

**UNDER GRADUATE PROGRAMME: COMMERCE (E-COMMERCE)**

**CHOICE BASED CREDIT SYSTEM**

**For the students admitted from 2019-2022 Batch**



**DEPARTMENT OF B.COM (E-COMMERCE)**

**NGM COLLEGE**

*(An autonomous college affiliated to Bharathiar University, Coimbatore)*

POLLACHI - 642 001

**SCHEME OF EXAMINATION AND SYLLABUS**

## **NGM College**

### **Vision**

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

### **Mission**

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instil research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

## **Department of Commerce (E-Commerce)**

### **Vision**

- To make the students well versed in the domain of Electronic Commerce
- To enrich the communicative ability of the students
- To increase the employability skills

### **Mission**

The curriculum is qualitatively outstanding and innovative. Theory and application oriented E-Commerce Technology papers are offered which is directed at the present and – as far as it is foreseeable – future requirement of the business to pursue knowledge through Academic, Co-curricular and extra-curricular activities.

**B.COM (E-COMMERCE)**  
**(FOR THE CANDIDATES FROM THE ACADEMIC YEAR 2019-2022)**  
**(2019-2022 Batch)**

**I TO VI SEMESTERS: SCHEME OF EXAMINATIONS**

| Part          | Subject Code | Subject                                                             | Ins. Hours Per | Exam  |     |     |       | Cre dit |
|---------------|--------------|---------------------------------------------------------------------|----------------|-------|-----|-----|-------|---------|
|               |              |                                                                     |                | Hours | CIA | ESE | Total |         |
| Semester – I  |              |                                                                     |                |       |     |     |       |         |
| I             | 19UTL101     | Tamil / Hindi Paper/French – I                                      | 6              | 3     | 25  | 75  | 100   | 3       |
| II            | 19UEN101     | Communication Skills– I                                             | 5              | 3     | 25  | 75  | 100   | 3       |
| III           | 19UEC101     | CORE I : Financial Accounting                                       | 5              | 3     | 25  | 75  | 100   | 4       |
|               | 19UEC102     | CORE II : Business Application Software                             | 4              | 3     | 25  | 75  | 100   | 4       |
|               | 19UEC1A1     | ALLIED I : Business Economics                                       | 4              | 3     | 25  | 75  | 100   | 4       |
|               | 19UEC103     | CORE III : Programming Laboratory – I : MS – Office                 | 4              | 3     | 40  | 60  | 100   | 2       |
| IV            | 19UHR101     | Human Rights                                                        | 1              | 2     | -   | 50  | 50    | 2       |
|               | 19HEC101     | Human Excellence - Personal Values & SKY yoga practice-1            | 1              | 2     | 25  | 25  | 50    | 1       |
| V             |              | Extension Activities                                                | -              | -     | -   | -   | -     | -       |
| Total         |              |                                                                     | 30             | -     | 190 | 510 | 700   | 23      |
| Semester – II |              |                                                                     |                |       |     |     |       |         |
| I             | 19UTL202     | Tamil / Hindi Paper/French – II                                     | 6              | 3     | 25  | 75  | 100   | 3       |
| II            | 19UEN202     | Communication Skills– II                                            | 5              | 3     | 25  | 75  | 100   | 3       |
| III           | 19UEC204     | CORE IV : Higher Financial Accounting                               | 6              | 3     | 25  | 75  | 100   | 4       |
|               | 19UEC205     | CORE V : Fundamentals of E-commerce                                 | 4              | 3     | 25  | 75  | 100   | 4       |
|               | 19UEC206     | CORE VI :Commercial Law                                             | 4              | 3     | 25  | 75  | 100   | 4       |
|               | 19UEC2A2     | ALLIED II : : Programmmg Laboratory – II : Accounting Package Tally | 2              | 3     | 20  | 30  | 50    | 2       |
| IV            | 19EVS201     | Environmental Studies                                               | 2              | 2     | -   | 50  | 50    | 2       |
|               | 19HEC202     | Human Excellence - Family Values& SKY yoga practice-2               | 1              | 2     | 25  | 25  | 50    | 1       |
| V             |              | Extension Activities                                                | -              | -     | -   | -   | -     | -       |

|  |  |              |           |          |            |            |            |           |
|--|--|--------------|-----------|----------|------------|------------|------------|-----------|
|  |  | <b>TOTAL</b> | <b>30</b> | <b>-</b> | <b>170</b> | <b>480</b> | <b>650</b> | <b>23</b> |
|--|--|--------------|-----------|----------|------------|------------|------------|-----------|

| Part           | Subject Code          | Subject                                                                          | Ins. Hours Per Week | Exam  |     |     |       | Credit |
|----------------|-----------------------|----------------------------------------------------------------------------------|---------------------|-------|-----|-----|-------|--------|
|                |                       |                                                                                  |                     | Hours | CIA | ESE | Total |        |
| Semester – III |                       |                                                                                  |                     |       |     |     |       |        |
| III            | 19UEC307              | CORE VII : Corporate Accounting                                                  | 6                   | 3     | 25  | 75  | 100   | 4      |
|                | 19UEC308              | CORE VIII : Object Oriented Programming with C++                                 | 6                   | 3     | 25  | 75  | 100   | 4      |
|                | 19UEC309              | CORE IX : Modern Marketing                                                       | 6                   | 3     | 25  | 75  | 100   | 4      |
|                | 19UEC310              | CORE X : Programming Laboratory – III :Object oriented programming with C ++     | 4                   | 3     | 40  | 60  | 100   | 2      |
|                | 19UEC3A3              | ALLIED III: Business Mathematics and Statistics                                  | 6                   | 3     | 25  | 75  | 100   | 4      |
|                | 19UEC3N1/<br>19UEC3N2 | NON-MAJOR ELECTIVE Subjects – 1<br>Dynamics in E-commerce / E-BANKING            | 1                   | 2     | -   | 50  | 50    | 2      |
| IV             | 19HEC303              | Human Excellence - Professional Values& SKY yoga practice-3                      | 1                   | 2     | 25  | 25  | 50    | 1      |
| V              |                       | Extension Activities                                                             | -                   | -     | -   | -   | -     | -      |
| Total          |                       |                                                                                  | 30                  | -     | 165 | 435 | 600   | 21     |
| Semester – IV  |                       |                                                                                  |                     |       |     |     |       |        |
| III            | 19UEC411              | CORE XI: Higher Corporate Accounting                                             | 6                   | 3     | 25  | 75  | 100   | 4      |
|                | 19UEC412              | CORE XII : Software Development with Visual Basics                               | 6                   | 3     | 25  | 75  | 100   | 5      |
|                | 19UEC413              | CORE XIII : Company Law and Secretarial Practice                                 | 6                   | 3     | 25  | 75  | 100   | 4      |
|                | 19UEC414              | CORE XIV : Programming Laboratory – IV : Software Development with Visual Basics | 4                   | 3     | 40  | 60  | 100   | 2      |
|                | 19UEC4A4              | ALLIED IV : Banking and Insurance                                                | 6                   | 3     | 25  | 75  | 100   | 5      |
|                | 19UEC4N3/<br>19UEC4N4 | NON-MAJOR ELECTIVE Subjects – 2<br>Applications of E-commerce /E-COMMERCE        | 1                   | 2     | -   | 50  | 50    | 2      |
| IV             | 19HEC404              | Human Excellence - Social Values& SKY yoga practice-4                            | 1                   | 2     | 25  | 25  | 50    | 1      |
| V              |                       | Extension Activities: Annexure I                                                 | -                   | -     | 50  | -   | 50    | 1      |
|                |                       | Total                                                                            | 30                  |       | 215 | 435 | 650   | 24     |

| Part          | Subject Code          | Subject                                                                                        | Ins. Hours Per Week | Exam  |     |     |       | Credit |
|---------------|-----------------------|------------------------------------------------------------------------------------------------|---------------------|-------|-----|-----|-------|--------|
|               |                       |                                                                                                |                     | Hours | CIA | ESE | Total |        |
| Semester – V  |                       |                                                                                                |                     |       |     |     |       |        |
| III           | 19UEC515              | CORE XV : Cost Accounting                                                                      | 6                   | 3     | 25  | 75  | 100   | 4      |
|               | 19UEC5E1/<br>19UEC5E2 | ELECTIVE I : Information Security & E-commerce Technology/ Software Engineering                | 6                   | 3     | 25  | 75  | 100   | 5      |
|               | 19UEC5E3/<br>19UEC5E4 | ELECTIVE II: Software Project Viva – Voce/Commerce Practical’s                                 | 1                   | -     | 10  | 40  | 50    | 2      |
|               | 19UEC 516             | CORE XVI: Income Tax                                                                           | 6                   | 3     | 25  | 75  | 100   | 4      |
|               | 19UEC517              | CORE XVII : Internet & Web Designing                                                           | 5                   | 3     | 25  | 75  | 100   | 5      |
|               | 19UEC518              | CORE XVIII: Programming Laboratory – V: Internet & Web Designing                               | 4                   | 3     | 40  | 60  | 100   | 2      |
|               | 19UEC5S1/<br>19UEC5S2 | SKILL BASED ELECTIVE Subjects - 1<br>Fundamentals of Entrepreneurship/Organisational Behaviour | 1                   | 2     | -   | 50  | 50    | 2      |
| IV            | 19HEC505              | Human Excellence - National Values & SKY yoga practice-5                                       | 1                   | 2     | 25  | 25  | 50    | 1      |
|               | 19GKL501              | Skill Based Subjects : General Awareness*                                                      | *SS                 | 3     | -   | 50  | 50    | 2      |
| Total         |                       |                                                                                                | 30                  | -     | 175 | 525 | 700   | 27     |
| Semester – VI |                       |                                                                                                |                     |       |     |     |       |        |
| III           | 19UEC619              | CORE XIX : Management Accounting                                                               | 6                   | 3     | 25  | 75  | 100   | 4      |
|               | 19UEC620              | CORE XX: Indirect Taxation                                                                     | 6                   | 3     | 25  | 75  | 100   | 4      |
|               | 19UEC6E5/<br>19UEC6E6 | ELECTIVE III: E-Commerce Strategy and Applications/Open Source Technologies                    | 6                   | 3     | 25  | 75  | 100   | 5      |
|               | 19UEC621              | CORE XXI : Java Programming                                                                    | 5                   | 3     | 25  | 75  | 100   | 4      |
|               | 19UEC622              | CORE XXII : Programming Laboratory – VI: Java                                                  | 4                   | 3     | 40  | 60  | 100   | 2      |
| IV            | 19UEC6S3/<br>19UEC6S4 | SKILL BASED ELECTIVE Subjects - 2<br>Principles of Management / Project management             | 1                   | 2     | -   | 50  | 50    | 2      |
| V             | 19HEC606              | Human Excellence - Global Values & SKY yoga practice-6                                         | 2                   | 2     | 25  | 25  | 50    | 1      |
|               |                       | Total                                                                                          | 30                  | -     | 165 | 435 | 600   | 22     |
| Grand Total   |                       |                                                                                                | 180                 |       |     |     | 3900  | 140    |

