

Annexure No.	57 C
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY – COIMBATORE 641 046.

B.COM (e-Commerce) with Diploma in BUSINESS LAW - (Semester System)

(Effective for the Affiliated College students (Regular) admitted from the academic year 2007-2008 and onwards)

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the B.Com (e-Commerce) degree course shall be required to have passed the higher secondary examination conducted by the Govt. of Tamil Nadu or other examinations accepted as equivalent there to by the Syndicate, subject to such other conditions as may be prescribed there for.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

3. Course of Study

The course of study for the B.Com (e-Commerce) degree course shall consist of the following

a) Part - I

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. It shall be offered for the first two semesters with one examination at the end of each semester.

b) Part – II : English

The subject shall be offered during the first two semesters with one examination at the end of each semester. During third semester the subject communication skills will be offered as one of the core subject.

c) Foundation Course

The Foundation course shall comprise of two stages as follows:

Foundation Course A : General Awareness (I & II semesters)

Foundation Course B : Environmental Studies (III & IV semesters)

The syllabus and scheme of examination for the foundation course A, General awareness shall be apportioned as follows.

From the printed material supplied by the University - 75%

Current affairs & who is who? - 25%

The current affairs cover current developments in all aspects of general knowledge which are not covered in the printed material on this subject issued by the University.

The Foundation course B shall comprise of only one paper which shall have Environmental Studies.

d) Part – III

Group A : Core subject – As prescribed in the scheme of examination.

Examination will be conducted in the core subjects at the end of every semester

Group B: allied subjects -2 subjects-4 papers

Examination shall be conducted in the allied subjects at the end of first four semesters.

Group C: application oriented subjects: 2 subjects – 4 papers

The application –oriented subjects shall be offered during the last two semesters of study viz., V and VI semesters. Examination shall be conducted in the subjects at the end of V & VI semesters.

Group D: field work/institutional training

Every student shall be required to undergo field work/institutional training, related to the application-oriented subject for a period of not less than 2 weeks, conveniently arranged during the course of 3rd year. The principal of the college and the head of the department shall issue a certificate to the effect that the student had satisfactorily undergone the field work/institutional training for the prescribed period.

Diploma Programme:

All the UG programmes shall offer compulsory diploma subjects and it shall be offered in four papers spread over each paper at the end of III, IV, V, & VI semesters.

e) Co-Curricular activities: NSS/NCC/Physical education

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the above programmes.

The above activities shall be conducted outside the regular working hours of the college. The principal shall furnish a certificate regarding the student's performance in the respective field and shall grade the student in the five point scale as follows

A-Exemplary

B-very good

C-good

D-fair

E-Satisfactory

This grading shall be incorporated in the mark sheet to be issued at the end of the appropriate semester (4th or 5th or 6th semester).

(Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above 3 field and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) a candidate will be permitted to appear for the university examinations for any semester if
 - i) He/she secures not less than 75% of attendance in the number of working days during the semester.
 - ii) He/she earns a progress certificate from the head of the institution, of having satisfactory completed the course of study prescribed in the subjects as required by these regulations, and
 - iii) His/her conduct has been satisfactory.

Provided that it shall be open to the syndicate, or any authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions.

- b) A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides, earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the latter semester.
- c) A candidate who has secured less than 55% of attendance in any semester will not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%
- d) A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned head of the department after rejoining the same course.

5. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) "Candidates who fail in any of the papers in Part I, II & III of UG degree examinations shall complete the paper concerned within 5 years from the date of admission to the said course, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that paper with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that paper consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulation/ curriculum for the award of the degree.

6. Medium of Instruction and examinations

The medium of instruction and examinations for the papers of Part I and II shall be the language concerned. For part III subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination will be in the languages concerned.

7. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

8. Passing Minimum

- a) A candidate who secures not less than 40% of the total marks in any subject including the Diploma and Foundation courses (theory or Practical) in the University examination shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who passes the examination in all the subjects of Part I, II and III (including the Diploma and Foundation courses) shall be declared to have passed, the whole examination.

9. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

10. Classification of Successful candidates

- a) A candidate who passes all the Part III examinations in the First attempt within a period of three years securing 75% and above in the aggregate of Part III marks shall be declared to have passed B.A/ B.Sc./B.Com./B.B.M. degree examination in **First Class with Distinctions**
- b) (i) A candidate who passes all the examinations in Part I or Part II or Part III or Diploma securing not less than 60 per cent of total marks for concerned part shall be declared to have passed that part in **First Class**
(ii) A candidate who passed all the examinations in Part I or Part II or Part III or Diploma securing not less than 50 per cent but below 60 per cent of total marks for concerned part shall be declared to have passed that part in **Second Class**
(iii) All other successful candidates shall be declared to have passed the Part I or Part II or Part III or Diploma examination in **Third Class**

11. Conferment of the Degree

No candidate shall be eligible for conferment of the Degree unless he / she,

- i. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed therefor.
- ii. Has satisfactory participates in either NSS or NCC or Physical Education as evidenced by a certificate issued by the Principal of the institution.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

12. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I or II class shall be eligible for ranking and such ranking will be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

13. Additional Degree

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such candidate shall join a college in the III year of the course and he/she will be permitted to appear for par III alone by granting exemption form appearing Part I, Part II and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption form appearing for Part I, Part II and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

14. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

15. Syllabus

The syllabus for various subjects shall be clearly demarcated into five viable units in each paper/subject.

16. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The University may revise /amend/ change the Regulations and Scheme of Examinations, if found necessary.

17. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2007-2008 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2012 thereafter they will be permitted to take the Examination only under the Regulations in force at that time.

B.Com (e-COMMERCE) with Diploma in Business Law (REGULAR)**With Effect from 2007-08 Batch onwards)****SCHEME OF EXAMINATIONS**

SEMESTER	PART	Sl. No.	SUBJECT	INSTRUCTIONAL HOURS PER WEEK	UNIVERSITY EXAMINATIONS	
					DURATION (Hours)	MAX. MARKS
First	I	1.	Language I	5	3	100
	II	2.	English I	5	3	100
	III	3.	GROUP-A CORE: Principles of Accountancy	5	3	100
	III	4.	CORE: Business Organisation and Office Management	4	3	100
	III	5.	GROUP-B ALLIED: Principles of information Technology	5	3	100
		6.	Computer Application Practicals – I	4		-
	FC	7.	Foundation Course – A General Awareness	2	3	-
Second	I	8.	Language II	6	3	100
	II	9.	English II	6	3	100
	III	10.	GROUP-A CORE: Advanced Accounting	6	3	100
	III	11.	CORE: Database Management System	6	3	100
	III	12.	GROUP-B ALLIED-: Computer Application Practicals – I	4		100
	FC	13.	Foundation Course – A	2	3	100
Third	III	14.	CORE: Communicative Skills	4	3	100
	III	15.	CORE: Principles of Marketing	4	3	100
	III	16.	CORE: Object oriented Programming with C++	4	3	100
	III	17.	CORE: Management Accounting	4	3	100
	III	18.	GROUP-B –ALLIED: Mathematics for Business	5	3	100
	--	19.	Computer Application Practicals – II	4	3	-
	FC	20.	Foundation Course – B	2	3	-
	21.	Diploma Course – Subject 1	3	3	100	
Fourth	III	22.	CORE: Income Tax Law and Practice	6	3	100
	III	23.	CORE: Statistical Methods	5	3	100
	III	24.	CORE: Internet and Web Designing	5	3	100
	III	25.	CORE :Exclusive Business Communication	5	3	100
	III	26.	GROUP-B -ALLIED: Computer Applications Practicals – II	4	3	100
	FC	27.	Foundation Course – B	2	3	100
	--	28.	Diploma Course – Subject 2	3	3	100

SEMESTER	PART	Sl. No.	SUBJECT	INSTRUCTIONAL HOURS PER WEEK	UNIVERSITY EXAMINATIONS	
					DURATION (Hours)	MAX. MARKS
Fifth	III	29.	CORE: Software Engineering	4	3	100
	III	30.	CORE: Cost Accounting	6	3	100
	III	31.	CORE: Principles of Auditing	4	3	100
	III	32.	GROUP-C –Application Oriented Course Java Programming	4	3	100
	III	33.	GROUP-C – Application Oriented Course E- Commerce Technology-I	5	3	100
		34.	Computer Applications Practicals – III	4	3	-
		35.	Project Work			
	--	36.	Diploma Course – Subject 3	3	3	100
Sixth	III	37.	CORE: Retail Business Management	6	3	100
	III	38.	CORE: Software Development with Visual Basic	6	3	100
	III	39.	CORE : Project Work & Viva	5	3	100
	III	40.	GROUP –C Application Oriented Course E- Commerce - II	6	3	100
	III	41.	GROUP-C - Application Oriented Course Computer Applications Practicals - III	4	--	100
	III	42.	Diploma Course – Subject 4	3	3	100

