

S-29 Nov., 2013 AC after Circulars from Circular No.55 & onwards

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डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ, औरंगाबाद**परिपत्रक क्रमांक/एस.यु./वाणिज्य विद्याशाखा/अभ्यासक्रम/७८/२०१४**

या परिपत्रकाद्वारे सर्व संबंधितांना सुचित करण्यात येते की, वाणिज्य विद्याशाखेने, शिफारस केल्यानुसार बी.कॉम. जनरल, ई-कॉमर्स, द्वितीय वर्षाच्या (तृतीय व चतुर्थ सत्र) अभ्यासक्रमास व प्रश्नपत्रिकेच्या प्रारूपास तसेच एम.कॉम. ई-कॉमर्स प्रथम वर्षाच्या (तृतीय व चतुर्थ सत्र) नवीन अभ्यासक्रमास विद्यापरिषदेच्या वतीने मा. कुलगुरु यांनी, त्यांना प्राप्त असलेला विशेष अधिकार महाराष्ट्र विद्यापीठ अधिनियम-१९९४ कलम १४(७) अन्वये शैक्षणिक वर्ष २०१४-२०१५ या एका वर्षा करिता मान्यता दिलेली आहे. करिता विद्यापरिषदेच्या अंतिम मान्यतेनंतर शैक्षणिक वर्ष २०१४-१५ या वर्षाकरिता या कार्यालयाने पारीत केलेले परिपत्रक पुढील परिपत्रक येईपर्यंत लागू राहिल. त्या अनुषंगाने सदरील सुधारीत व नवीन तयार केलेल्या अभ्यासक्रमाची व प्रश्नपत्रिकेच्या प्रारूपाची प्रत या परिपत्रकासोबत आपल्या पुढील कार्यवाहीसाठी पाठविण्यात येत आहे.

वाणिज्य विद्याशाखा

अ.क्र.	अभ्यासक्रम	सत्र
१.	बी.कॉम. जनरल	तृतीय व चतुर्थ आणि परीक्षेच्या प्रश्नपत्रिकेचे प्रारूप
२.	बी.कॉम. ई-कॉमर्स	तृतीय व चतुर्थ आणि परीक्षेच्या प्रश्नपत्रिकेचे प्रारूप
३.	एम.कॉम. ई-कॉमर्स	प्रथम व द्वितीय

सुधारीत अभ्यासक्रमाचा आराखडा फक्त शैक्षणिक वर्ष २०१४-१५ या वर्षा पुरताच मर्यादित राहिल.

अभ्यासक्रमाची व प्रश्नपत्रिकेच्या प्रारूपाची प्रत विद्यापीठाच्या (1) www.bamu.net (2) www.affiliation.oaasisbamu.org. या संकेतस्थळावर उपलब्ध आहे.

करिता, या परिपत्रकाची सर्व संबंधितांनी नोंद घ्यावी.

विद्यापीठ प्रांगण,
औरंगाबाद-४३१ ००४.
संदर्भ क्र.एस.यु./वाणिज्य विद्याशाखा/एस.एस.बी.
/२०१४-१५/१००६६-२६५
दिनांक :- १६-०६-२०१४.

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संचालक,
महाविद्यालये व विद्यापीठ
विकास मंडळ.

या परिपत्रकाची एक प्रत :-

- १) मा. परिक्षा नियंत्रक, परिक्षा विभाग,
 - २) मा. प्राचार्य, सर्व संलग्नीत महाविद्यालये,
 - ३) संचालक, युनिव्हर्सिटी यांना वित्तिये र यायेती, सदरील अभ्यासक्रम विद्यापीठाच्या संकेतस्थळावर उपलब्ध करून दे यावेत.
 - ४) संचालक, ई-सुविधा केंद्र, विद्यापीठ परिसर,
 - ५) जनसंपर्क अधिकारी, मुख्य प्रशासकीय इमारत,
 - ६) कानून अधिकारी, पात्रविभागा, मुख्य प्रशासकीय इमारत,
 - ७) कानून अधिकारी, वाणिज्य विभाग, परीक्षा भवन,
 - ८) अभिलेखा विभाग, मुख्य प्रशासकीय इमारत मागे,
- डॉ. बाबासाहेब आंबेडकर मराठवाडा विद्यापीठ, औरंगाबाद.**

**D.R. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Revised Syllabus of

B.COM. E-COMMERCE

IIND YEAR

SEMESTER-III & IV

[Effective from 2014-15 & onwards]

B.Com (E-Commerce)

- O.** The Degree of B.Com (E-Commerce) shall be conferred on a candidate who has passed a full time course of study of six Semesters spread over three years of this University and has passed the prescribed examination of B.Com (E-Commerce).
- O.** A candidate who has passed Std XII or HSC Examination in any stream from Maharashtra State or any other Examination equivalent thereto, shall be eligible to take admission to the first semester of B.Com (E-Commerce)

Or

A candidate who has passed the Diploma of Engineering from Board of Technical Education Govt. of Maharashtra or any other examination equivalent thereto shall be eligible to take the admission to the first semester of B.Com (E-Commerce).