### Annexure – I: List of Part – V Subjects

| S.No | Subject Code | Subjects                          |
|------|--------------|-----------------------------------|
| 1.   | 19 UNC 401   | NCC                               |
| 2.   | 19 UNS 402   | NSS                               |
| 3.   | 19 USG 403   | Sports and Games                  |
| 4.   | 19 URO 404   | Rotract Club                      |
| 5.   | 19 URR 405   | Red Ribbon Club                   |
| 6.   | 19 UYR 406   | Youth Red Cross                   |
| 7.   | 19 UCA 407   | Consumer Awareness Club           |
| 8.   | 19 UED 408   | Entrepreneurship Development Cell |
| 9.   | 19 UCR 409   | Center for Rural Development      |
| 10.  | 19 USS 410   | Students Guild of Service         |
| 11.  | 19 UGS 411   | Green Society                     |
| 12.  | 19 UEO 412   | Equal Opportunity Cell            |
| 13.  | 19 UFA 413   | Fine Arts Club                    |

### List of Part III Subjects (Core Elective Papers)

| S.No | Subject Code | Subjects                                     |
|------|--------------|----------------------------------------------|
| 1.   | 19UEC5E1     | Information Security & E-commerce Technology |
| 2.   | 19UEC5E2     | Software Engineering                         |
| 3.   | 19UEC5E3     | Software Project Viva – Voce                 |
| 4.   | 19UEC5E4     | Commerce Practical's                         |
| 5.   | 19UEC6E5     | E-Commerce Strategy and Applications         |
| 6.   | 19UEC6E6     | Open Source Technologies                     |

### General Question Pattern PART I, II & III

| Max. Marks: 100 | Internal: 25                                                     | External : 75 |       |
|-----------------|------------------------------------------------------------------|---------------|-------|
| Section         | Pattern                                                          | Mark          | Total |
| <b>Part A</b>   | 1-5 Multiple choice with 4 options (One question from each unit) | 10X1          | 10    |
|                 | 6-10 Short answers (One question from each unit)                 |               |       |
| <b>Part B</b>   | 11-15 Either /Or type (One question from each unit)              | 5X5           | 25    |
| <b>Part C</b>   | 16-21 Four out of six (Question no. 16 is compulsory)            | 4X10          | 40    |
| Total : 75      |                                                                  |               |       |

### Question Pattern for PART –IV

| Max. Marks: 100 | External : 50                                    |      |       |
|-----------------|--------------------------------------------------|------|-------|
| Section         | Pattern                                          | Mark | Total |
| <b>Part A</b>   | 1-5 Multiple choice with 4 options               | 5X1  | 5     |
|                 | 6-10 Short answers (One question from each unit) | 5X1  | 5     |
| <b>Part B</b>   | Answer any questions five out of eight (11-18)   | 5X8  | 40    |
| Total : 50      |                                                  |      |       |

CIA : Test – I: 2.5 Units  
Test – II: Remaining 2.5 Units

### Bloom's Taxonomy Based Assessment Pattern

**K1**-Remember ; **K2**- Understanding ; **K3**- Apply ; **K4**-Analyze ; **K5**- Evaluate

#### 1. Theory: 75 Marks

(i) TEST- I & II and ESE:

| Knowledge Level | Section               | Marks   | Description           | Total |
|-----------------|-----------------------|---------|-----------------------|-------|
| K1 & K2         | A(Answer all)         | 10x1=10 | MCQ/Define            | 75    |
| K3              | B (Either or pattern) | 5x5=25  | Short Answers         |       |
| K4              | C(Answer 4 out of 6)  | 4x10=40 | Descriptive/ Detailed |       |

#### 2. Theory: 50 Marks

| Knowledge Level | Section               | Marks    | Description      | Total |
|-----------------|-----------------------|----------|------------------|-------|
| K1              | A(Answer all)         | 10x1=10  | MCQ/Define       | 50    |
| K2 & k3         | B (Either or pattern) | 5 x 8=40 | Detailed Answers |       |

#### 3. Practical Examinations:

| Knowledge Level | Section                 | Marks | Total |
|-----------------|-------------------------|-------|-------|
| K3              | Practical & Record work | 60    | 100   |
| K4              |                         | 40    |       |
| K5              |                         |       |       |

#### 4. Practical Examinations:

| Knowledge Level | Section                                                       | Marks | Total |
|-----------------|---------------------------------------------------------------|-------|-------|
| K3              | Practical & Record work<br>(Programming laboratory-II: Tally) | 30    | 50    |
| K4              |                                                               | 20    |       |
| K5              |                                                               |       |       |

### Components of Continuous Assessment

| Components         |    | Calculation          | CIA Total |
|--------------------|----|----------------------|-----------|
| Test 1             | 75 | $\frac{75+75+25}{7}$ | 25        |
| Test 2             | 75 |                      |           |
| Assignment/Seminar | 25 |                      |           |

### **Programme Outcomes**

**P01.** To qualify the students to meet the requirements of the society and enlightening the education to global standards

**P02.** To familiarize students with accounting, managerial and technical foundation for enhancing their business acumen.

**P03.** To discuss the concepts of e-Commerce technologies in the digital era based on the changing business environment.

**P04.** To nurture the students in intellectual, personal, inter-personal and societal skills with a focus on their relevant career.

**P05.** To enable the students to acquaint knowledge by applying information technology in order to meet the future challenges of business with zeal and confident.

### **Programme Specific Outcomes**

**PS01** To develop the conceptual knowledge and application skills in the domain of Commerce and E-Commerce

**PS02** To expose the students knowledge in various provisions of Law, computer practical's, e-filing and preparation of project reports

**PS03** To equip the students with the skills required to lead top managerial position

**PS04** To create awareness among the students about the emerging trends in the E-Commerce.

## **DEPARTMENT OF COMMERCE (E-COMMERCE)**

### ***PROGRAMME OUTCOMES***

**PO1.** To qualify the students to meet the requirements of the society and enlightening the education to global standards

**PO2.** To familiarize students with accounting, managerial and technical foundation for enhancing their business acumen.

**PO3.** To discuss the concepts of E-Commerce technologies in the digital era based on the changing business environment.

**PO4.** To nurture the students in intellectual, personal, inter-personal and societal skills with a focus on their relevant career.

**PO5.** To enable the students to acquaint knowledge by applying information technology in order to meet the future challenges of business with zeal and confident.

### ***PROGRAMME SPECIFIC OUTCOMES***

**PSO1** To develop the conceptual knowledge and application skills in the domain of Commerce and E-Commerce

**PSO2** To expose the students knowledge in various provisions of Law, computer practical's, e-filing and preparation of project reports

**PSO3** To equip the students with the skills required to lead top managerial position

**PSO4** To create awareness among the students about the emerging trends in the E-Commerce

**PSO5** To acquire successful career in accounting, finance, e-commerce and pursue higher education and research

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|                        |                         |                             |                                             |                |
|------------------------|-------------------------|-----------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com E-commerce</b> | <b>Programme Title :</b>    | <b>Bachelor of Commerce with E-commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC101</b>         | <b>Title</b>                | <b>Batch :</b>                              | <b>2019-22</b> |
| <b>Hrs/Week:</b>       | <b>06</b>               | <b>Financial Accounting</b> | <b>Semester</b>                             | <b>I</b>       |
|                        |                         |                             | <b>Credits:</b>                             | <b>04</b>      |

### Course Objective

To impart knowledge to the students for the preparation of various accounting statements

### Course Outcome

|           |            |                                                                                                                                         |
|-----------|------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.                               |
| <b>K2</b> | <b>CO2</b> | To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.          |
| <b>K3</b> | <b>CO3</b> | To apply skills in critical-thinking and problem-solving                                                                                |
| <b>K4</b> | <b>CO4</b> | To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. |

### Unit-1 Introduction to Accounting Cycle

Accounting – Definition - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader (AS-04). (15 hrs)

### Unit-2 Depreciation Accounting (AS-06) and Single Entry System

Depreciation Accounting – *Methods of Depreciation*- Straight Line and Diminishing Balance Methods – Annuity Method.

Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method. (15 hrs)

### Unit-3 Consignment Accounts

Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss). (16 hrs)

### Unit-4 Joint Venture Account (AS-11)

Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept (16 hrs)

## Unit-5 Royalty Accounting

Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss) (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

**Note:** Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

### Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13<sup>th</sup> Revised Edition, New Delhi, Sultan Chand and Sons.

### Books for Reference:

1. Jain and Narang (2017), Financial Accounting. Chennai, Kalyani Publishers.
2. Vinayakam. N and Charumathi,B. (2017), Financial Accounting. New Delhi, Sultan Chand and Sons.

### Mapping

| CO  | PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|-----|------|------|------|------|------|
| CO1 |     | H    | H    | M    | M    | H    |
| CO2 |     | H    | M    | M    | M    | H    |
| CO3 |     | M    | H    | M    | S    | M    |
| CO4 |     | H    | S    | H    | H    | M    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| M.Ragaprabha       | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

## Course Objective

To impart the students about MS office in business decision making.

|                        |                         |                                      |                                             |                |
|------------------------|-------------------------|--------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>             | <b>Bachelor of Commerce With E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC102</b>         | <b>Title</b>                         | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Business Application Software</b> | <b>Semester</b>                             | <b>I</b>       |
| <b>Hrs/Week:</b>       | <b>03</b>               |                                      | <b>Credits:</b>                             | <b>04</b>      |

## Course Outcomes (CO)

|           |            |                                                                                             |
|-----------|------------|---------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the concepts used in business application software.                            |
| <b>K2</b> | <b>CO2</b> | To understand fundamentals of computer hardware and software.                               |
| <b>K3</b> | <b>CO3</b> | To apply business application software like MS Office, MS-Excel, Power point and MS Access. |
| <b>K4</b> | <b>CO4</b> | To analyze the miscellaneous features of word.                                              |

### Unit I (10 hrs)

Introduction to computers – Introduction to windows –Introduction to word – Editing a document – Move and copy text –Formatting text and paragraph – finding and replacing text-spelling and grammar checking.

### Unit II (10 hrs)

Using tabs - enhancing documents - Columns, tables and other features – using graphics, templates and wizards – using mail merge – *miscellaneous features of word*.

### Unit III (12 hrs)

Introduction to worksheet and excel - Getting started with excel - Editing cells and using commands and functions – Moving and copying inserting and deleting rows and columns – Formatting a worksheet - Printing the worksheet - Creating charts - using date and time – naming ranges and using simple statistical and mathematical functions – additional formatting commands and drawing toolbars – miscellaneous commands and functions.

### Unit IV (10 hrs)

Access-Databases and tables-Creating Tables for storing data – Relationship between tables – Selection with queries-*Building user interface with forms* – Displaying data with reports.

## Unit V (10 hrs)

Introduction to power point – Creating a presentation different views in power point – Running a slide show – Animation and sound – Importing objects from other applications Automated presentations – Printing the presentations – Modifying and integrating presentations.