B.Com (E.Commerce)

SEMESTER -1

Subject Title: **PRINCIPLES OF ACCOUNTANCY**

Course/Subject code: 13A

Credit Hours: 5

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

PRINCIPLES OF ACCOUNTANCY

UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

REFERENCE BOOKS

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

Subject Title: BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Course/Subject code: 13B

Credit Hours: 4 hours

Goal: To enable the students to learn principles and concepts of Business.

Objective: On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Process of decision-making.

UNIT – I

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT – II

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

REFERENCE BOOKS:

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & sons
5. R.K.Chopra – *Office Management* – Himalaya Publishing House
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*

SEMESTER – II

Subject Title: Advanced Accounting

Subject Code:

No of Credit Hours: 6

Advanced Accounting

SUBJECT DESCRIPTION

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray - Piecemeal Distribution - Sale to a company.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS RECOMMENDED:

- | | | |
|-------------------------|---|----------------------|
| 1. Jain and Narang | : | Advanced Accounting |
| 2. T.S. Grewal | : | Advanced Accounting |
| 3. M.C Shukla | : | Advanced Accounting |
| 4. T.S.Reddy & A.Murthy | : | Financial Accounting |

Subject Title: **Data Base Management System**

Subject Code:

No of Credit Hours: 6

Subject Description:

To provide a thorough knowledge of the electronic data system, process structures and to enable the students to acquire practical knowledge in data base management system.

Goals:

To enable the students to learn the data base operations and process thoroughly.

Objectives:

On successful completion of the course the students should understand the architectural concept, structural embedded SQL, Hierarchical approach and Network concept.

DATA BASE MANAGEMENT SYSTEM

UNIT – I

Database System Architecture Basic Concepts : Data System, Operational data, data Independence, Architecture for a database system, Distributed databases, Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

UNIT – II

Relational Approach : Relational Data Structure : relation, domain, attributes, keys
Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations.
Special relational operations.

UNIT – III

Embedded SQL: Introduction – Operations not involving cursors, involving cursors -
Dynamic statements, Query by Example – Retrieval operations, Built – in – functions, update
operations. QBE Dictionary. Normalization : Functional dependency, First, Second, third normal
forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT – IV

Hierarchical Approach : IMS data structure. Physical Database, Database description.
Hierarchical sequence. External level of IMS : Logical Databases, the program communication
block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.

UNIT – V

Network Approach : Architecture of DBTG system. DBTG Data Structure : The set
construct, Singular sets, Sample schema, the external level of DBTG – DBTG Data manipulation.

Books for Reference:

1. An introduction to Database Systems : Seventh Edition : by C.J.Date
2. Database Systems Concepts by Abraham Silberschatz, Henry F Korth
3. An introduction to Database Systems - Bipin C Desai

B.COM (E-Commerce)

SEMESTER – III

Subject Title : PRINCIPLES OF MARKETING
Course Number :

No. of Credit Hours : 4 Hours Per Week

Subject Description : Facilitates the students to learn techniques of Marketing and new trends in Marketing.

Goals : To introduce the students to the fundamentals of Marketing concepts.

Objectives : On successful completion of this course the student should have Knowledge on Basics of Marketing- Consumer Behaviour-Methods of Pricing.

I Marketing –Definition of Market and Marketing-Importance of Marketing – Modern Marketing Concept-Global Marketing –E-Marketing –Tele-Marketing- Marketing Ethics -Career Opportunities in Marketing

II Marketing Functions-Buying –Selling –Transportation –Storage – Financing – Risk Bearing –Standardisation – Market Information

III Consumer Behaviour –Meaning –Need for studying Consumer Behaviour- Factors influencing Consumer Behaviour-Market Segmentation – Customer Relations Marketing

IV Marketing Mix – Product Mix –Meaning of Product –Product Life Cycle – Branding- Labelling-Price Mix-Importance-Pricing - Objectives - Pricing Strategies –Personal Selling and Sales Promotion -Place Mix-Importance of Channels of Distribution –Functions of Middlemen – Importance of Retail trade.

