

R-_____ Following shall be the scheme of Examination

There shall be six semesters and in each semester there shall be six papers each paper having 4 credits.

B.Com (E-Commerce) First Semester

Pa pe r No	Title	Theor y Per Week	Practic al Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credit
I	Communicat ion Skills	4	-	4	3 Hrs	60	40	100	60	4
II	ICT Foundation	3	2	5	3 Hrs	60	40	100	75	4
III	Business Economics	4	-	4	3 Hrs	60	40	100	60	4
IV	Financial Accounting	4	-	4	3 Hrs	60	40	100	60	4
V	Internet and WWW	3	2	5	3 Hrs	60	40	100	75	4
VI	Statistics - Fundamantal s	4	-	4	3 Hrs	60	40	100	60	4

B.Com (E-Commerce) Second Semester

Pa pe r No .	Title	Theor y Per Week	Practic al Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credit
VI I	Entrepreneur ship	4	-	4	3 Hrs	60	40	100	60	4
VI II	Programmin g in C	3	2	5	3 Hrs	60	40	100	75	4
IX	Business Organisation	4	-	4	3 Hrs	60	40	100	60	4
X	Financial Accounting II	4	-	4	3 Hrs	60	40	100	60	4
XI	DBMS	3	2	5	3 Hrs	60	40	100	75	4
XI I	Mathematica I Foundation	4	-	4	3 Hrs	60	40	100	60	4

B.Com (E-Commerce) III Semester

Pa pe r No .	Title	Theor y Per Week	Practic al Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical/ Sessiona l	Total Marks	Total Periods Of Teaching in a Semester	Total Credit
XI II	Management Perspective I	4	-	4	3 Hrs	60	40	100	60	4
XI V	OOPS with C++	3	2	5	3 Hrs	60	40	100	75	4
X V	Business Law	4	-	4	3 Hrs	60	40	100	60	4
X VI	E- Commerce Essentials	3	2	5	3 Hrs	60	40	100	75	4
X VI I	Operating Systems	3	2-	5	3 Hrs	60	40	100	75	4
X VI II	Financial Accounting III	4	-	4	3 Hrs	60	40	100	60	4

B.Com (E-Commerce) IV Semester

Pa pe r No .	Title	Theor y Per Week	Practic al Per Week	Total T / P	Duration Of Theory Exam	Marks For Theor y	Marks for Practical/ Sessional	Total Marks	Total Periods Of Teaching in a Semester	Total Credit
XI X	Taxation	4	-	4	3 Hrs	60	40	100	60	4
X X	Web Page Development	3	2	5	3 Hrs	60	40	100	75	4
X XI	Cost Accounting	4	-	4	3 Hrs	60	40	100	60	4
X XI I	Tally Software	3	2	5	3 Hrs	60	40	100	75	4
X XI II	Java Programming	3	2	5	3 Hrs	60	40	100	75	4
XI V	Auditing	4	-	4	3 Hrs	60	40	100	60	4

B.Com (E-Commerce) III Semester**Paper XIII - Management Perspective - I**

Theory	60
Sessional	40
Credit	4

- I. Definition, Nature & Scope of Management, Importance, Management as an Art, Science and Profession, Different approaches to Management.
- II. Evolution of Management thought contribution of Taylor, Fayol, Follet, Mayo, Druker etc..
- III. Management Process, Planning, organizing, staffing, Direction, Controlling, coordination, leadership.
- IV. Functional Management, Human Resource Management, Marketing Management, Financial Management, Materials Management.

Recommended Books

- 1) Agarwal R.D. Organisation & Management
- 2) Varnashi Murthy Management Practice
- 3) Tripathi & Reddy Principles of Management

Paper XIV - OOPS with C ++

Theory	60
Sessional	40
Credit	4

Concepts of Object Oriented Programming,
Working with C ++
Tokens, Expressions and Control Structures.
Functions in C ++
Classes and Objects
Constructors and Destructors
Operator Overloading and Type Conversions
Inheritance: Extending Classes
Pointer, Virtual Functions and Polymorphism
Managing Console I/O Operations
Working with Files
String Manipulation.
Object – Oriented System Development

Practicals :

Writing of C++ Programmes based on keywords, Functions, Tokens, Classes Objects, Branching, Looping, Pointers etc.