*\*Italicized texts are for self study*

|                      |
|----------------------|
| Seminar & Assignment |
|----------------------|

### Books for Study:

1. Nellai Kannan(2011). MS Office , Nels Publications, New Delhi, 2011
2. Dorling Kindersky(2012), MS.Office-2007, seventh Edition, Pearsons (India)pvt Ltd.,New Delhi.

### Books for Reference:

1. Taxalli.R.K,(2014) PC Software for windows made simple, 2<sup>nd</sup> Edition,The Mc Graw Hill Co
2. Russell Stultz.A, Learn Microsoft Office 97. Wordware; Pap/Dis edition 1997

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | H    | S    | M    | H    | S    |
| CO2      | H    | M    | H    | S    | H    |
| CO3      | M    | M    | S    | H    | M    |
| CO4      | M    | H    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by  | Approved by       |
|--------------------|--------------------|-------------|-------------------|
| Name and Signature | Name and Signature | CDC         | COE               |
| Dr.M.V.Sathiyabama | Dr.M.V.Sathiyabama | M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature   | Signature         |

|                        |                             |                           |                                                 |                |
|------------------------|-----------------------------|---------------------------|-------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com<br/>E-Commerce</b> | <b>Programme Title :</b>  | <b>Bachelor of Commerce<br/>with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC1A1</b>             | <b>Title</b>              | <b>Batch :</b>                                  | <b>2019-22</b> |
|                        |                             | <b>Business Economics</b> | <b>Semester</b>                                 | <b>I</b>       |
| <b>Hrs/Week:</b>       | <b>04</b>                   |                           | <b>Credits:</b>                                 | <b>04</b>      |

### Course Objective

To enable students to examine the importance of economic analysis for business decision making .

### Course Outcomes (CO)

|           |            |                                                                                |
|-----------|------------|--------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To Apply an ethical understanding and perspective to business situations.      |
| <b>K2</b> | <b>CO2</b> | To understand marginal analysis for decision making.                           |
| <b>K3</b> | <b>CO3</b> | To keep in mind the various concepts of cost and its relationship with output. |
| <b>K4</b> | <b>CO4</b> | To analyses various pricing policy method.                                     |

### Unit-1 (10 Hrs)

Economics – Definition – Micro and Macro Economics – Business Economics –Definition  
Scope of Business Economics – Economic Concepts Applied in Business Economics – ***Role and Responsibilities of a Business Economist.***

### Unit-2 (12 Hrs)

Law of Demand – ***Determinants of Demand*** – Indifference Curve Analysis – Consumer’s  
Equilibrium – Elasticity of Demand – Types – Demand Forecasting – Methods of Demand  
Forecasting - Consumer Surplus –Measurement of Consumer Surplus.

### Unit-3 (10 Hrs)

Cost Concepts – Cost – Output Relationship –Production-Function–Isoquants – Law of  
variable Proportions – Returns to Scale –Producer’s Equilibrium.

### Unit-4 (10 Hrs)

Market Structure – Price and Output Determination under Perfect Competition –Monopoly  
Discrimination Monopoly–Monopolistic Competition – Oligopoly: Cartels, Price Leadership  
and Price Rigidity.

### Unit-5 (10 Hrs)

Pricing Policy – Objectives of pricing policy – Pricing policy methods – Capital Budgeting –  
Importance – Evaluation techniques National Income – Definition -Concepts Methods.

*\*Italicized texts are for self study*

### Books for Study:

Reddy, P.N. and H.R. Appanniah (2014), Principles of Business Economics, New Delhi: S. Chand & Company Limited.

### Books for Reference::

1.Shankaran.S(2009) Business Economics, Progressive Corporation Private Ltd .

2. Mankar V.G (2009) Business Economics ,Chennai, Mcmillian Publishers.

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| C01      | H    | H    | M    | H    | S    |
| C02      | M    | M    | H    | S    | H    |
| C03      | S    | S    | S    | M    | M    |
| C04      | M    | H    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by<br>Name and Signature | Verified by HoD<br>Name and Signature | Checked by<br>CDC | Approved by<br>COE |
|------------------------------------------|---------------------------------------|-------------------|--------------------|
| T.Kiruthika                              | Dr.M.V.Sathiyabama                    | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                                | Signature                             | Signature         | Signature          |

|                 |                  |                                    |                                      |         |
|-----------------|------------------|------------------------------------|--------------------------------------|---------|
| Programme Code: | B.Com E-Commerce | Programme Title :                  | Bachelor of Commerce With E-Commerce |         |
| Course Code:    | 19UEC103         | Title                              | Batch :                              | 2019-22 |
|                 |                  | Programming laboratory-I:MS-Office | Semester                             | I       |
| Hrs/Week:       | 04               |                                    | Credits:                             | 02      |

### **Course Objective**

To enable the students to gain adequate knowledge on MS Word, MS Excel, MS Power point, MS Access.

### **Course Outcomes (CO)**

|           |            |                                                                                           |
|-----------|------------|-------------------------------------------------------------------------------------------|
| <b>K3</b> | <b>CO1</b> | To recollect the usage of computers and its essential components in business and society. |
| <b>K4</b> | <b>CO2</b> | To get the idea of work with files and folders.                                           |
| <b>K5</b> | <b>CO3</b> | To verify technical knowledge and perform specific technical skills .                     |

### **Content (52 Hrs)**

#### **MS Word**

1. Document with Alignment – Header and Footer
2. Document with Special Effects – Insert Pictures
3. Creation of Table
4. Resume using Templates
5. Mail Merge
6. Macro

#### **MS Excel**

1. Increment Abstract and Inventory Control
2. Salary Abstract
3. Individual Mark sheet
4. Sales Budget
5. Break Even Chart
6. Sub Total
7. Auto Filter
8. Advance Filter
9. Pivot Table

#### **MS Power Point**

1. Sales Slide and Graphical Presentation
2. Advertisement Slide
3. Organizational Chart

#### **MS Access**

1. Table and Records
2. Employees Salary using Table and Queries
3. Employees Salary using Reports and forms

### Mapping

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | H    | M    | H    | M    | H    |
| <b>C03</b> | M    | S    | H    | M    | M    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by  | Approved by       |
|--------------------|--------------------|-------------|-------------------|
| Name and Signature | Name and Signature | CDC         | COE               |
| Dr.M.V.Sathiyabama | Dr.M.V.Sathiyabama | M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature   | Signature         |

|                        |                             |                                    |                                                 |                |
|------------------------|-----------------------------|------------------------------------|-------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com<br/>E-Commerce</b> | <b>Programme Title :</b>           | <b>Bachelor of Commerce<br/>with E-commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC204</b>             | <b>Title</b>                       | <b>Batch :</b>                                  | <b>2019-22</b> |
| <b>Hrs/Week:</b>       | <b>06</b>                   | <b>Higher Financial Accounting</b> | <b>Semester</b>                                 | <b>II</b>      |
|                        |                             |                                    | <b>Credits:</b>                                 | <b>04</b>      |

### Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

### Course Outcomes (CO)

|           |            |                                                                                                                   |
|-----------|------------|-------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the rules for admission, retirement and death of a partner in a firm.                                |
| <b>K2</b> | <b>CO2</b> | To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners. |
| <b>K3</b> | <b>CO3</b> | To apply the relevant rule for settlement of accounts among partners after dissolution.                           |
| <b>K4</b> | <b>CO4</b> | To analyses the procedures involved in accounting processes and its application.                                  |

### Unit-1 Admission and Retirement of Partner

Partnership- Introduction- *Types* - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.

Retirement of Partner – Calculation of Gaining Ratio – *Revaluation of Assets and Liabilities*– Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only) (15hrs)

### Unit-2 Death of a partner and Dissolution of firm

Death of a Partner - Executor's Account - Dissolution of firm (15 hrs)

### Unit-3 Insolvency of partner and Sale of firm

Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company (15 hrs)

#### Unit-4 Branch and Departmental accounts

Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) –  
Departmental Accounts – Inter-Departmental Transfer. (15 hrs)

#### Unit-5 Hire Purchase and Installment accounting

Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-  
Installment Accounting. (15 hrs)

**Total Contact hrs / Semester (78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

#### Books for Study:

Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

#### Books for Reference:

1. Reddy and Murthy (2017), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017), Advanced Accountancy, New Delhi, S.Chand and Company.

#### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | H    | H    | H    | H    | H    |
| CO2      | H    | H    | S    | S    | M    |
| CO3      | H    | S    | S    | H    | M    |
| CO4      | H    | M    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| M.Ragaprabha              | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthu kumaran |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                   |                                             |                |
|------------------------|-------------------------|-----------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>          | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC205</b>         | <b>Title</b>                      | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Fundamentals of E-Commerce</b> | <b>Semester</b>                             | <b>II</b>      |
| <b>Hrs/Week:</b>       | <b>04</b>               |                                   | <b>Credits:</b>                             | <b>04</b>      |

### Course Objective

To impart the students about the conceptual and theoretical knowledge of E – Commerce, mechanisms involved in the models of E-commerce.

### Course Outcomes (CO)

|           |            |                                                                           |
|-----------|------------|---------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the fundamental understanding of Information Technology.      |
| <b>K2</b> | <b>CO2</b> | To understand the difference between traditional commerce and e-commerce. |
| <b>K3</b> | <b>CO3</b> | To apply the acquired knowledge about various models of e-commerce.       |
| <b>K4</b> | <b>CO4</b> | To analyse the legal provisions relating to internet security.            |

### Unit I (10 Hrs)

Introduction to information technology – characteristics – uses of information – flow of information in organization – levels – categories.

### Unit II (10 Hrs)

Internet and Extranet: Definition of Internet-Advantages and Disadvantages of the Internet-Component of a Internet Information technology structure - Development of a Intranet & Extranet and Intranet Difference.

### Unit III (10 Hrs)

Introduction to E- commerce : Meaning and concept – E- commerce v/s Traditional Commerce – History of E- Commerce – features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – ***Applications of E- commerce.***

### Unit IV (12 Hrs)

Business models of E – Commerce: Business to Business – Business to customers – customers to customers - Business to Government – Business to employee- Influencing

factors of successful E- Commerce – E- Business – Introduction – Meaning & definition – E- Business Architecture.

### Unit V (10 Hrs)

Internet Security: Secure Transaction -Computer Monitoring -Privacy on Internet - Corporate Email privacy -Computer Crime( Laws , Types of Crimes – Threats - Attack on Computer System - - Hacking- **Computer Virus**- Software Packages for privacy .

*\*Italicized texts are for self study*

|                                                                    |
|--------------------------------------------------------------------|
| Power Point Presentations, Group discussions, Seminar & Assignment |
|--------------------------------------------------------------------|

### Books for Study:

1. C.S.Rayudu(2018),E-Commerce & E-Business',Himalaya Publishing House, New Delhi.
- 2.Parameswaran.R, Sarvana Kumar, Jayalakshi. T (2014), A Text book of Information Technology ,Publisher : S.Chand Group, New Delhi

### Books for Reference:

1. G.S.V.Murthy (2014) E-Commerce Concepts, Models, Strategies, Himalaya Publishing House,New delhi.
2. Kamlesh K Bajaj and Debjani Nag(2012) Electronic commerce ,Tata McGraw Hill Publishing Company Ltd,New Delhi.

