	V & VI
Course Objectives	<p>The course aims to</p> <ul style="list-style-type: none"> • Provide practical knowledge for Preparing an Annual Report, Agenda and Minutes of a Company. • Expose the students the procedure for Filing IT returns for a University Professor/ Teacher. • Build knowledge to prepare Curriculum Vitae. • Familiarize the Advertisement Copy of a Product/ Service. • Develop knowledge for preparing Share Trading Report and the Business Plan. 		
<p>Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the sixth semester and marks are awarded. (CA : 40 Marks, CE : 60 Marks)</p>			
Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO1: Analyze and prepare the Annual Report, Agenda and Minutes of a Company</p> <p>CO2: File the IT returns for a University Professor / Teacher</p> <p>CO3: Prepare the Curriculum Vitae.</p> <p>CO4: Prepare an Advertisement Copy of a product/ service.</p> <p>Apply the knowledge for preparing Share Trading Report and the Business Plan.</p>		

Course Code	18COU31/18COC34/18COE35/18AFU31/18CRM31/18BPU31/18FTU31/ 18FSU31/18CBI31		
Title	PROJECT WORK		
Class	III B.Com (E.Com)	Semester	VI
<p>Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the following areas;</p> <ol style="list-style-type: none"> a) Marketing b) Finance c) Management d) Accounting and Taxation e) Any other areas related to Trade and Commerce. <p>The grouping may be done in such a way that it has minimum three and maximum of five students. The project report shall be submitted jointly by the group, evaluated by the Internal and External Examiners but the marks will be awarded to each student separately by conducting viva-voce examination. (CA : 40 Marks, CE : 60 Marks)</p>			

Course Code Title	18GECCOE WEB DESIGNING		
Class	ALL UG - (Unaided – Cluster VII)	Semester	V
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Understand the basic concepts of internet and Web Designing Principles. • Illustrate the related technologies of Web Designing. • Explain the different tags of HTML 		

SYLLABUS

UNIT	Content	No. of Hours
I	Web Design Principles Introduction to Internet and web design - Basic principles involved in developing website - Planning process - Five golden rules of web designing - Page design - World Wide Web - Creation a Website –Web standards.	8
II	Basics in Web Design Domain names - Registering your domain name-Web servers-Web hosting-browsers. SEO - Forms of Search Engines – Working of Search Engines – Cloud Computing.	8
III	Introduction To HTML HTML - HTML documents - Basic structure of HTML - Creating an HTML document - HTML tags - Mark up tags - Heading-paragraphs - Formatting tags - Line breaks - Saving and opening a HTML document - HTML editors - Introduction to style sheets - uses of style sheets.	8
References	Text Book 1. Mark Pilgrim, "HTML 5 Up and Running", Google Press Publications, New York, 2010 Reference Books 1. Patrick J. Lynch, Sarah Horton, "Style Guide Web: Basic Design Principles for creating a website", 3rd edition, Yale University Press, London, 2009. 2. Michael J.Kavis,"Architecting the Cloud", Wiley Publications, UK,2014 Websites HTML Web Tutorial- https://www.w3schools.com	
Course Outcomes	On completion of the course, students will be able to CO1: Analyze the web designing standards and Principles CO2: Classify the different Web technologies like SEO, Cloud computing. CO3: Develop a Html web page with the necessary tags and style sheets.	

Title	OFFICE MANAGEMENT		
Class	B.Com (e-Com)	Semester	I – VI
Course Objectives	The Course aims to <ul style="list-style-type: none"> • Familiarize the office work and office functions • Expose the knowledge on office administration and office layout • Build knowledge on office system and mechanization of office procedures • Develop knowledge in managing and maintaining office records • Impart knowledge on communication process and office correspondence 		

SYLLABUS

UNIT	CONTENT
I	Modern Office and Management Introduction – Meaning – Office Work - Office Functions – Principles of Management - Elements - Functions of Office Management – Information Management – Organization - Characteristics - Importance – Benefits – Steps - Principles.
II	Administration and Accommodation. Administration – Objectives – Accommodation – Principles – Location – Office Layout – Re-Layout – New Trends in Office Layout – Office Lighting – Types – Benefits – Ventilation - Interior Decoration- Physical Hazards – Sanitary Requirements – Security – Secrecy - Cleanliness.
III	Office System and Procedures System Concept – Definition – System Analysis – Flow of Work – Role of Manager - Centralization vs Decentralization – Mechanization – Criteria – Types of Office Machines. Office Forms – Forms Control – Designing –Stationery.
IV	Records Management Records – Importance – Filing – Essentials - Classification and Arrangement of Files – Methods. Modern Filing Devices – Indexing – Types – Selection – Filing Routine – Manual – Retention Evaluation – Modern Techniques in Maintenance of Records .
V	Communication and Office Correspondence Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods – Budgetary Control.
References	Text Book 1. Chopra R.K, “Office Organization and Management”, 10 th Revised Ed., Himalaya Publishing House, New Delhi, 2015. Reference Books 1. Arora S P, “Office Organization and Management”, 2 nd Revised Ed., Vikas Publishing Pvt Ltd., New Delhi, 2006. 2. Ghosh P K, “Office Management”, 12 th Enlarged Ed., Sultan Chand and Sons, New Delhi, 2010.
Course Outcomes	On completion of the course, students will be able to CO 1: Exhibit the knowledge and principles in office environment CO 2: Recollect the office administration structure and office layout CO 3: Identify appropriate flow of work and the criteria for mechanization CO 4: Apply the knowledge in managing office records CO5: Identify and utilize the effective communication channels for correspondence