



Department of Commerce
Govt Degree College Baramulla
(Autonomous)

**Draft Curriculum for B.Com-Hon's (Semester 1st and 2nd) Academic
Session-2022-23
NEP-National Education Policy-2020**

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Course Outcomes B.Com (Hon's)

- The curriculum planning of B.Com. (Hon's) course provides the students thorough and inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc.
- The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies.
- The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.
- The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.
- The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.
- This programme enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization.
- The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.
- This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

Credit wise scheme for B.Com-Hon's (1st & 2nd Semester w.e.f 2022) offered by the Department under NEP-2020.

B.Com 1st Semester			
Title Code	Title	Type	No of Credits
BCM22C101	Fundamentals of Accounting	Major	06
BCM22C102	Indian Financial System	Minor	06
BCM22M101	Introduction to Finance	Multidisciplinary	03
BCM22S101	Personal Selling and Salesmanship	SEC	04

Total Credits = 19

B.Com 2nd Semester			
Title Code	Title	Type	No of Credits
BCM22C201	Partnership Accounting	Major	06
BCM22C202	Fundamentals of Investment	Minor	06
BCM22M203	Introduction to Finance	Multidisciplinary	03
BCM22S201	E-Commerce	SEC	04

Total Credits = 19

Department of Commerce
Govt Degree College Baramulla (Autonomous)

Minutes of Meeting

Dated: 15/10/22

Minutes of meeting of Board of Studies (BOS) in Commerce (UG) held on 15th October-2022 in the IQAC room of the Govt Degree College Baramulla to finalise draft curriculum for B.Com (Hon's) for academic session 2022-23 as per National Education Policy-NEP-2020

Agenda of the Meeting:

To finalise and approve syllabus for B.Com (UG) Hon's for academic session -2022-23 under NEP-2020.

Action Taken Report:

Board considered and approved the proposed scheme and curriculum unanimously after threadbare discussion on various parameters with some necessary modification and introduced a course entitled "Fundamentals of Investment" as Minor in Semester 2nd under Finance vertical and expressed its satisfaction on components incorporated therein.

Attendees of the Meeting:

S.No	Name and Position	Position in the Board	Signature
1	Dr. Rayees Ahmad Dar Asstt Prof, GDC Baramulla	Principal Nominee	<i>Rayees Ahmad</i> 15.10.22
2	Dr. Rizwan Fareed Khan Sr. Asstt Prof GDC Baramulla	Dean Academics/ Nominee	<i>Rizwan Khan</i>
3	Prof. Mohamad Altaf Dar Asstt. Prof GDC Baramulla	Chairman	<i>Mohamad Altaf Dar</i>
4	Prof. Kaiser Qayoom Malik Asstt. Prof GDC Baramulla	Member	<i>Kaiser Qayoom Malik</i>
5	Dr. Khalid Ashraf Chisti Asstt. Prof University of Kashmir	External Expert	<i>Khalid Ashraf Chisti</i>
6	Dr. Tanveer Ahmad Darzi Asstt. Prof University of Kashmir	External Expert	<i>Tanveer Ahmad Darzi</i>
7	Prof. M.Y Khan Associate Prof GDC Sopore	Co-opted Member	— NIL —
8	Dr. Arfat Ahmad Asstt. Prof AAAM Cluster University Sgr	Co-opted Member	<i>Arfat Ahmad</i>
9	Dr. Arshid Nabi Wani Asstt. Prof GDC Women's Baramulla	Co-opted Member	<i>Arshid Nabi Wani</i> 15.10.22
10	Prof. Zahoor Ahmad Mir Asstt Prof GDC Pattan	Co-opted Member	<i>Zahoor Ahmad Mir</i>
11	Dr. Sajad Ahmad Mir Lecturer, GDC Baramulla	Deptt Nominee	<i>Sajad Ahmad Mir</i>
12	Dr. Firdous Ahmad Parray Lecturer, GDC Baramulla	Deptt Nominee	<i>Firdous Ahmad Parray</i>