### Mapping

| CO \ PSO | PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|-----|------|------|------|------|------|
|          | CO  |      |      |      |      |      |
| C01      |     | H    | S    | M    | L    | S    |
| C02      |     | H    | M    | H    | S    | H    |
| C03      |     | M    | S    | S    | M    | M    |
| C04      |     | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by     | Verified by HoD    | Checked by     | Approved by       |
|------------------------|--------------------|----------------|-------------------|
| Name and Signature     | Name and Signature | CDC            | COE               |
| B.Indirapriyadharshini | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature              | Signature          | Signature      | Signature         |

|                        |                 |                          |                                             |                  |
|------------------------|-----------------|--------------------------|---------------------------------------------|------------------|
| <b>Programme code:</b> | <b>B.Com</b>    | <b>Programme Title :</b> | <b>Bachelor of Commerce with E-Commerce</b> |                  |
| <b>Course Code:</b>    | <b>19UEC206</b> | <b>Title</b>             | <b>Batch :</b>                              | <b>2019-2022</b> |
|                        |                 | <b>Commercial Law</b>    | <b>Semester</b>                             | <b>II</b>        |
| <b>Hrs/Week:</b>       | <b>04</b>       |                          | <b>Credits:</b>                             | <b>04</b>        |

### Course Objective

To make the students to understand the fundamentals of Commercial Laws.

### Course Outcomes (CO)

|           |            |                                                                                                              |
|-----------|------------|--------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember rules and issues relating to the business.                                                       |
| <b>K2</b> | <b>CO2</b> | To understand the fundamentals of commercial law.                                                            |
| <b>K3</b> | <b>CO3</b> | To apply the knowledge and skills in the elective area of the business law.                                  |
| <b>K4</b> | <b>CO4</b> | To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law. |

### Unit-1 Indian Contract Act 1872:

Contract – Definition – Classification of Contracts – *Essential elements of a Valid Contract* – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance. (13 hrs)

### Unit-2 Consideration:

Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. **Capacity to Contract:** Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. (13 hrs)

### Unit-3 Contingent Contract:

Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract. (13 hrs)

### Unit-4 Contract of Indemnity and Guarantee:

Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. (13 hrs)

### Unit-5 Contract of Agency:

*Classification* – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency \_ The Sale of Goods Act 1930. (13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

|                                                        |
|--------------------------------------------------------|
| Group discussions, Seminar , Assignment and Case study |
|--------------------------------------------------------|

- Italics denotes self study topics

### Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

### Books for Reference:

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

### Mapping

| PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO  |      |      |      |      |      |
| CO1 | H    | M    | H    | M    | M    |
| CO2 | H    | M    | H    | M    | M    |
| CO3 | H    | H    | H    | H    | H    |
| CO4 | S    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by     | Verified by HoD    | Checked by     | Approved by       |
|------------------------|--------------------|----------------|-------------------|
| Name and Signature     | Name and Signature | CDC            | COE               |
| B.Indirapriyadharshini | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature              | Signature          | Signature      | Signature         |

|                        |                         |                                                            |                                             |                |
|------------------------|-------------------------|------------------------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                                   | <b>Bachelor of Commerce With E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC2A2</b>         | <b>Title</b>                                               | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Programming Laboratory-II: Accounting Package Tally</b> | <b>Semester</b>                             | <b>II</b>      |
| <b>Hrs/Week:</b>       | <b>02</b>               |                                                            | <b>Credits:</b>                             | <b>02</b>      |

### **Course Objective**

To enable the students to gain adequate knowledge on Tally. It helps to know how to create vouchers, Cost categories and cost centers and preparation of final accounts.

### **Course Outcomes (CO)**

|           |            |                                                                                                    |
|-----------|------------|----------------------------------------------------------------------------------------------------|
| <b>K3</b> | <b>C01</b> | To recollect the usage of computers and why tally is essential components in business and society. |
| <b>K4</b> | <b>C02</b> | To get the idea of work with tally.                                                                |
| <b>K5</b> | <b>C03</b> | To verify the technical knowledge of tally and perform specific technical skills.                  |

### **Content (26 Hrs)**

1. Company Creation & Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Final Accounts without Adjustments
6. Final Accounts with Adjustments
7. Inventory Information
8. Bank Reconciliation Statement
9. Creating and Displaying Godowns
10. Cost Categories and Cost Center
11. Tax Accounting-GST

### Mapping

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | H    | M    | H    | H    | H    |
| <b>C03</b> | M    | H    | S    | M    | M    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | M.Durairaju       | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                             |                             |                                            |                |
|------------------------|-----------------------------|-----------------------------|--------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com<br/>E-Commerce</b> | <b>Programme Title :</b>    | <b>Bachelor of Commerce<br/>E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19 UEC 307</b>           | <b>Title</b>                | <b>Batch :</b>                             | <b>2019-22</b> |
|                        |                             | <b>Corporate Accounting</b> | <b>Semester</b>                            | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>06</b>                   |                             | <b>Credits:</b>                            | <b>04</b>      |

### Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

### Course Outcomes (CO)

|           |            |                                                                                                    |
|-----------|------------|----------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the basic concepts and terms of the corporate accounting.                             |
| <b>K2</b> | <b>CO2</b> | To familiarize students with the accounting treatment adopted for raising funds and redeeming them |
| <b>K3</b> | <b>CO3</b> | To understand the basis in preparing financial statements of joint stock company.                  |
| <b>K4</b> | <b>CO4</b> | To apply the knowledge in evaluating goodwill & share of a company                                 |

### Unit 1 Share capital

Share – Meaning – Types – *Share Vs Stock* - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture. (15 hrs)

### Unit 2 Preference share and Debentures

Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share.

Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) . (15 hrs)

### Unit 3 Financial Statement of Companies

Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments). (16 hrs )

#### Unit 4 Valuation of Shares and Goodwill

Valuation of Shares – *Need* – Methods of Valuing Shares. Valuation of Goodwill – *Need* – Methods of Valuing Goodwill. (16 hrs)

#### Unit 5 Liquidation of Companies

Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account. (16 hrs)

**Total Contact hrs / Semester ( 78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

**Note:** Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

#### Books for Study:

Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

#### Books for Reference:

1.Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.

2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

#### Mapping

| PSO CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--------|------|------|------|------|------|
| CO1    | H    | H    | H    | M    | H    |
| CO2    | H    | H    | H    | H    | H    |
| CO3    | M    | H    | S    | M    | H    |
| CO4    | H    | H    | H    | H    | S    |

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| M.Ragaprabha              | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| T.Kiruthika               |                           |                   |                    |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                             |                                                 |                                                  |                |
|------------------------|-----------------------------|-------------------------------------------------|--------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com<br/>E-Commerce</b> | <b>Programme Title :</b>                        | <b>Bachelor of Commerce<br/>with E- Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC308</b>             | <b>Title</b>                                    | <b>Batch :</b>                                   | <b>2019-22</b> |
|                        |                             | <b>Object Oriented<br/>programming with C++</b> | <b>Semester</b>                                  | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>06</b>                   |                                                 | <b>Credits:</b>                                  | <b>04</b>      |

### Course Objective

To promote the knowledge of OOPs Concepts with applications in business such as structure of C++, Array of Object, Inheritance and managing console I/O Operations through C++.

### Course Outcomes (CO)

|           |            |                                                                      |
|-----------|------------|----------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To keep in mind the various concepts of object oriented programming. |
| <b>K2</b> | <b>C02</b> | To comprehend the procedures and associatively of operators.         |
| <b>K3</b> | <b>C03</b> | To execute the deterministic and in-deterministic loops.             |
| <b>K4</b> | <b>C04</b> | To analyze the numerical methods and functions.                      |

### Unit-1 (13 Hrs)

Introduction To C - OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Encapsulation and Data Abstraction – Inheritance – Dynamic Binding – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.

### Unit-2 (13 Hrs)

Introduction To C++-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 –Function 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-3 (13 Hrs)**

Array of Object – Friend Function – Returning Object – Constant Member Function – Pointed 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-4 (13 Hrs)**

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-5 (13 Hrs)**

***Managing Console I/O Operations*** – C++ Streams – Stream Classes – Input stream- Output stream – f stream, if stream, of stream, file buff, istr stream, ostr stream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

*\*Italicized texts are for self study*

|                      |
|----------------------|
| Seminar & Assignment |
|----------------------|

### **Books for Study:**

Balagurusamy.E. Object Oriented Programming with C++. New Delhi: Tata McGraw Hill Publishing Company Ltd, 2014.

### **Books for Reference:**

1. Ravichandran.D (2012) 'Programming with C++' Tata McGraw Hill Publishing Company Ltd, New Delhi.-
2. Govindaraj.K (2011) 'Object Oriented Programming with C++' New Century Book House Pvt Ltd, Chennai.

### Mapping

| CO \ PS0   | PS01 | PS02 | PS03 | PS04 | PS05 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | H    | M    | H    | S    | H    |
| <b>C03</b> | M    | H    | S    | H    | M    |
| <b>C04</b> | H    | H    | S    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| R.Vidwakalyani     | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                          |                                        |                |
|------------------------|-------------------------|--------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com E-Commerce</b> | <b>Programme Title :</b> | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC309</b>         | <b>Title</b>             | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Modern Marketing</b>  | <b>Semester</b>                        | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>06</b>               |                          | <b>Credits:</b>                        | <b>04</b>      |

### Course Objective

To endow students with the knowledge of Marketing. To endure the concepts and conventions of Modern marketing.

### Course Outcomes (CO)

|           |            |                                                                                                                                                        |
|-----------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To remember the modern marketing concepts                                                                                                              |
| <b>K2</b> | <b>C02</b> | To understand the marketing strategy in achieving firm's goals                                                                                         |
| <b>K3</b> | <b>C03</b> | To implement and evaluate trends, changes and opportunities presented in the promotions field for product and service, consumer and industrial markets |
| <b>K4</b> | <b>C04</b> | To analyze the consumer rights and consumer exploitation                                                                                               |

### Unit I (14 hrs)

Market – Marketing – Definition – Objectives and Importance of Marketing – Modern Marketing Concept – Global Marketing – Telemarketing –Recent Development in Marketing Concept – Marketing Functions - *Career Opportunities in Marketing.*

### Unit II (16 hrs)

Product Policy- Product Planning and Development - Product Life Cycle –Product Mix - Branding – Features – Types – Functions. Packaging – Features – Types – Advantages – Brand Name and Trademark.

### Unit III (16 hrs)

Pricing – Definition – Objectives –Factors affecting Price Determinations – Methods of Setting Prices – Cost – Demand and Competition - Pricing Policies and Strategies- Market Segmentation – Basis – Criteria – Benefits.

### Unit IV (16 hrs)

Sales Promotion – Objectives and Importance of Sales Promotion – Distribution Channels- Types of Channels – Factors affecting Choice of Distribution - Personal Selling – Advertising

– Meaning – Objectives – Functions and Importance – Kinds of Media – Direct Marketing – Multi-level marketing.