V Marketing and Government –Bureau of Indian Standards –Agmark – Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities

Books for Reference

- | | |
|-----------------------------------|---|
| 1. Marketing Management | - Rajan Sexena |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong |
| 3. Marketing Management | - V.S. Ramasamy and Namakumari |
| 4. Marketing Management | - Rajan Nair |
| 5. Marketing | - R.S.N.Pillai & Bagavathi |

B.COM. (E-Commerce)**SEMESTER - III**

Subject Title	: OBJECT ORIENTED PROGRAMMING WITH C++
Course Number	:
No. of Credit Hours	: 4 Hours Per Week
Subject Description	: This Course enriches the knowledge of students on the Applicability of OOPs concept with the help of C++
Goals	: To promote the knowledge of OOPs Concepts through C++.
Objectives	: After the successful completion of the course the student must be able to construct an Application with C++

Unit – I

OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.

Unit – II

Application of C++ - Structure of C++ Program – Tokens, Expression -Basic Data Types – Symbolic Constants – Declaring Data Types - Reference Variables – Operator in C++ - Scope Resolution Operator – Expressions and Implicit Conversions – Control Structures – Functions in C++ - Call by Reference – Call by Value – Inline Functions – Default Arguments – Constant Arguments – Classes and Objects – Defining Member Functions – Nesting Member Function – Private Member Function – Static Member Function.

Unit – III

Array of Objects – Friend Function – Returning Objects – Constant Member Function – Pointer to Members – Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – Function Overloading with Arguments – Special Features of Function Overloading.

Unit – IV

Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function –Pointer to Derived Classes.

Unit – V

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

Books for Reference:

1. **E. Balagurusamy**, “Object Oriented Programming with C++ ”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.
2. **D.Ravichandran**, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.

B.COM. (E-Commerce)

SEMESTER - III

- Subject Title** : **MANAGEMENT ACCOUNTING**
Course Number :
No. of Credit Hours : **4 Hours Per Week**
Subject Description : This course aims to to develop an understanding of the conceptual framework of management accounting
Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.
Objectives : After the successful completion of the course the student should have a through knowledge on the Management Accounting techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

Books for Study:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

B.COM. (E-Commerce)

SEMESTER - III

Subject Title : MATHEMATICS FOR BUSINESS

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to expose the students on the applications of Mathematical Techniques in Business

Goals : To enable the students to apply mathematical knowledge to solve business problems.

Objectives : On successful completion of this course, the student should have understood the basic concepts and how to use mathematical techniques to solve the modern business problems.

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:

1. **Navnitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram and Y.Rajan**-A Text book Business Mathematics-Himalaya Publishing House.

B.COM. (E-Commerce) - DIPLOMA IN BUSINESS LAW

SEMESTER - III

Subject Title : COMMERCIAL LAW

Course Number :

No. of Credit Hours : 3 Hours Per Week

Subject Description : This course aims the students to understand the Fundamentals of Laws relating to Commercial Activities

Goals : To enlighten the students' knowledge on the basic business law

Objectives : After the successful completion of the course the student should have a through knowledge on Law of Contract and relevant laws.

Unit – I

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

Unit – II

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

Unit – III

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

Unit – IV

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.

Unit – V

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods

Books for Reference:

1. **N.D. Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi 2005
2. **R.S.N. Pillai & Bagavathi**, “Business Law” S.Chand, New Delhi 2005.
3. **Arun Kumar Sen**,”Commercial Law”, The world press pvt Ltd, Calcutta
4. **Arun Kumar Sen, Jitendra Kumar, Mitra**,” Commercial Law”, The World Press Pvt Ltd, Calcutta

B.COM. (E- Commerce)

SEMESTER - IV

Subject Title : INCOME TAX LAW AND PRACTICE

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahitya Bhavan publishers

B.COM. (E- Commerce)

SEMESTER - IV

Subject Title : STATISTICAL METHODS

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This Course enable the students to Know the Statistical Techniques applicable to Business

Goals : To promote the skill of applying Statistical Techniques in Business.

Objectives : After the successful completion of the course the student must be through with the Statistical Techniques Applicable to Modern Business.

Unit – I

Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean.

Unit - II

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.

Unit - III

Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation.

Unit – IV

Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).