Mohamad Altaf Dar
Chairman 15.10.22

COMMERCE: ACCOUNTING & TAXATION

SEMESTER – 1 st	MAJOR / MINOR COURSE
COM122M1: COMMERCE FUNDAMENTALS OF ACCOUNTING	CREDITS: THEORY: 04 PRACTICAL / TUTORIAL: 02

Course Description:

This course is designed to provide the basic understanding, knowledge and perspective of Accounting Fundamentals that business organizations use and apply to record, analyze, and interpret the business transactions and help them in the decision making. The course covers Accounting Principles, Concepts, Conventions and basis of accounting; and, also, acquaint the students with the preparation of Subsidiary-books, Trail Balance, Bank Reconciliation Statement, Financial Statements and treatment of Depreciation. Moreover, to keep the students abreast about the use of the computer-technology in the field of accounting, the course also includes the application of Accounting Software/s in the preparation of Subsidiary Books and Financial Statements.

Course Objectives:

The broad course objectives are the following:

1. To enable the learners to have full understanding of basic Accounting Concepts and Conventions, and make them understand different Subsidiary Books, posting of Journal to Ledger, preparation of Trial Balance and rectification of errors.
2. To make the student understand how the Bank Reconciliation Statement is prepared and how accounting for Depreciation and Valuation of Inventory is done.
3. To enable the students, acquire the knowledge of Computerized Accounting like Tally and generating reports of Ledger, Trial Balance and Financial statements.

Learning Outcome:

After going through this course, the students are expected to have a clear understanding, knowledge and application of the Accounting skills as used in the business organizations.

Curriculum Details:

Unit – I

(Marks: 15)

Theoretical Framework: The nature of financial accounting principles –Accounting: Principles, Concepts: Conventions. Bases of Accounting; Cash bases and Accrual bases, Accounting equation. Identification of Financial Transactions; Source Documents, Journalizing, Rules of Debit and Credit, (Knowledge, Comprehension and Skill)

Unit – II

(Marks: 15)

Secondary Books: Purchase Book, Purchase return Book, Sales Book, Sales Return Book, Cash Book, Petty Cash Book, Ledger, types of Ledgers, posting of transactions to Ledger, balancing of ledger.

Trail Balance, Rectification of Errors, Classification of Errors, Location of Errors, Suspense Account, Closure of temporary accounts, Prepare post-closing trail balance, post reversing entries.

(Knowledge, Comprehension and Skill)

Unit – III

(Marks: 15)

Bank Reconciliation Statement: Meaning and Importance BRS, Types of BRS.

Depreciation Accounting, Depreciation and Amortization, Methods used to calculate Depreciation and Valuation of Inventory.

(Knowledge, Comprehension and Skill)

Unit-1

(Marks: 15)

Accounting of Accruals and Deferrals: Preparation of Financial Statements, Post Adjusted Trail Balance, Trading Account, Profit and Loss Account, and Balance Sheet.

(Knowledge, Comprehension and Skill)

Unit -V and Unit – VI (Tutorial/Practical) Continuous Assessment

(Marks: 30)

Computerized Accounting Systems

Tally: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry

Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.

Note: The Teacher shall give assignments from the above topics to the students and students shall submit report for evaluation by the concerned teacher.

(Knowledge, Comprehension and Skill)

Suggested Readings:

- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- A. K. Bhattacharyya, Financial Accounting for Business Managers, Prentice-Hall, New Delhi.
- S. A. Mccrary, Mastering Financial Accounting Essentials: The Critical Nuts & Bolts, John Wiley & Sons, Inc. New Jersey.
- J. J. Lerner, Bookkeeping & Accounting, McGrawhill, New York.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
- R.L. Gupta and V. K. Gupta, Principles and Practice of Accountancy Sultan Chand and Sons, New Delhi.
- J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.