### Unit V (16 hrs)

Marketing Ethics- Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights –Laws protecting the consumer interest - Consumer Protection Act – Consumer Courts. E-marketing-***traditional marketing vs. e-marketing*** - Internet marketing-e - advertising-new trends in internet marketing.

*\*Italicized texts are for self study*

|                                         |
|-----------------------------------------|
| Group discussions, Seminar & Assignment |
|-----------------------------------------|

### Books for Study:

- 1.Pillai R.S.N &Bagavathi (2012) Modern Marketing Principles and Practice, New Delhi S. Chand& co PV Ltd.
- 2.Dr.Rajan Nair(2016) , Marketing management, New Delhi, Sultan Chand & Son.

### Books for Reference:

- 1.PhilipKotler,(2014) Principles of Marketing ,New Delhi, Prentice Hall of India.
- 2.Pingali Venugopal (2010)Marketing management, SAGE Publication,New Delhi.
- 3.William Stanton.J (2012) Fundamentals of Marketing, Mcgraw Hill Publishing.

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| C01      | H    | S    | M    | H    | M    |
| C02      | S    | M    | H    | S    | H    |
| C03      | M    | M    | S    | M    | M    |
| C04      | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed<br/>by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|-------------------------------|---------------------------|-------------------|--------------------|
| <b>Name and<br/>Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama            | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                     |                           |                   |                    |
| M.Ragaprabha                  | Signature                 | Signature         | Signature          |
| Signature                     |                           |                   |                    |

|                        |                             |                                                                                   |                                                  |                |
|------------------------|-----------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com<br/>E-Commerce</b> | <b>Programme Title :</b>                                                          | <b>Bachelor of Commerce<br/>with E- Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC310</b>             | <b>Title</b>                                                                      | <b>Batch :</b>                                   | <b>2019-22</b> |
|                        |                             | <b>Programming Laboratory -<br/>III: Object Oriented<br/>programming with C++</b> | <b>Semester</b>                                  | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>04</b>                   |                                                                                   | <b>Credits:</b>                                  | <b>02</b>      |

### **Course Objective**

To equip the students to write a programming language for developing a system based computer project for the business enterprises.

### **Course Outcomes (CO)**

|           |            |                                                                           |
|-----------|------------|---------------------------------------------------------------------------|
| <b>K3</b> | <b>C01</b> | To apply the object oriented programming in various real life situations. |
| <b>K4</b> | <b>C02</b> | To analyze the quality techniques in terms of experience.                 |
| <b>K5</b> | <b>C03</b> | To evaluate the functions and concepts in object oriented programming.    |

### **Content (52 Hrs)**

1. Write a program to display the Sum of two numbers.
2. Write a program to display the Default Argument.
3. Write a program to display the Calculating of Class Object.
4. Write a program to display the Counting the number of Vowels in given String.
5. Write a program to display the Constructor with Destructor.
6. Write a program to display the Call by Reference.
7. Write a program to display the Inline Function.
8. Write a program to display the Nesting Member Function.
9. Write a program to display the Array of an Object.
10. Write a program to display the Operator Overloading.
11. Write a program to display Friend Function.
12. Write a program to display the Calculating of Class Object.

### Mapping

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | S    | M    | H    | S    | H    |
| <b>C03</b> | M    | H    | S    | M    | H    |
| <b>C04</b> | H    | H    | S    | H    | M    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| R.Vidwakalyani     | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                            |                                             |                |
|------------------------|-------------------------|--------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                   | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC3A3</b>         | <b>Title</b>                               | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Business Mathematics and Statistics</b> | <b>Semester</b>                             | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>06</b>               |                                            | <b>Credits:</b>                             | <b>04</b>      |

### Course Objective

It enable students to understand the applications of business mathematics and statistics in business decision.

### Course Outcomes (CO)

|           |            |                                                                                      |
|-----------|------------|--------------------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To keep in mind how to arrive logical conclusions to common business maths problems. |
| <b>K2</b> | <b>C02</b> | To understand the problem in the area of business finance and matrix.                |
| <b>K3</b> | <b>C03</b> | To implement appropriate statistical methods in various data analysis problems.      |
| <b>K4</b> | <b>C04</b> | To understand the concept of usage of Index numbers.                                 |

### Unit I (14 hrs)

Mathematics of finance: Simple Interest - Compound Interest –Depreciation.

### Unit II (16hrs)

Matrix Algebra – **Addition, Subtraction & Multiplication of matrix** – Rank of a matrix – inverse of matrix; Determinants and solution of simultaneous linear equations - Application to business.

### Unit III (16 hrs)

Meaning and Scope of Statistics - Characteristics and Limitation - Measures of central tendency – Mean, Median, Mode, Geometric mean, Harmonic mean. Measures of Dispersion – Range, Quartile deviation, Standard deviation & Mean Deviation.

### Unit IV (16 hrs)

Correlation: Simple correlation – Interpretation of coefficient of correlation- Coefficient of concurrent deviation- Ranking methods of correlation.

## Unit V (16 hrs)

Index numbers (Price index only) – Method of consumption – ***Wholesale and Cost of living indices***, weighted index number – Lasperes Method, Paasches Method, Fishers Ideal Index (excluding tests of adequacy of index number formulae).

*\*Italicized texts are for self study*

|                      |
|----------------------|
| Seminar & Assignment |
|----------------------|

### Books for Study:

1. Navanitham.P.A.(2018) “Business mathematics & Statistics”, Jai Publishers, Thiruchy
2. Gupta S.P. (2014) “Statistical methods” , Sultan Chand & Sons, New Delhi

### Books for Reference:

1. Sundaresan & Jayaseelan (2014) Introduction to Business Mathematics, Jai Publishers, Thiruchy
2. Sanchetti.D.C & Kapoor. V.K(2018) Business Mathematics, Sultan Chand & Sons, New Delhi

### Mapping

| PSO<br>CO \ | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-------------|------|------|------|------|------|
| CO1         | H    | S    | M    | H    | S    |
| CO2         | H    | M    | H    | S    | H    |
| CO3         | M    | S    | S    | M    | M    |
| CO4         | M    | H    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by<br>Name and Signature | Verified by HoD<br>Name and Signature | Checked by<br>CDC               | Approved by<br>COE                 |
|------------------------------------------|---------------------------------------|---------------------------------|------------------------------------|
| B.Indirapriyadharshini<br><br>Signature  | Dr.M.V.Sathiyabama<br><br>Signature   | Dr.M.Durairaju<br><br>Signature | Dr.R.Muthukumaran<br><br>Signature |

|                        |                         |                                                                  |                                        |                |
|------------------------|-------------------------|------------------------------------------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                                         | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC3N1</b>         | <b>Title</b>                                                     | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Non Major Elective Subject - 1<br/>Dynamics in E-Commerce</b> | <b>Semester</b>                        | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>01</b>               |                                                                  | <b>Credits:</b>                        | <b>02</b>      |

### Course Objective

To enable students to understand the current scenario about E-commerce business models, online share trading and e-filing.

### Course Outcomes (CO)

|           |            |                                                                                  |
|-----------|------------|----------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the scope of E-Commerce.                                             |
| <b>K2</b> | <b>CO2</b> | To understand the models of E-Commerce.                                          |
| <b>K3</b> | <b>CO3</b> | To implement electronic business.                                                |
| <b>K4</b> | <b>CO4</b> | To analyze the knowledge acquired to filing online PAN application and E-Filing. |

### Unit I (3 hrs)

E-Commerce- Scope of E-Commerce – Definition of E-commerce-Framework of e-commerce – Advantages and disadvantages.

### Unit II (3 hrs)

E-commerce business models – Business to Business – Consumer to Consumer to Consumer E-Commerce – Business to employee E-commerce.

### Unit III (3 hrs)

E-Business – Introduction – Internet bookshops - Grocery supplies – software supplies- Electronic newspapers.

### Unit IV (2 hrs)

**Online share trading** – online ticketing- Railway and airway ticket reservation.

### Unit V (2 hrs)

E-Filing – profile creation – **Online PAN application** – ITR validation – ITR submission – ITR acknowledgement.

*\*Italicized texts are for self study*

Power point Presentations, Group discussions, Seminar & Assignment

### Books for Study:

- 1.Ravi Kalakota&Andrew B.Whinston(2014) Frontiers of Electronic Commerce,Dorling Kindersley (India) Pvt.Ltd.
- 2.Dr.C.S.Rayudu (2018), E-Commerce &E-Business, ,Himalaya Publishing House New Delhi.

### Books for Reference:

- 1.Bharat Bhasker (2014), Electronic Commerce , Tata McGraw Hill Publishing Co Ltd, New Delhi.
2. Daniel Minoli & Emma Minoli (2012) Web Commerce Technology Handbook , TataMcGraw Hill Publishing, New Delhi.

### Mapping

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>CO1</b> | S    | M    | M    | S    | S    |
| <b>CO2</b> | H    | M    | H    | S    | H    |
| <b>CO3</b> | S    | S    | M    | M    | M    |
| <b>CO4</b> | M    | H    | H    | H    | S    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| M.Ragaprabha       | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                                 |                                        |                |
|------------------------|-------------------------|-------------------------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                        | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC3N2</b>         | <b>Title</b>                                    | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Non Major Elective Subject – 1 E-Banking</b> | <b>Semester</b>                        | <b>III</b>     |
| <b>Hrs/Week:</b>       | <b>01</b>               |                                                 | <b>Credits:</b>                        | <b>02</b>      |

### Course Objective

To enhance students knowledge about the computer technology in banks.

### Course Outcomes (CO)

|           |            |                                                                    |
|-----------|------------|--------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To keep in mind the computer technology used in banks.             |
| <b>K2</b> | <b>C02</b> | To get an idea to differentiate traditional banking and e-banking. |
| <b>K3</b> | <b>C03</b> | To apply electronic funds transfer in business.                    |
| <b>K4</b> | <b>C04</b> | To analyze the security considerations in internet banking.        |

#### Unit I (3 hrs)

Technology in Banking – Need for innovation in banking – Benefits – Issues involved in technology – orientation of banks.

#### Unit II (3 hrs)

Computer technology in banks: Brief history of computers of early computers – Generations of computers – Uses of computers.

#### Unit III (2 hrs)

Software : Need for software – What is software? Types of software – wallet application.

#### Unit IV (2 hrs)

Technology based products in banking – ATMs – Home Banking MICR cheques ***Electronic Funds Transfer (EFTs)***

#### Unit V (3 hrs)

***Internet Banking*** – Consumer Credit Cards, Farm Credit Cards, Investment Counseling, 24x7 banking and other services.– Security considerations.