Recommended Books:

1. E. Balguruswamy “Object Oriented Programming with C ++ “ Tata Mc Graw Hill Pub Co. Ltd.
2. Pohl “ Object Oriented Programming using C++”, Addison wisely longman P.Ltd

Paper XV - Business Laws

Theory	60
Sessional	40
Credit	4

Unit I: The Indian Contract Act 1872

Definition of Contract, Classification of contracts, Essentials of valid contract, Offer and acceptance, Consideration, Capacity to contract, Free consent, Legality of object, Void agreements, Contingent contract, Quasi contracts, Performance and discharge of contract, Remedies for breach of contract.

Unit II: Companies Act, 1956

Definition of company, Characteristics of a company, Classification, Formation, Memorandum of association, Articles of association, Prospectus, Capital formation of the company.

Unit III: Information Technology Act, 2000.

Definitions, Digital signature, Electronic governance, Attribution, Acknowledgement & dispatch of electronic records, Secure electronic records & secure digital signatures, Regulation of certifying authorities, Digital signature certificates, Duties of subscriber, Penalties.

Recommended Books:

- 1] S. Gulshan 'Business Law', Excel Books.
- 2] Maheshwari & Maheshwari 'Business Law', Himalaya Publishing House.
- 3] Kapoor N.D. 'Business Law Including Company Law', Sultan Chand New Delhi.
- 4] General & Commercial Laws – N.D. Kapoor & Rajni Abbi, Sultan Chand & Sons,
- 5] A Textbook Business Law – P.P.S. Gogna, Sultan Chand & Co. Ltd. 1999.
- 6] Elements of Mercantile Law – N.D. Kapoor, Sultan Chand & Sons, New Delhi, 2005.

Paper XVI - E-Commerce Essentials

Theory	60
Sessional	40
Credit	4

Introduction to E-Commerce, Origin, Evolution, E-Commerce and E-Business, Nature, Need, Advantage, Features, Essential Requirements, Basic Elements, Mobile Commerce, E-Services, Technologies, Levels of E-Commerce, Procedure, Retail Store Front, Cyber Music Sites, SCM, E-commerce Potentials, E-Commerce, Strategy, Critical Success Factors, How to build E-Commerce System, Launching online site, Teleshopping Networks Features, Telemarketing, POS terminals, Barcodes, Net Advertising, Benefits, Features of Banner Advertising, E-Commerce Education & Training, E-Commerce limitation & Drawbacks, EDI, Definition, Advent, Features, EDI in India, EDI and WAN, GEDIS & VSNL, NIC, EDI Standards, Importance of EDI and EDI files, EDI services, objectives and Advantages of EDI, E-Commerce and Internet, Domain names, types search engines, E-Commerce. Process and Payment Solution, Successful E-Commerce solution, Essentials, Technology Standards, Digital Certificate Payment System, Payment Methods, Cyber Case, Credit Card, Smart Card.

Practical:

Browsing on internet sites for noting down the E-Commerce portal features. Recording the features of atleast 10 commercial portals and maintain a log in a separate folder. The sites of Indian and Foreign origin may be taken for the study.

Recommended Books:

1. C.S.Raydu “ E-Commerce E-Business”, Himalaya Publishing House 2009
2. Bajaj & Nag” E-Commerce”, TaTa McGraw Hill
3. Parag, Deewan “ E-Commerce”, Excell Books

Paper XVII - Operating Systems

Theory	60
Sessional	40
Credit	4

Evolution of operating systems. Types of operating systems. Different Views of the operating systems, operating system concepts and structure.