Note: Latest edition of text books may be used

COMMERCE: FINANCE

SEMESTER – 1 st	MAJOR / MINOR COURSE
COM122M2: COMMERCE (INDIAN FINANCIAL SYSTEM)	CREDITS: THEORY: 04 PRACTICAL / TUTORIAL: 02

Course Description:

The course covers the entire gamut of Indian Financial system such as Financial Instruments, Financial Markets, Financial Institutions and Financial Services. It also highlights how important the efficient financial system is for the economic growth & development.

Objectives:

This course is aimed with the following specific objectives:

- To build conceptual understanding about various aspects of a financial system with particular reference to Indian Financial System;
- To grasp mechanics of various financial instruments, financial services and institutions;
- To understand mechanism of various types of financial markets.

Learning Outcomes:

After going through this course, the students are expected to:

- Have a thorough understanding of the rationale and significance of a financial system in supporting the acceleration of economic growth and development.
- Have an understanding of different of different money market instruments and how each of the segments of this market operates.
- How primary and secondary capital markets in India operate?
- How to invest directly or indirectly in the capital market?

Curriculum Details

Unit- I:

(Marks: 15)

Financial Systems: Significance, Functions and structure of financial system, Indian financial system, Financial Dualism, Financial Sector reforms, Financial instruments, Debentures, Shares, ADRs, GDRs and ECBs. Derivative trading –introduction.

Unit -II:

(Marks: 15)

Money Market: Meaning and Functions, Constituents of Money Market: Call Money Market, Treasury Bill Market, Certificate of Deposit Market, Commercial Bills Market and

Commercial Paper Market. Method of Auction of Treasury bills, RBI's Negotiated Dealing System, CCIL and its role as inter-bank market maker, FIMMDA and its role in money market.

Unit -III

(Marks: 15)

Capital Market : Structure and Functions of Capital Market; Primary Market its role & Functions, Methods of selling securities in Primary Market, SEBI Guidelines for different types of issues, procedures for Pricing of new issues, Appointment & role of Merchant Bankers, Underwriters, Lead Managers, Brokers, Bankers & Registrars, Allotment of shares, Secondary Market stock exchanges. Types of stock exchanges, Listing & De-listing of securities.

Unit -IV

(Marks: 15)

Financial Institutions: RBI; Commercial Banks; Developmental Financial Institutions; SEBI, Fee Based Financial Services, Fund Based Financial Institutions. NBFC's.

Unit-V and Unit-VI (Tutorial/Practical) Continuous Assessment

Review of Offer Document, Analysis of Public Issues and Analysis of Monthly Monetary Policy of RBI. Analysis of Indian Stock Markets. Assignment on new developments in the Indian Stock Market.

Note: The Teacher shall give assignments from the above topics to the students and students shall submit report for evaluation by the concerned teacher.

Suggested Readings:

- Pathak, Bharti, The Indian Financial System, 2nd Edition, Pearson Education, India 2008
- Khan, M. Y. Indian Financial System, Tata McGraw Hill New Delhi.
- Bhole, L. M., Indian Financial System, Tata McGraw Hill New Delhi.
- Bhole, L. M., Financial Institutions & Markets Structure, Growth & Innovations, Tata McGraw Hill New Delhi.
- Varshney, Indian Financial System Sultan P.N. Chand & Sons, New Delhi.
- Desai, Vasant, The Indian Financial System, Himalaya Publishing House, New Delhi.

1st SEMESTER
SKILL ENHANCEMENT COURSE (SEC)

COM122S: PERSONAL SELLING AND SALESMANSHIP

Credits: 4 (Theory: 2; Practical:2)

***Objective:** The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process; to understand selling as a career option and how to be a successful salesman.*

Part-I: Theory: 30 Marks

Unit-1

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference Between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

Unit-II

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; Handling of objections; Closing the sale; Post sales activities.

Part-II: Practical/Tutorials: 30 Marks

Unit-III & Unit-IV

1. Preparation of:
 - a. Sales Report & Documents
 - b. Sales Manual
 - c. Order Book/Sales Book
 - d. After sale services report
2. Demonstration of product; handling of customer complaints and closing of sale.