*\*Italicized texts are for self study*

|                                                                     |
|---------------------------------------------------------------------|
| Power Point Presentations, Group discussions, Seminar & Assignment. |
|---------------------------------------------------------------------|

**Books for Study:**

1. Abha Singh (2012) e-banking ,ABD Publishers, New Delhi

**Books for Reference:**

1.Natarajan & Gordon(2018), Banking Theory Law and Practice , Himalaya Publications,Mumbai

2. Reddy & Appanniah(2012), Banking Theory Law and Practice , Himalaya Publications,Mumbai.

**Mapping**

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | S    | S    | M    | H    | S    |
| <b>C02</b> | S    | M    | H    | S    | H    |
| <b>C03</b> | H    | S    | S    | M    | M    |
| <b>C04</b> | H    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| M.Ragaprabha              | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                    |                                             |                |
|------------------------|-------------------------|------------------------------------|---------------------------------------------|----------------|
| <b>Programme code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>           | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19 UEC 411</b>       | <b>Title</b>                       | <b>Batch :</b>                              | <b>2019-22</b> |
| <b>Hrs/Week:</b>       | <b>06</b>               | <b>Higher Corporate Accounting</b> | <b>Semester</b>                             | <b>IV</b>      |
|                        |                         |                                    | <b>Credits:</b>                             | <b>04</b>      |

### **Course Objective**

To enable the students understand Higher Corporate Accounting System.

### **Course Outcomes (CO)**

|           |            |                                                                                                               |
|-----------|------------|---------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To understand the accounting procedures of amalgamation and absorption of companies                           |
| <b>K2</b> | <b>CO2</b> | To prepare financial statement of special type of business such as Banking companies, Insurance companies.    |
| <b>K3</b> | <b>CO3</b> | To apply skills for preparing accounting for reconstruction of companies.                                     |
| <b>K4</b> | <b>CO4</b> | To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company |

### **Unit 1 Amalgamation Absorption of companies**

Accounting for Amalgamation (AS14) and Absorption of Companies. (15 hrs)

### **Unit 2 Reconstruction of Companies**

Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme) (15 hrs)

### **Unit 3 Banking Company Accounts (Banking Regulation Act 1949) (16 hrs)**

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.

### **Unit 4 Insurance Company Accounts (IRDA Act 1999)**

General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet.

Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. (16 hrs)

## Unit 5 Holding Company Accounts

Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (excluding inter-company holdings) (16 hrs)

**Total Contact hrs / Semester ( 78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

**Note:** Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

### Books for Study:

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

### Books for Reference:

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | S    | M    | M    | H    | M    |
| CO2      | H    | S    | H    | M    | H    |
| CO3      | H    | H    | S    | S    | H    |
| CO4      | H    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by     | Verified by HoD    | Checked by     | Approved by       |
|------------------------|--------------------|----------------|-------------------|
| Name and Signature     | Name and Signature | CDC            | COE               |
| B.Indirapriyadharshini | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature              | Signature          | Signature      | Signature         |

|                        |                         |                                                |                                            |                |
|------------------------|-------------------------|------------------------------------------------|--------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com E-Commerce</b> | <b>Programme Title :</b>                       | <b>Bachelor of Commerce with Ecommerce</b> |                |
| <b>Course Code:</b>    | <b>19 UEC412</b>        | <b>Title</b>                                   | <b>Batch :</b>                             | <b>2019-22</b> |
|                        |                         | <b>Software Development with Visual Basics</b> | <b>Semester</b>                            | <b>IV</b>      |
| <b>Hrs/Week:</b>       | <b>06</b>               |                                                | <b>Credits:</b>                            | <b>05</b>      |

### Course Objective

To enable the students to develop a front end tool for customer interaction in business.

### Course Outcomes (CO)

|           |            |                                                                             |
|-----------|------------|-----------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the fundamental concepts of object-oriented programming.        |
| <b>K2</b> | <b>CO2</b> | To understand Visual Basic's Integrated Development Environment(IDE).       |
| <b>K3</b> | <b>CO3</b> | To Impart the knowledge of various data types used in visual basic.         |
| <b>K4</b> | <b>CO4</b> | To analyse various data controls used in visual basic for creating reports. |

### Unit-1 (13 Hrs)

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-2 (13 Hrs)

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-3 (13 Hrs)

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-4 (13 Hrs)**

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-5 (13 Hrs)**

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

*\*Italicized texts are for self study*

|                                                 |
|-------------------------------------------------|
| Power Point Presentations, Seminar, Assignment. |
|-------------------------------------------------|

#### **Books for Study:**

Noel Jerke (2012) “The Complete Reference VB” ,Tata McGraw Hill Publishing Company Ltd, New Delhi.

#### **Books for Reference::**

1. Krishnan.N & Saravanan.N( 2013) “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai.
2. Steven Holzner,(2010) “VB 6 Programming Black Book”, Dream Tech Press, New Delhi.

### Mapping

| CO \ PS0   | PS01 | PS02 | PS03 | PS04 | PS05 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | M    | M    | H    | S    | H    |
| <b>C03</b> | H    | M    | M    | M    | M    |
| <b>C04</b> | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| T.Kiruthika        | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                             |                                            |                  |
|------------------------|-------------------------|---------------------------------------------|--------------------------------------------|------------------|
| <b>Programme code:</b> | <b>B.com E-Commerce</b> | <b>Programme Title :</b>                    | <b>Bachelor of Commerce with Ecommerce</b> |                  |
| <b>Course Code:</b>    | <b>19UEC413</b>         | <b>Title</b>                                | <b>Batch :</b>                             | <b>2019-2022</b> |
| <b>Hrs/Week:</b>       | <b>06</b>               | <b>Company Law And Secretarial Practice</b> | <b>Semester</b>                            | <b>IV</b>        |
|                        |                         |                                             | <b>Credits:</b>                            | <b>04</b>        |

### **Course Objective**

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

### **Course Outcomes (CO)**

|           |            |                                                                                                                                                      |
|-----------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the concept about Company and its promotions under Companies Act 2013.                                                                  |
| <b>K2</b> | <b>CO2</b> | To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.                          |
| <b>K3</b> | <b>CO3</b> | To prepare the documents maintained under Companies Act 2013.                                                                                        |
| <b>K4</b> | <b>CO4</b> | To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law. |

#### **Unit 1 Company:**

(15 hrs)

Meaning, Definition – Characteristics – Types of companies including One Person Company – Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation.

#### **Unit 2 Memorandum & Articles:**

Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning –Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

(15 hrs)

#### **Unit 3 Prospectus:**

Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – Remedies - Duties of the company secretary related to commencement stage.

(16hrs)

**Unit 4 Meeting:**

Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings (16 hrs)

**Unit 5 Winding up of Company:**

Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties - Duties of a Company Secretary in winding up (16hrs)

**Total Contact hrs / Semester**

**(78 hours)**

Group discussions, Seminar and Assignment

- Italics denotes self study topics

**Books for Study:**

- 1.Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
2. Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13<sup>th</sup> Edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

- 1.Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.
2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

**Mapping**

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>CO1</b> | S    | M    | H    | M    | M    |
| <b>CO2</b> | H    | H    | H    | H    | H    |
| <b>CO3</b> | H    | M    | S    | M    | H    |
| <b>CO4</b> | H    | H    | S    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HOD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthu kumaran |
| Signature:                | Signature:                | Signature:        | Signature:         |

|                        |                         |                                                                     |                                             |                |
|------------------------|-------------------------|---------------------------------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                                            | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC414</b>         | <b>Title</b>                                                        | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Programming Lab.-IV: Software Development with Visual Basics</b> | <b>Semester</b>                             | <b>IV</b>      |
| <b>Hrs/Week:</b>       | <b>04</b>               |                                                                     | <b>Credits:</b>                             | <b>02</b>      |

### **Course Objective**

To develop the business applications software using front end and back end tool.

### **Course Outcomes (CO)**

|           |            |                                                                                    |
|-----------|------------|------------------------------------------------------------------------------------|
| <b>K3</b> | <b>C01</b> | To keep in mind how to design, create, build, and debug Visual Basic applications. |
| <b>K4</b> | <b>C02</b> | To understand the principles of good program analysis and design.                  |
| <b>K5</b> | <b>C03</b> | To verify and run a complete program.                                              |

### **Content (52 Hrs)**

1. Develop an application to perform simple arithmetic operations.
2. Create a VB application to calculate simple and compound interest.
3. Develop a quiz application in Visual Basic.
4. Create a VB application with File, Edit and Format Menus and perform its operations.
5. Develop a VB program to count number of words in a text.
6. Create a program to select, add and delete a place in the List Box.
7. Design a simple calculator.
8. Create a student database in Ms-Access. Display the information in the VB form using data control. Perform various manipulations.
9. Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.

### Mapping

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | M    | M    | H    | S    | H    |
| <b>C03</b> | M    | S    | S    | M    | M    |
| <b>C04</b> | H    | H    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| T.Kiruthika        | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                              |                                              |                |
|------------------------|-------------------------|------------------------------|----------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>     | <b>Bachelor of Commerce with E- Commerce</b> |                |
| <b>Course Code:</b>    | <b>19 UEC 4A4</b>       | <b>Title</b>                 | <b>Batch :</b>                               | <b>2019-22</b> |
|                        |                         | <b>Banking and Insurance</b> | <b>Semester</b>                              | <b>IV</b>      |
| <b>Hrs/Week:</b>       | <b>06</b>               |                              | <b>Credits:</b>                              | <b>04</b>      |

To enrich and enlighten the students knowledge about the ingredients of the banking sector.

### **Course Outcomes (CO)**

|           |            |                                                                                                 |
|-----------|------------|-------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the fundamentals of banking system.                                                 |
| <b>K2</b> | <b>CO2</b> | To understand about various types of banks and its activities.                                  |
| <b>K3</b> | <b>CO3</b> | To implement Banking Regulation Act and its functions.                                          |
| <b>K4</b> | <b>CO4</b> | To analyze the role of recent developments of the modern banks in a globalised economic system. |

### **Unit I (16 hrs)**

Indian Banking system Introduction: Meaning and Definition- Functions- Classifications of Banks- Commercial Banks and rural financing – Regional Rural Banks – Role of Co-operative banks in the Indian Banking scene. Development Banking – IDBI – ICICI.

### **Unit II (16 hrs)**

Banker and Customer – Definition – Relationship - Deposits: Savings Deposits, Current Deposits, Fixed Deposits - Loans And Advances: Principles of Sound Lending- Secured and Unsecured Loan-Bank customers – Minor, Married Women, Partnership Firm, Joint Stock Company.

### **Unit III (14 hrs)**

Banking Regulation Act 2049 - RBI constitution – Functions – Credit control measures.

### **Unit IV (16 hrs)**

Negotiable instrument Act 1881- Classifications -Cheques- Salient features of Cheque – Crossing-Special crossing, double crossing, who can Cross a Cheque- Opening of Crossing - Endorsement – *Kinds of Endorsement*.

## Unit V (16 hrs)

***Recent Developments in Banking-*** E-Banking Meaning and definition- Mobile Banking, On-line Banking-Traditional Banking Vs E-Banking- Facets of E-Banking- Advantages and Disadvantages -E-Cheque - Electronic delivery channels (Debit Card, Credit Card etc).

*\*Italicized texts are for self study*

Group discussions, Seminar & Assignment

### Books for Study:

1.Natarajan & Gordon(2018),Banking Theory Law and Practice,Himalaya Publications,Mumbai.

2. Reddy & Appanniah(2012), Banking Theory Law and Practice, Himalaya Publications, Mumbai.

### Books for Reference:

Natarajan S & Parameswaran R (2014) , Indian Banking ,S Chand Publications, New Delhi.