Unit - V

Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (Including Problems)

Methods of Sampling – Sampling and Non-Sampling Errors (Theoretical Aspects Only)

NOTE Distribution of Marks : Theory : 20 % Problems- 80%

Books for Reference:

1. **Navanitham, P.A.**, “Business Mathematics and Statistics”, Jai Publishers, Trichy, 2004.
2. **S.P. Gupta**, “Statistical Methods”.
3. **M. Sivathanu Pillai**, “Economic and Business Statistics”.

SEMESTER – IV**B.COM (E-Commerce)**

Subject Title	: INTERNET AND WEB DESIGNING
Course Number	:
No. of Credit Hours	: 5 Hours Per Week
Subject Description	: This course aids the learner to know the working of Internet, uses of search engines and procedure to develop a web page.
Goals	: To make the students expertise in creating web page
Objectives	: After the successful completion of the course the student must know the concepts of Internet and design a web page.

UNIT – I

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services’ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

UNIT – II

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of ‘E-mailing’ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

UNIT – III

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

UNIT – IV

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

UNIT – V

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

Books for Reference:

1. **Alexis Leon & Mathews Leon**, “Internet for Everyone”, Leon Tech World, Chennai.
2. **Eric Kramer**, “HTML”.
3. **Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala**, “Business of the Net”.
4. **John Zabour, Jeff Foust & David Kerven**, “HTML 4 HOW- TO”.

B.COM (E- Commerce)

SEMESTER - IV

Subject Title : EXECUTIVE BUSINESS COMMUNICATION

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

B.COM. (E-Commerce) - DIPLOMA IN BUSINESS LAW

SEMESTER - IV

Subject Title : COMPANY LAW

Course Number :

No. of Credit Hours : 3 Hours Per Week

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

Goals : To enlighten the students' knowledge on Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

Unit - I

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit - II

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

Unit - III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

Unit - IV

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

Unit - V

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

Books for Reference:

1. **N.D.Kapoor**, “Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagrial A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow

B.COM (E-Commerce)

SEMESTER - V

Subject Title	: SOFTWARE ENGINEERING
Course Number	:
No. of Credit Hours	: 4 Hours Per Week
Subject Description	: This course is designed to enhance knowledge about the quality of software products.
Goals	: To enable the students to familiarize with the development, operation and maintenance of software.
Objectives	: After the successful completion of the course the student must be able to develop a software.

UNIT I

Introduction to Software Engineering: Introduction – Definition –Size factors-Quality and productivity factors. Planning a software project: Defining the problem- Developing a solution strategy- Planning the development process.

UNIT II

Software cost estimation: Software cost factors- Software cost estimation techniques- Estimating software maintenance costs.

UNIT III

Software Design: Fundamental design concepts- Coupling and cohesion- Design notations- Structured design- Integrated top down development- Design Guidelines.

UNIT IV

Implementation Issues- Verification and validation techniques: Quality assurance- Static analysis- Symbolic execution- Unit testing and debugging- System testing.

UNIT V

Software Maintenance: Enhancing maintainability during development- Managerial aspects of software maintenance- Configuration management- Source code metrics.

Book for Reference

1. **Richard E. Fairley**, “Software Engineering Concept”, Tata Mc Graw Hill Pub, Company Ltd., New Delhi.
2. **Roger Pressman** , “Software Engineering” ,Tata Mc Graw Hill Pub, Company Ltd, New Delhi.

B.COM (E-Commerce)

SEMESTER - V

Subject Title	: COST ACCOUNTING
Course Number	:
No. of Credit Hours	: 6 Hours Per Week
Subject Description	: This course aims to enlighten the students on the various methods of costing adopted in practice.
Goals	: To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
Objectives	: After the successful completion of the course the student should have a through knowledge on the Cost Accounting Principles and the methods of accounting cost

UNIT I

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%

Books for Reference

1. **S.P. Jain and KL. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. **S.P.Iyyengar**, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. **V.KSaxena & C.D.Vashist**, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. **M.N.Arora**, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

B.COM. (E-Commerce)

SEMESTER - V

Subject Title : PRINCIPLES OF AUDITING

Course Number :

No. of Credit Hours : 4 Hours Per Week

Subject Description : This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit - V

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

B.COM (E-COMMERCE)**SEMESTER - V**

Subject Title : **JAVA PROGRAMMING**
Course Number :
No. of Credit Hours : **4 Hours Per Week**
Subject Description : This course enables the students to create Application Oriented Programming using Java
Goals : To upgrade the students in developing net based business applications.
Objectives : After the successful completion of the course the student must design a an application in Java.