Suggested Readings:

1. *Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.*
2. *Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill*
3. *Futrell, Charles, Sales Management: Behaviour, Practices and Cases. The Dryden Press.*
4. *Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,*
5. *Johnson, Kurtz and Schueing, Sales Management, McGraw Hill*
7. *Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.*

COMMERCE: FINANCE

SEMESTER– 1 st to 3 rd	MULTI-DISCIPLINARY
COM022I2: COMMERCE (INTRODUCTION TO FINANCE)	CREDITS: 3

Course Description:

This course describes three basic forms of business organisation and the sources of finance to these business entities. Besides, it introduces the students to the subject matter of investments with a focus on different investment alternatives available to the investors in India.

Course Objectives:

- *To introduce the students to different forms of business organisations.*
- *To develop a comprehensive understanding of the different sources of finance available to business firms.*
- *To explain the significance of different financial statements and how these are prepared.*
- *To educate about the whole of spectrum of investment alternatives.*

Learning Outcomes

After going through this course, the students are expected to:

- *Have a fair understanding of different forms of business originations.*
- *Have a good understanding of various types and sources of finance.*
- *Have a fair understanding of fundamentals of investment.*

Curriculum Details

Unit I:

Forms Business Organisations, special features of Sole Proprietorship, Partnership firms and Joint Stock Companies. Public Limited Companies; Private Limited Companies; Public Sector Undertakings. Public Finance and Private Finance, Finance Function; Sources of Business Finance; Term Loans and Cash Credit Limit.

Unit II:

Long Term Finance: Shares, Preference Shares, Features and types of Preference shares; Equity Shares: Features and Types of Equity Shares. Debentures: Features and Types of Debentures, Warrants, SPNs.

Unit III:

Investment Alternatives: Investment, Speculation & Gambling; Investment Alternatives; Criteria for evaluating an Investment Avenue. Comparative Analysis of Financial Investments; Equity Shares, ADRs, GDRs & IDRs; Debentures; Deposits; Life Insurance; Bullion Market.

Suggested Readings:

- M. Y. Khan, Indian Financial System, Tata McGraw Hill New Delhi.
- Arthur J. Keown, John. D. Martin, J. William Pitty, Foundations of Finance, Pearson, New York.
- Pamela, P. Drake & Frank, J. Fabozzi, The Basics of Finance: An Introduction to Financial Markets, Business Finance, & Portfolio Management, John Wiley & Sons, New Jersey.
- Jonathan, Berk & Peter Demarzo. Corporate Finance, Pearson, New York.

COMMERCE: ACCOUNTING & TAXATION (COMMERCE)

SEMESTER – II	MAJOR/MINOR COURSE
COM222M1 COMMERCE: (PARTNERSHIP ACCOUNTING)	CREDITS: THEORY: 04 PRACTICAL / TUTORIAL: 02

Course Description

The course is designed to familiarize the students with the different facets, perspectives and methods of Partnership Accounting that partnership firms use and apply to record, organize and interpret their business transactions. Along with divulging the theoretical framework of partnership accounting, it sheds light on the various characteristics and features of partnership firms provided in the relevant laws of Partnership firm. This course makes an endeavor to make the students understand the impact and implications of admission, retirement and death of a partner on profit sharing ratios, goodwill, accumulated profits etc. This course also covers other vital topics of partnership accounting such as dissolution, insolvency, sale and amalgamation of partnership firms.

The broad course objectives are the following:

1. To enable the learners to have an understanding of accounting for partnership, preparation of profit and loss appropriation account, treatment of Goodwill and preparation of revaluation account and balance sheet.
2. To enable learners, understand the effect of admission of a partner on profit sharing ratio, accumulated profits and losses and make them understand various implication of retirement and death of a partner.
3. To enable the students, understand the effect of dissolution of partnership on settlement of accounts and make them learn the treatment of insolvency, sale and amalgamation of partnership firms.

Learning Outcome

After going through this course, the students are expected to develop a Clear understanding, knowledge and application of the skills in the field of Partnership Accounting.