### Mapping

| PSO<br>CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| C01       | S    | S    | M    | H    | S    |
| C02       | H    | M    | H    | S    | H    |
| C03       | M    | M    | M    | M    | M    |
| C04       | S    | H    | H    | H    | S    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| R.Vidwakalyani     | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                                                  |                                        |                |
|------------------------|-------------------------|------------------------------------------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                                         | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC4N3</b>         | <b>Title</b>                                                     | <b>Batch :</b>                         | <b>2019-22</b> |
| <b>Hrs/Week:</b>       | <b>01</b>               | <b>Non Major Elective Subject – 2 Applications of E-Commerce</b> | <b>Semester</b>                        | <b>IV</b>      |
|                        |                         |                                                                  | <b>Credits:</b>                        | <b>02</b>      |

### Course Objective

To enable the students to understand the technology of E-Commerce opportunities in India.

### Course Outcomes (CO)

|           |            |                                                                         |
|-----------|------------|-------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To remember the essential requirements of E-Commerce.                   |
| <b>K2</b> | <b>C02</b> | To understand the wireless application and technologies for M-Commerce. |
| <b>K3</b> | <b>C03</b> | To implement EDI in business.                                           |
| <b>K4</b> | <b>C04</b> | To analyze the need for security in E-Commerce.                         |

#### Unit I (2 hrs)

E-Commerce – Definition – Features of E-Commerce – Need for E- Commerce – Essential requirements of E-commerce.

#### Unit II (3 hrs)

***E-Commerce opportunities in India*** – teleshopping – E-commerce education and training – Advantages and disadvantages.

#### Unit III(2 hrs)

Mobile Commerce – Wireless Application – Technologies for Mobile commerce – Wireless Access Protocols (WAP) - Advantages and limitations.

#### Unit IV (3 hrs)

Electronic data interchange - Benefits – EDI legal, security and privacy issues – EDI Software implementation –Advantages and limitations.

#### Unit V (3 hrs)

E-commerce security – Need for security – ***Cyber crimes*** – E-commerce – SSL – Digital certificates – Firewalls – Software.

*\*Italicized texts are for self study*

|                      |
|----------------------|
| Seminar & Assignment |
|----------------------|

### Books for Study:

1. Ravi Kalakota & Andrew B. Whinston, (2014) Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd.
2. Dr. Rayudu. C. S. (2018) E-Commerce & E-Business, Himalaya Publishing House, New Delhi.

### Books for Reference:

1. Bharat Bhasker (2013) Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, New Delhi-
2. Daniel Minoli & Emma Minoli (2012) Web Commerce Technology Handbook, Tata McGraw Hill Publishing, New Delhi,
3. Bajaj & Nag (2012) E-commerce, Tata McGraw Hill, New Delhi.

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | H    | S    | M    | H    | S    |
| CO2      | H    | M    | H    | M    | H    |
| CO3      | S    | M    | S    | M    | S    |
| CO4      | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD       | Checked by       | Approved by         |
|--------------------|-----------------------|------------------|---------------------|
| Name and Signature | Name and Signature    | CDC              | COE                 |
| M. Ragaprabha      | Dr. M. V. Sathiyabama | Dr. M. Durairaju | Dr. R. Muthukumaran |
| Signature          | Signature             | Signature        | Signature           |

|                        |                         |                                                  |                                        |                |
|------------------------|-------------------------|--------------------------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                         | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC4N4</b>         | <b>Title</b>                                     | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Non Major Elective Subject – 2 E-Commerce</b> | <b>Semester</b>                        | <b>IV</b>      |
| <b>Hrs/Week:</b>       | <b>01</b>               |                                                  | <b>Credits:</b>                        | <b>02</b>      |

### Course Objective

To enrich the students about the basics of E-Commerce.

### Course Outcomes (CO)

|           |            |                                                                       |
|-----------|------------|-----------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To recollect the foundation of e-commerce.                            |
| <b>K2</b> | <b>C02</b> | To understand about business models of e-marketing and advertising    |
| <b>K3</b> | <b>C03</b> | To implement intranet and extranet technology.                        |
| <b>K4</b> | <b>C04</b> | To analyze the importance of electronic commerce on retailing system. |

### Unit I (2 hrs)

Foundation of electronic Commerce: - Definition and content of the field –Benefits and Limitations of EC Retailing in EC.

### Unit II (3 hrs)

Business models of E – marketing – Aiding comparison shopping - The impact of EC on Traditional Retailing System.

### Unit III (3 hrs)

Advertisement: Advertisement Methods – Advertisement Strategies –Push Technology and Intelligent – *Online Catalogs*.

### Unit IV (2 hrs)

Intranet and Extranet - *Architecture of Intranet and Extranet*- Applications of Intranet and Extranet.

### Unit V (3 hrs)

Business – to – Business Electronic Commerce: Characteristics of B2B EC- Model– Using the Buyer’s Internal Market Place – Supplier and Buyer Oriented Marketplace.

*\*Italicized texts are for self study*

Power Point Presentations, Seminar & Assignment.

### Books for Study:

Ravi Kalakota & Andrew B.Whinston, (2014) Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt Ltd.

### Books for Reference:

1.Bharat Bhasker(2018) Electronic Commerce, Tata McGraw Hill Publishing Co Ltd ,NewDelhi.

2.Bajaj & Nag(2012) , E-commerce , Tata MCGraw Hill ,New delhi.

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| C01      | S    | S    | M    | M    | S    |
| C02      | H    | M    | H    | S    | H    |
| C03      | S    | S    | S    | M    | M    |
| C04      | M    | M    | H    | S    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| M.Ragaprabha       | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                           |                                        |                |
|------------------------|-------------------------|-------------------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title : B.com E-commerce</b> | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC515</b>         | <b>Title</b>                              | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Cost Accounting</b>                    | <b>Semester</b>                        | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>06</b>               |                                           | <b>Credits:</b>                        | <b>04</b>      |

### **Course Objective**

To enlighten the student's on the importance of cost ascertainment. reduction and control.

### **Course Outcomes (CO)**

|           |            |                                                                                                       |
|-----------|------------|-------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To understand the costing system, cost management system and the concept of labour and overhead cost. |
| <b>K2</b> | <b>CO2</b> | To apply skills in preparing cost sheet                                                               |
| <b>K3</b> | <b>CO3</b> | To evaluate problems in the allocations and apportionment of overheads.                               |
| <b>K4</b> | <b>CO4</b> | To analyze the elements of cost involved in various processes.                                        |

### **Unit-1 Cost concepts**

Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation (16 hrs)

### **Unit-2 Material Control**

(16 hrs)

Materials – Levels of Inventory(AS-02) – EOQ – *Methods of Valuing Material Issues* –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.

### **Unit-3 Labour and Overheads**

Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover.

Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads (16 hrs)

#### Unit-4 Process Costing

Process Costing – Features – *Comparison between Job Costing and Process Costing* – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain. (15 hrs)

#### Unit-5 Unit, Job, Batch and Transport Costing

Unit Costing – Job Costing and Batch costing – Transport Costing. (15 hrs)

**Total Contact hrs / Semester (78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

**Note:** Distribution of marks

Theory: 20 Marks

Problems: 80 Marks

#### Books for Study:

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

#### Books for Reference:

1.Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Margham Publications.

2.Khan. M.Y and Jain. P.K,( 2017), Cost Accounting and Financial Management, 4<sup>rd</sup> Edition, Tata MC Graw Hill Education Private Ltd.

#### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | H    | H    | H    | H    | H    |
| CO2      | S    | S    | S    | M    | M    |
| CO3      | H    | H    | H    | M    | M    |
| CO4      | H    | M    | M    | H    | H    |

S- Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| B.Indirapriyadharshini    | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                                          |                                             |                |
|------------------------|-------------------------|----------------------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                                 | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC5E1</b>         | <b>Title</b>                                             | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Information Security &amp; E- Commerce Technology</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>06</b>               |                                                          | <b>Credits:</b>                             | <b>05</b>      |

### **Course Objective**

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

### **Course Outcomes (CO)**

|           |            |                                                                                      |
|-----------|------------|--------------------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To remember the information security threats and how to overcome the threats.        |
| <b>K2</b> | <b>C02</b> | To apply knowledge on internet marketing and advertising.                            |
| <b>K3</b> | <b>C03</b> | To understand electronic data interchange in the business.                           |
| <b>K4</b> | <b>C04</b> | To analyze the legal provisions relating to Cyber Law and the concept of cyberspace. |

### **Unit I (18 hrs)**

Components of communication systems – Transmission Media – Protocol definition – Introduction to TCP/IP – wireless Network – Basics of internet – Types of attack : Phishing, spoofing, Impersonation, Dumpster diving – Information security goals- Information security threats –and vulnerability: Spoofing Identity, Tampering with data, Repudiation, Information disclosure, Denial of service, Elevation of Privilege.

### **Unit II (19 hrs)**

Authentication- Password management – E-Commerce security – windows security- Network security: Network intrusion detection and prevention systems – firewalls – software security – Web security: User authentication, authentication – secret and session management, Cross site scripting, Cross site forgery, SQL injection. Computer Forensics – Steganography.

### **Unit III (18 hrs)**

Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising. Internet Marketing- The PROS and CONS of online shopping-The cons of online shopping- Justify an Internet business- Internet marketing techniques.

#### Unit IV (18 hrs)

Electronic data interchange - Benefits – EDI legal, security and privacy issues – **EDI Software implementation** –Advantages and limitations.

#### Unit V (18 hrs)

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

*\*Italicized texts are for self study*

Power Point Presentations, Group discussions, Seminar & Assignment.

#### Books for Study:

- 1.C.S.Rayudu (2018),E-Commerce & E-Business,Himalaya Publishing House,New Delhi.
- 2.GurvinderSingh, Rachhpal Singh (2014),A Text book of information Technology in Business ,Kalyani Publishers.

#### Books for Reference:

1. Bharat Bhasker (2014) Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, NewDelhi.
2. Bajaj & Nag(2012) E-commerce , Tata MCGraw Hill ,New delhi.

#### Mapping

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>CO1</b> | S    | S    | M    | H    | S    |
| <b>CO2</b> | H    | M    | H    | S    | H    |
| <b>CO3</b> | M    | S    | S    | S    | M    |
| <b>CO4</b> | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by     | Verified by HoD    | Checked by     | Approved by       |
|------------------------|--------------------|----------------|-------------------|
| Name and Signature     | Name and Signature | CDC            | COE               |
| B.Indirapriyadharshini | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature              | Signature          | Signature      | Signature         |

|                        |                         |                             |                                             |                |
|------------------------|-------------------------|-----------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>    | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC5E2</b>         | <b>Title</b>                | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Software Engineering</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>06</b>               |                             | <b>Credits:</b>                             | <b>05</b>      |

### Course Objective

To facilitate the students to understand the discipline of software engineering and encompasses with a detailed knowledge of techniques for the analysis and design of complex software intensive systems and to get success in their chosen profession.