Unit – I

Introduction to Java - Java Program Structure – Java Tokens – Java Statements – Implementing Java Program – Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators : Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.

Unit – II

Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control : Public – Friendly – Protected – Private (Simple Concepts).

Unit – III

Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.

Unit – IV

Multithreaded Programming : Creating Threads – Extending the Thread Class – Stopping and Blocking a Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority – Synchronization – Implementing the ‘Runnable’ Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple -Catch Statement – Throwing our Own Exceptions – Using Exceptions for Debugging.

Unit – V

Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input/Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts)

Books for Reference

1. **E. Balagurusamy**, “Programming with Java - A Primer”, Tata Mc Graw – Hill Publishing Company Limited, New Delhi, 2006.
2. **Joseph L. Weber** , “Using Java 2 Platform”, Prentice Hall of India Pvt Ltd

B.COM (E-Commerce)

SEMESTER - V

Subject Title : E-COMMERCE TECHNOLOGY

Course Number :

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course is designed to provide knowledge about Electronic Commerce.

Goals : To enable the students to understand the technology of e-Commerce for Business Application.

Objectives : After the successful completion of the course the student must be aware of techniques in the application of e-Commerce.

UNIT I

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

UNIT II

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

UNIT III

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

UNIT IV

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT V

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Book for Reference

1. **Ravi Kalakota & Andrew b.Whinston** , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker** , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

B.COM (E-Commerce) - DIPLOMA IN BUSINESS LAW

SEMESTER - V

- Subject Title** : **BANKING AND INSURANCE LAW**
Course Number :
No. of Credit Hours : **3 Hours Per Week**
Subject Description : This course aims to enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions.
Goals : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.
Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

Unit – I

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

Unit – II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit – III

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit – IV

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

Unit - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

Books for Reference

1. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House.
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006

B.COM. (E-Commerce)

SEMESTER - VI

Subject Title : RETAIL BUSINESS MANAGEMENT

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : To enable the students to know the emerging trends in Retail Business.

Goals : To make the students to understand the conceptual frame work of Retail Business Management.

Objectives : On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

Unit I

Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

Unit II

Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel , Supervision of Retail Personnel.

Unit III

Financial Dimensions of Operations Management – Profit Planning – Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.

Unit IV

Operational Dimensions – Store Security – Insurance – Credit Management – Computerization - Outsourcing – Risk Management.

Unit V

Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

Books for Reference:

1. **Retail Management** - Gribson G. Vedamani, Jaico publishing House, 2005
2. **Retailing Management Text & Cases** - Swapna Pradhan, The Mc Graw- Hill Companies, 2006
3. **Retail Management Strategic Approach** - Barry, Berman, Joel R Evam- Pearson Education (Singapore) 2002.

SEMESTER – VI B.COM. (E-Commerce)

Subject Title : SOFTWARE DEVELOPMENT WITH VISUAL BASIC

Course Number :

No. of Credit Hours : 6 Hours Per Week

Subject Description : This Course aids the students to develop an front end application using Visual Basic.

Goals : To enable the students to develop a front end tool for Customer Interaction in Business.

Objectives : After the successful completion of the course the student must be able to develop an application using Visual Basic.

Unit – I

Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

Unit – II

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

Unit – III

Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

Unit – IV

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit – V

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

Books for Reference:

1. **Steven Holzner**, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.
2. **N. Krishnan & N. Saravanan**, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.

SEMESTER - VI

Subject Title : **PROJECT AND VIVA-VOCE**

Course Number :

No. of Credit Hours : **5 Hours Per Week**

Subject Description : This course would create interest in the minds of students to undergo the research in Commerce / Computer Application.

Goals : To sharpen the analytical skill of the students in the Field of Research

Objectives :. After the successful completion of the course the student would realize the importance of research.