Curriculum Details

UNIT-I

(Marks: 15)

Accounting for Partnership Firms: Partnership: features, Partnership Deed, Provisions of the Indian Partnership Act 1932 in the absence of partnership deed, Fixed v/s fluctuating capital accounts. Preparation of Profit and Loss Appropriation account - division of profit among partners, guarantee of profits, Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio), Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization.

(Knowledge, Comprehension and Skill)

UNIT-II

(Marks: 15)

Goodwill: meaning, factors affecting, need for valuation, methods for calculation (average profits, super profits and capitalization) , adjusted through partners' capital/ current account or by raising and writing off goodwill (AS 26). Change in the Profit-Sharing Ratio among the existing partners - sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits. Preparation of revaluation account and balance sheet.

- Admission of a partner - effect of admission of a partner on change in the profit-sharing ratio, treatment of goodwill (as per AS 26)), treatment for revaluation of assets and reassessment of liabilities, treatment of reserves, accumulated profits and losses, adjustment of capital accounts and preparation of capital, current account and balance sheet.

(Knowledge, Comprehension and Skill)

UNIT-III

(Marks: 15)

Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits, losses and reserves, adjustment of capital accounts and preparation of capital, current account and balance sheet. Preparation of loan account of the retiring partner. Calculation of deceased partner's share of profit till the date of death. Preparation of deceased partner's capital account and his executor's account.

(Knowledge, Comprehension and Skill)

UNIT-IV

(Marks: 15)

Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c (excluding piecemeal distribution, sale to a company and insolvency of partner(s)).

Partnership: - Insolvency, Piecemeal Distribution, Sale of a Firm and Amalgamation of Firms: introduction, decision in Garner vs Murray, Applicability of the decision in Garner vs Murray in India, Insolvency of a Firm, Piecemeal Distribution, Basis of Distribution of cash among partners towards their capitals, Maximum Loss method, proportionate method, Sale of a firm to company, Amalgamation of Firms.

(Knowledge, Comprehension and Skill)

Unit - 5 and 6 (Tutorial/Practical) Continuous Assessment

(Marks: 30)

Note: The Teacher shall give assignments from the above topics to the students and students shall submit report for evaluation by the concerned teacher.

(Knowledge, Comprehension and Skill)

Suggested Readings:

- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
- R.L. Gupta and V. K. Gupta, Principles and Practice of Accountancy Sultan Chand and Sons, New Delhi.
- J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.

Note: Latest edition of text books may be used

COMMERCE: FINANCE

SEMESTER – 2nd	MAJOR / MINOR COURSE
COM122M2: COMMERCE (FUNDAMENTALS OF INVESTMENT)	CREDITS: THEORY: 04 PRACTICAL / TUTORIAL: 02

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit 1: (Marks: 15)
The investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information.

Unit 2: (Marks: 15)
Shares; types of shares, shares valuation, asset approach, income approach, capital asset pricing model (CAPM). Bond; types of bonds, credit rating.

Unit 3: (Marks: 15)
Introductions to Fundamental Analysis, economic analysis, industry analysis, company analysis in securities market investment.

Unit 4: (Marks: 15)
Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation. Moving average.

Unit-V and Unit-VI (Tutorial/Practical) Continuous Assessment (Marks: 30)

Review of investment decisions, analysis of stock market movements and Analysis of selected market indices, analysis of performance of Indian stock markets. Assignment on new developments in the Indian financial market.

Note: The Teacher shall give assignments from the above topics to the students and students shall submit report for evaluation by the concerned teacher.

Suggested Readings:

S C.P. Jones, *Investments Analysis and Management*, Wiley, 8th Ed.
Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education.
R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education.
Mayo, *An Introduction to Investment*, Cengage Learning.

COMMERCE: FINANCE

SEMESTER– 1 st to 3 rd	MULTI-DISCIPLINARY
COM02212: COMMERCE (INTRODUCTION TO FINANCE)	CREDITS: 3

Course Description:

This course describes three basic forms of business organisation and the sources of finance to these business entities. Besides, it introduces the students to the subject matter of investments with a focus on different investment alternatives available to the investors in India.