- R-_____ Following shall be the scheme of Examination**
There shall be six semester and in each semester there shall be six papers each appear having 4 credits.

B.Com (E-Commerce)

B.Com (E-Commerce) First Semester (15 Weeks Teaching)

Paper No.	Title	Theory Per Week	Practical Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical	Total Marks	Total Credit
I	Communication Skills	4	-	4	2 Hrs	50	-	50	4
II	ICT Foundation	3	2	5	2 Hrs	50	50	100	4
III	Business Economics	4	-	4	2 Hrs	50	-	50	4
IV	Financial Accounting	4	-	5	2 Hrs	50	-	50	4
V	Internet and WWW	3	2	5	2 Hrs	50	50	100	4
VI	Statistics - Fundamentals	4	-	4	2 Hrs	50	-	50	4

B.Com (E-Commerce) Second Semester (15 Weeks Teaching)

Paper No.	Title	Theory Per Week	Practical Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical/	Total Marks	Total Credit
VII	Entrepreneurs hip	4	-	4	2 Hrs	50	-	50	4
VIII	Programing in C	3	2	5	2 Hrs	50	50	100	4
IX	Business Organisation	4	-	4	2 Hrs	50	-	50	4
X	Financial Accounting II	4	-	4	2 Hrs	50	-	50	4
XI	DBMS	3	2	5	2 Hrs	50	50	100	4
XII	Mathematical Foundation	4	-	4	2 Hrs	50	-	50	4

B.Com (E-Commerce) III Semester

Paper No.	Title	Theory Per Week	Practical Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical/	Total Marks	Total Credit
XIII	Management Perspective-I	4	-	4	2 Hrs	50	-	50	4
XIV	OOPS with C++	3	2	5	2 Hrs	50	50	100	4
XV	Business Law	4	-	4	2 Hrs	50	-	50	4
XVI	E-Commerce Essential	3	2	5	2 Hrs	50	50	100	4
XVII	Operating Systems	3	2	5	2 Hrs	50	50	100	4
XVIII	Financial Accounting - III	4	-	4	2 Hrs	50	-	50	4

B.Com (E-Commerce) IV Semester

Paper No.	Title	Theory Per Week	Practical Per Week	Total T / P	Duration Of Theory Exam	Marks For Theory	Marks for Practical/	Total Marks	Total Credit
XIX	Taxation	4	-	4	2 Hrs	50	-	50	4
XX	Web Page Development	3	2	5	2 Hrs	50	50	100	4
XXI	Cost Accounting	4	-	4	2 Hrs	50	-	50	4
XXII	Tally Software	3	2	5	2 Hrs	50	50	100	4
XXIII	Java Programming	3	2	5	2 Hrs	50	50	100	4
XXIV	Auditing	4	-	4	2 Hrs	50	-	50	4

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- a) For passing a paper, a candidate must secure 40% marks (Theory & Practical) and a minimum of 45% of marks (Theory & Practical together) prescribed for that paper. If a candidate fails to secure 45% marks in a paper, he can reappear for the theory exam for Improvement.
- b) For passing the final examination of the semester, a candidate has to pass all the papers prescribed for that semester. Theory and Practical shall be treated as separate heads of passing.
- c) A candidate who passes 75% of the papers prescribed for the preceding semester/semester shall be allowed to take the admission in the next semester (for this purpose theory & Practical for each paper shall be jointly taken as one head of passing). However for second, fourth and sixth semester, appearance at preceding semester will enable him to take admission.

For passing the final examination, a candidate should pass all the papers prescribed for B.Com (E-Commerce) course and should secure at least 50% of the aggregate marks prescribed for the entire course. A candidate who has passed the individual papers, but has failed to secure the 50% marks in aggregate, may choose to reappear for any paper (only theory) of the B.Com (E-Commerce) course.

- R-** The maximum number of students to be admitted in a class shall not exceed 60.

B.Com (E-Commerce) III Semester

Paper XIII - Management Perspective - I

Theory	50
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	50
Practical	50
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	50
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	50
Practical	50
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	50
Practical	50
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 issued for paging systems, segmentation.

Interprocess Communication and Synchronization, need for interprocess synchronization, natural exclusion., semaphores, hardware sport for mutual exclusion, queuing implementation of semaphores, classical problems in concern 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, devices 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	50
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	50
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	50
Practical	50
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	50
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	50
Practical	50
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	50
Practical	50
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	50
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

B .Com (E-Comm)

I to IV Sem

Paper Patten

Max. Marks (50)

Q.1 Compulsory 14 Marks

Q.2
Q.3.
Q.4
Q.5.

} Attempt
Any three
12 Marks each

7

[Handwritten Signature]
33.294