The Process concept, systems programmer's view of processes. The operating system services for process management, Scheduling algorithms. Performance evaluation.

Memory Management - Memory Management without swapping of paging, swapping, virtual memory page replacement algorithms, modeling paging algorithms, design issues for paging systems, segmentation.

Interprocess Communication and Synchronization, need for interprocess synchronization, mutual exclusion., semaphores, hardware support for mutual exclusion, queuing implementation of semaphores, classical problems in concurrent programming critical region and conditional critical region, monitors, messages deadlocks.

File Systems, directories, file systems implementation, security protection mechanism.

Principles of I/O Hardware, I/O devices, device controllers direct memory access. Principles of I/O Software: Goals, interrupt handlers, device drivers, device independent I/O software, User space I/O software.

Performance Measurement, monitoring and evaluation- Introduction, important trends affecting performance issue, why performance monitoring and evaluation are needed, performance measures, evaluation techniques, bottlenecks and saturation, feedback loops.

Practicals:

Case Studies : MS, DOS, MS WINDOWS, LINUX (UNIX) operating systems.

Recommended Books :

Deitel H.M., "An Introduction to Operating system". Addison Wesley Publishing Company 1984.

Milenkovic, M., "Operating Systems – concepts and Design", McGraw Hill International Edition Computer Science Series 1992.

Paper XVIII - Financial Accounting III

Theory	60
Sessional	40
Credit	4

1. Issue of Shares- at par, at discount and at premium
2. Issue and Redemption of debentures – (Sinking Fund Method of Redemption)
3. Redemption of Preference Shares
4. Liquidation of Company

Recommended Books

1. Kottalwar “ Corporate Accounting”
2. Hanif & Mukherjee “ Financial accounting”
3. Shukla & Grewal “ Advanced Accountancy”

Semester IV

Paper XIX – Taxation

Theory	60
Sessional	40
Credit	4

I. Introduction:

- Basic Concept of Income Tax.
- Income, casual income agricultural income.
- Assessment, previous year, Assessment year.
- Person
- Residential Status of an Individual

II. Income From Salaries:

- Meaning.
- Allowances, perquisites, profits in lieu of salary.
- Deduction and exemption from salary income.
- Problems on income from salary (Simple Problem).

III. Income from House Property:

- Introduction.
- Basis of charges.
- Determination of Annual value of let out house property.
- Deduction from Annual value, unrealized rent, vacancy loss.
- Problems on income from house property (Simple Problem).

IV. Income From Other Sources:

- Introduction.
- Types of Securities.
- Procedure of Grossing up.
- Rates of deduction of Tax at source.
- Deduction: allowable, disallowable & partly allowable.
- Problems on income from other sources (Simple Problem).

Recommended Books:

- 1] Income Tax Law & Accounts – Dr. H.C. Mehrotra, Sahitya Bhavan, Agra.
- 2] Income Tax Reddy Recknar – Mehta and Mehta,
- 3] Income Tax Law & Practice – Dinkar Pagare, Sultan Chand and Sons, New Delhi.
- 4] Student's Guide to Income Tax – Singhania V.K., Taxmann, Delhi.
- 5] Systematic Approach to Income Tax – Girish Ahuja & Ravi Gupta, Sahitya Bhavan, New Delhi.

Paper XX - Web Page Development

Theory	60
Sessional	40
Credit	4

Introduction to WWW Working with browsers, introduction to Web Design, Exploring Front Page 2000, Creation and Development of Web Pages, Handling text, graphics, Formats, Background, Graphic, and Multimedia Insertion, Styles sheets, Pages and Forms, Effects, Java applets, Script, HTML, , HTML and its elements, links, formats, Tags, Embedding multimedia & Java Applets, Site Maintenance and Production.

Practicals:

Development of Web Sites using Front Page. Atleast 2 small websites to be developed and uploaded on net.