Course Objectives:

- To introduce the students to different forms of business organisations.
- To develop a comprehensive understanding of the different sources of finance available to business firms.
- To explain the significance of different financial statements and how these are prepared.
- To educate about the whole of spectrum of investment alternatives.

Learning Outcomes

After going through this course, the students are expected to:

- Have a fair understanding of different forms of business originations.
- Have a good understanding of various types and sources of finance.
- Have a fair understanding of fundamentals of investment.

Curriculum Details

Unit I:

Forms Business Organisations, special features of Sole Proprietorship, Partnership firms and Joint Stock Companies. Public Limited Companies; Private Limited Companies; Public Sector Undertakings. Public Finance and Private Finance, Finance Function; Sources of Business Finance; Term Loans and Cash Credit Limit.

Unit II:

Long Term Finance: Shares, Preference Shares, Features and types of Preference shares; Equity Shares: Features and Types of Equity Shares. Debentures: Features and Types of Debentures, Warrants, SPNs.

Unit III:

Investment Alternatives: Investment, Speculation & Gambling; Investment Alternatives; Criteria for evaluating an Investment Avenue. Comparative Analysis of Financial Investments; Equity Shares, ADRs, GDRs & IDRs; Debentures; Deposits; Life Insurance; Bullion Market.

Suggested Readings:

- M. Y. Khan, Indian Financial System, Tata McGraw Hill New Delhi.
- Arthur J. Keown, John. D. Martin, J. William Pitty, Foundations of Finance, Pearson, New York.
- Pamela, P. Drake & Frank, J. Fabozzi, The Basics of Finance: An Introduction to Financial Markets, Business Finance, & Portfolio Management, John Wiley & Sons, New Jersey.
- Jonathan, Berk & Peter Demarzo. Corporate Finance, Pearson, New York.

SEMESTER – 2nd.
SKILL ENHANCEMENT COURSE (SEC)

COM222S: E-COMMERCE

Credits: 4 (Theory: 2; Practical: 2)
Total Marks: 60 (Theory: 30; Practical: 30)

Course Objectives: *To enable the student to become familiar with the mechanism for conducting business transactions through electronic means*

Part-I: Theory: 30 Marks

Unit –I

Introduction: Meaning, Nature, concepts, advantages, disadvantages and reasons for transacting online, types of E- Commerce, E- commerce business models (Introduction, key elements of a business model and categorizing major E- commerce business models), forces behind e-commerce.

Technology used in E- Commerce: The dynamics of World Wide Web and internet (meaning, evolution and features), Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs in- house development of a website)

Unit-II

E-payment System: Models and methods of e-payments (Debt Card, Credit Card, Smart Cards, e- money). Digital Signatures (Procedure, working and legal position), payment gateways, online banking, risks involved in e-payment.

On-line Business Transactions

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance payment of utility bills, online marketing.

Part-II: Practical/Tutorials: 30 Marks

Unit – III & IV

1. Development of website.
2. Surfing of different search engines.
3. Learning of HTML/Front Page.
4. Establishing of internet connection.
5. E-shopping.
6. Using of different electronic payments system such as credit card, debit card, electronic fund transfer, internet banking, mobile banking, UPI, NEFT, RTGS.

Suggested Readings:

1. *Kenneth C. Laudon, E- Commerce: Business, Technology, Society, 4th Edition, Pearson*
2. *Joseph PT. E-Commerce: An Indian Perspective, Prentice hall of India Pvt Ltd. New Delhi. Books:*
3. *David Whitely (2010), E-commerce, Strategy, technologies and Applications, Tata McGraw Hill Publishing Company Limited, New Delhi.*
4. *Dr.K.Abirami Devi & Dr. M. Alagammai, E-Commerce, Margham Publications, Chennai*
5. *Kamalesh N. Agarwala Business on the net, an introduction to the 'Whats' and 'Hows' of e-commerce Macmilan India Limited, New Delhi*