1. Commerce / Computer Application Based Projects are permitted.
2. Individual Project under a Supervisor / Guide.
- 3 Student has to carry out the project during V and VI semesters.
- 4 Viva-voce will be conducted in the VI semester.
- 5 The Project Report Evaluation and Viva- Voce Examination will carried out jointly by internal examiner (Supervisor / Guide) and external examiner.
- 6 Distribution of Marks :

Project Report Evaluation: 75 Marks

Viva-voce Examination : 25 Marks

Total : 100 Marks

B.COM. (E-Commerce)**SEMESTER - VI**

Subject Title	: E-COMMERCE STRATEGY AND APPLICATIONS
Course Number	:
No. of Credit Hours	: 6 Hours Per Week
Subject Description	: This course is designed to provide an exposure about the Practical Application of e-Commerce
Goals	: To enable the students to be aware on the emerging changes in marketing and advertising.
Objectives	: After the successful completion of the course the student must be well versed with the e- Commerce strategies in Practical application.

UNIT I

Advertising and marketing on the Internet: The new age of information-based marketing- Advertising on the Internet – Charting the on-line marketing process-Market research. Consumer Search and Resource Discovery: Search and resource discovery paradigms – Information search and retrieval – Electronic commerce catalogs or directories – Information filtering –Consumer data interface.

UNIT II

Software Agents: Characteristics and properties of agents –Technology behind software agents – Telescript agent language- Safe-Tcl –Applets, Browsers and Software agents – Software agents in action. Internet Protocol Suite: Layers and networking – Internet Protocol suite – SLIP and PPP – Other forms of IP-based networking-Mobile TCP/IP- based networking- Multicast IP-Next generation IP.

UNIT III

Multimedia and Digital Video: Concepts-Digital video and electronic commerce-Desktop video processing- Desktop video conferencing. Broadband Telecommunications: Concepts-Frame relay-Cell relay-Switched multimegabit data service-ATM.

UNIT IV

Mobile and Wireless Computing Fundamentals Framework- Wireless delivery technology and switching methods –Mobile information access devices-Mobile data internetworking standards- Cellular data communication protocols-Mobile computing applications-Personal communication service.

UNIT V

Structure Documents: Fundamentals-SGML. CORBA: Distributed objects. Transaction Processing- Online Purchases-Online share trading –Railway/air ticket reservation.

Books for Reference

1. **Ravi Kalakota & Andrew b. Whinston**, “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker**, “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

B.COM. (E-Commerce) - DIPLOMA IN BUSINESS LAW

SEMESTER - VI

Subject Title : CYBER LAW

Course Number :

No. of Credit Hours : 3 Hours Per Week

Subject Description : This course aims to expose the students to be aware on the Information Technology Law.

Goals : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

Objectives : After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Unit I

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

Unit II

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

Unit III

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

Unit IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit V

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

Book for Reference:

1.The Indian Cyber Law : Suresh T.Viswanathan,
Bharat Law House, New Delhi

BHARATHIAR UNIVERSITY: COIMBATORE – 641 046.**B.Com. (E-COMMERCE) Degree Course (REGULAR)****(With Effect from 2007- 2008 Batch onwards)****SEMESTER – III****OOPS WITH C++**

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).
7. Program to print the book list of library(using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessin the file.

SEMESTER- IV**INTERNET AND WEB DESIGN**

1. Create web pages for a business organisation using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tags.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and address information.
10. Create a Frame to display a multiform document.

SEMESTER – V**JAVA PROGRAMMING**

1. Write a program to check whether a given number is prime or not.
2. Write a program to check whether the given year is leap year or not.
3. Write a program to find the Sum of the series $x+x^2/2! +x^3/3! +\dots+x^n/n!$
4. Write a program to find and replace a word with a string.
5. Write a program to prepare the mark list using Inheritance.
6. Create a simple calculator applet that implements the 4 basic mathematical function
7. Write a JAVA applet to calculate the payroll of employees.
8. Write a JAVA applet to create a simple spread sheet.
9. Create a program to perform Banking Transactions.
10. Create a Program to display the resume of employees.

1. Design a form with text box to perform the alignment and format function.
 2. Design a form to display the list of products by declaring array function.
 3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
 4. Design a form to display an advertisement banner using image box control with string function.
 5. Design a form to compute cost of capital using finance function in visual basic using check box.
 6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
 7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
 8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box (RTF).
 9. Design a form to display Product Life Cycle using slider control.
 10. Design a Pay Slip for an organization and create a data base using SQL and Data Control.
 11. Design the form to display the highlights of the budget using option button and animation.
 12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, check box, date picker, etc.
 13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
 14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
 15. Design the form to display tree view and list of folders and files from a directory of an organization.
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