Recommended Books:

1. Damicl A. Taubon and others “Mastering Front Page 2000” BPB Publication.
- 2.. Powel “ Web Design” Tata Mc Graw Hill
3. Monica D’ Souza & Jude D’ Souza ‘Web Publishing’ : Tata McGraw Hill.

Paper XXI – Cost Accounting

Theory	60
Sessional	40
Credit	4

Unit I: Introduction

Concept of Cost, Elements, Classification, Cost Unit, Cost Centre, Cost Accounting, Objectives, Importance, Advantages, Limitations, Difference between Cost Accounting & Financial Accounting.

Unit II: Material Control

Meaning, Importance of Materials, Material Control, Definition, Objectives, Essentials, Advantages, Purchase procedure, Just-in time purchasing, Storage and handling of material, Methods of material issue-FIFO, LIFO, Weighted average
[Numerical problems are expected on LIFO/FIFO & weighted average]

Unit III: Labour Cost

Meaning, Importance, Labour cost control, Time keeping, Time booking, System of wage payment, Time rate, Piece rate, Taylor's differential piece rate, Gantt task & bonus, Halsey plan, Rowan Plan.
[Numerical problems are expected on wage payment system]

Unit IV: Overheads

Meaning, Classification, Departmentalisation, Allocation, Apportionment, Absorption. Methods of absorption (Theory only)

Unit V: Unit Costing

Preparation of Cost Sheet

Recommended Books:

- 1] Athma, Prasantha, 'Cost & Management Accounting', Himalya Publishing House.
- 2] Iyenger S.P., 'Cost Accounting Principles & Practice', Sultan Chand, New Delhi.
- 3] Nigam & Sharma, 'Theory & Technique of Cost Accounting', Himalaya Publishing House.
- 4] Arora M.N., 'Cost Accounting Principles & Practice', Vikas Publishing.

Paper XXII- Tally Software

Theory	60
Sessional	40
Credit	4

Need of Accounting Softwares, Features of Tally Software, Tally ERP, setting up a new company, create, select, alter a company, Features and configuration, setting the Heads of Accounts, Voucher Types, Recording of Transactions, Financial Statements and Reports, P&L A/c, Balance Sheet, Statement of Accounts, Inventory Reports, Books, Statement of Inventory, Statutory Reports & Information, VAT, TDS, TCS, Excise, Payroll etc., Management of Data in Tally, Backup and Restore, Security Control, Types of Security in Tally, Audit Features of Tally.

Paper XXIII - Java Programming

Theory	60
Sessional	40
Credit	4

Java- History, Features, Difference of Java, C & C++, Java Support System & Environment, Overview of Java Program, Java Program Structure, Java Tokens, Java Statements, Implementing Java Program, Java Virtual Machine, Command Line Arguments, Constants, Data Types, Variables, Declaration, Operators and Expressions, Branching and Looping in Java, Classes, Objects and Methods, Arrays. Java Applets.

Practicals:

Writing of Java Programmes based on Java language. Developing Java Applets and Embedding in HTML Tags.

Recommended Books:

E – Balguruswamy	Programming with JAVA
Rebelsky	Experiments in Java
Arnold	The Java Programming Language

Paper XXIV – Auditing

Theory	60
Sessional	40
Credit	4

1. Introduction of Auditing, Meaning and Objectives, Types of Audit
2. Audit Process, Audit Programme, Auditor's Note Book, Working Papers and Evidences, consideration for commencing an audit, routine checking and test checking.
3. Internal Check System, Internal Control
4. Audit Procedure, Vouching, Verification of Assets and Liabilities.

Recommended Books:

1. Gupta Kamal "Contemporary Auditing" Tata McGraw Hill
2. Saxena, Reddy & Appannaiah "Essentials of Auditing", Himalaya Publishing House
3. Tandon B.N. "Principles of Auditing", S.Chand & Co,
4. Pagare Dinkar "Principles and Practice of Auditing", S.Chand