### Course Outcomes (CO)

|           |            |                                                                                                               |
|-----------|------------|---------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the software models, techniques and technologies                                                 |
| <b>K2</b> | <b>CO2</b> | To identify the issues affecting the organization planning and control of software based systems development. |
| <b>K3</b> | <b>CO3</b> | To apply the end user requirements into system and software requirements.                                     |
| <b>K4</b> | <b>CO4</b> | To analyze, formulate and solve the problems as well as the computing requirements.                           |

### Unit I (18 hrs)

System Concepts and the Information Systems Environment: System Definition- Characteristics of System Elements of a System- Types of System- The System Development Life Cycle: Recognition of Need - Feasibility Study – Analysis – Design – Implementation - Post implementation and Maintenance- Consideration for Candidate System.

### Unit II (19 hrs)

Software-Software Characteristics-Software Components-Software Applications-The Process-Software Engineering a Layered Technology-The Process, Methods, Tools-A Generic View of Software Engineering - The Software Process-The topics given in Italics are noted as Self-Study topics.

### Unit III (18 hrs)

An Agile view of Process-Agility-Agility Process The Politics of Agile Development-Human Factors-Agile Process Models-Extreme Programming-Adaptive Software Development – Dynamic System Development Method Scrum-Crystal-Feature Driven Development-Agile

Modeling. Analysis Concepts and Principles-Requirement Analysis-Communication Techniques-Initiating the Process FAST-QFD-Analysis Principles-Information Domain Modeling.

#### **Unit IV (18 hrs)**

Design Concepts and Principles-The Design Process Design Principles-Design Concepts-Abstraction, Refinement, Modularity, Software Architecture, Control Hierarchy, Structured Partitioning, Software Procedure, Information Hiding-Effective Modular Design-Functional Independence Cohesion-Coupling-Design Documentation.

#### **Unit V (18 hrs)**

Design Method-Data Design-Architectural Design Architectural Design Process-Transform Mapping Transaction Mapping- Interface Design -Human Computer Interface Design – Interface Design Models-Task Analysis and Models-Design Issues-Implementation Tools-Design Evaluation-Tabular Design Notation-Program Design Notation-Program Design Languages.

#### **Books for Study**

1. Elias M.Award, System Analysis and Design , Galgotia Publications (P) Ltd, Second Edition, 1996 .
2. Roger Pressman, Software Engineering, A Practioner's Approach, Fourth Edition, 1997.
3. Roger Pressman, Software Engineering, A Practioner's Approach, Sixth Edition, 2005

#### **Books for Reference**

1. Sommerville, Software Engineering, Pearson education, Sixth Edition.

#### **Mapping**

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| C01      | S    | S    | M    | H    | S    |
| C02      | H    | M    | H    | S    | H    |
| C03      | M    | S    | S    | S    | M    |
| C04      | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| B.Indirapriyadharshini    | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                         |                                             |                |
|------------------------|-------------------------|-----------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC5E3</b>         | <b>Title</b>                            | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Software Project &amp; Viva Voce</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>01</b>               |                                         | <b>Credits:</b>                             | <b>02</b>      |

### Course Objective

This course would create interest in the minds of students to undergo the research in computer application and share the analytical skill of the students in the field of research.

### Course Outcomes (CO)

|           |            |                                                                          |
|-----------|------------|--------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To remember the techniques involved in website development for business. |
| <b>K2</b> | <b>C02</b> | To understand plan, calculate and adjust project variables.              |
| <b>K3</b> | <b>C03</b> | To Apply knowledge of software development models.                       |
| <b>K4</b> | <b>C04</b> | To interpret the software project estimation and assurance.              |

### Content (26 hrs)

1. Commerce/Computer Application based projects are permitted.
2. Group (Two members per group) Project under a Supervisor/Guide
3. Students have to carry out the project during V Semester.
4. Viva-voce PPT presentation will be conducted in the V Semester.
5. The Project Report Evaluation and Viva-voce Examination will carried out jointly by internal (Supervisor/Guide) and external examiner.
6. Distribution of Marks:

Project Report Evaluation: **10 Marks**

Viva-voce Examination : **40 Marks**

-----

**50 Marks**

-----

### Mapping

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | H    | S    | M    | S    | H    |
| <b>C03</b> | M    | S    | S    | M    | M    |
| <b>C04</b> | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                           |                                        |                |
|------------------------|-------------------------|-------------------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title : B.com E-commerce</b> | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC5E4</b>         | <b>Title</b>                              | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Commerce Practical's</b>               | <b>Semester</b>                        | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>01</b>               |                                           | <b>Credits:</b>                        | <b>02</b>      |

### Course Objective

To provide basic exposure to various forms and materials associated with office management.

### Course Outcomes (CO)

|           |            |                                                                                                      |
|-----------|------------|------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To keep in mind the knowledge in filing various forms used in government and non-government sectors. |
| <b>K2</b> | <b>CO2</b> | To understand computation of tax liability.                                                          |
| <b>K3</b> | <b>CO3</b> | To implement pay roll and pay slip preparation in institution.                                       |
| <b>K4</b> | <b>CO4</b> | To review how observation and theory work together.                                                  |

### Content (26 hrs)

1. Report Writing - Sales report
2. Letter to editor – Current Issues
3. Computation of Tax Liability  
Filing and preparation of Saral form and Form 16
4. Inward mail register – Outward mail register
5. Preparation of Application Form for PAN Card
6. Filling up of Cheque leaf, Withdrawal Slip, Pay-in-slip, DD Challan
7. Filling money order form
8. Filling up Share application
9. Preparation of Employee History Card
10. Preparation of Pay Roll
11. Preparation of Pay slip

12. Fixing brand name for six products with USP
13. Designing Office layout
14. Filling of Insurance Proposal

### **I Scheme of Evaluation for Commerce Practical's:**

| <b>Criteria</b>                                   | <b>Marks</b> |
|---------------------------------------------------|--------------|
| End Semester Examination – Practical written exam | <b>40</b>    |
| Record Note                                       | <b>10</b>    |
| <b>Total</b>                                      | <b>50</b>    |

### **II Question paper pattern ESE:**

1. Separate written examination is conducted for Commerce Practical
2. Duration of examination 3 hours
3. Pattern of Questions Part A -1\*10= 10 ( Preparation of Saral and Form 16 and Acknowledgement Sheet (Income Tax problem)) Part B - 5\*6 = 30 (five out of Seven)  
Record = 10 Max Marks :

The required forms for Commerce Practical are provided to the students who appear for the exam.

### **Mapping**

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>CO1</b> | H    | S    | M    | H    | S    |
| <b>CO2</b> | H    | M    | H    | S    | H    |
| <b>CO3</b> | M    | S    | S    | M    | M    |
| <b>CO4</b> | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                             |                          |                                                      |                |
|------------------------|-----------------------------|--------------------------|------------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com<br/>E-Commerce</b> | <b>Programme Title :</b> | <b>Bachelor of Commerce<br/>with<br/>E- Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC516</b>             | <b>Title</b>             | <b>Batch :</b>                                       | <b>2019-22</b> |
| <b>Hrs/Week:</b>       | <b>06</b>                   | <b>Income Tax</b>        | <b>Semester</b>                                      | <b>V</b>       |
|                        |                             |                          | <b>Credits:</b>                                      | <b>04</b>      |

### Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

### Course Outcomes (CO)

|           |            |                                                                                        |
|-----------|------------|----------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To recollect the fundamental concept of income tax act 1961                            |
| <b>K2</b> | <b>CO2</b> | To get the idea of the various sources of incomes                                      |
| <b>K3</b> | <b>CO3</b> | To apply the income tax laws for computation of an individual's adjusted gross incomes |
| <b>K4</b> | <b>CO4</b> | To evaluate individual income computation statement.                                   |

### Syllabus

#### Unit 1

Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – Scope of Total Income. (15 hrs)

#### Unit 2

Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. (15 hrs)

#### Unit 3

Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. (16 hrs)

#### Unit 4

Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains. (16 hrs)

## Unit 5

Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual (16 hrs)

**Total Contact hrs / Semester**

**(78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

**Note:** Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

### **Books for Study:**

Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher.

### **Books for Reference:**

1. Gaur and Narang),Income Tax Law and Practice , 43rd Edition ,New Delhi, Current Edition Kalyani publishers.
2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

### **Note :**

Problems shall be confined to Residential Status , Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

### Mapping

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>CO1</b> | H    | H    | H    | H    | H    |
| <b>CO2</b> | M    | H    | M    | H    | H    |
| <b>CO3</b> | H    | H    | H    | S    | H    |
| <b>CO4</b> | H    | H    | S    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| R.Vidwakalyani            | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                   |                                             |                |
|------------------------|-------------------------|-----------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com E-Commerce</b> | <b>Programme Title :</b>          | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC517</b>         | <b>Title</b>                      | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Internet and Web Designing</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>05</b>               |                                   | <b>Credits:</b>                             | <b>05</b>      |

### Course Objective

To make the students expertise in Creating Web Page.

### Course Outcomes (CO)

|           |            |                                                                                               |
|-----------|------------|-----------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To Understand fundamental tools and technologies for internet Service Feature.                |
| <b>K2</b> | <b>CO2</b> | To comprehend web Search Engine Function.                                                     |
| <b>K3</b> | <b>CO3</b> | To impart the knowledge regarding Hypertext Mark-up Language (HTML) for designing a web page. |
| <b>K4</b> | <b>CO4</b> | To apply various tags used to link an image, sound and video to a web page.                   |

### Unit-1 (18 Hrs)

Introduction to Internet – Internet Access/dialer - connection – Internet services features – TCP/IP Vs Shell Accounts – Configure the machine for TCP/IP Account – Configuring Shell Account – Telnet – (WWW) World Wide Web– 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-2 (18 Hrs)

Searching the Web – Web Index – **Web Search Engine** – Web Meta – Searcher Function – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail(E- Mail) – E- Mail Message – Customizing E- Mail Programs – Managing Mails – Address Book – Signature Features – File Attachment Facility – Setting Priority – Advantages and Disadvantages of E-Mail.

### **Unit-3 (19 Hrs)**

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

### **Unit-4 (18 Hrs)**

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

### **Unit-5 (18 Hrs)**

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended video – video Consideration – internal Video – introduction to Forms – Set up the Form and reset button -- Hidden File – Organize Form Elements – Label from Elements – introduction to Frames – hyper creative frame- frame consideration - Wide alternative information – Link to a Frame – Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Frame sets – In line Frame.

*\*Italicized* texts are for self study

|                       |
|-----------------------|
| Seminar & Assignment. |
|-----------------------|

### **Books for Study:**

Thomas A Powell (2010) The complete Reference HTML & CSS, Mc Graw Hill Publishers, London

**Books for Reference:**

- 1.Eric Ladd, Jim O' Donnel (2012) Using HTML 4, XML and JAVA, Prentice Hall of India – QUE,Platinum Edition.
2. Ramesh Bangia, (2008).Web Technology (including HTML ,CSS,XML,ASP,JAVA), Firewall Media.

**Mapping**

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| C01      | H    | S    | M    | H    | S    |
| C02      | M    | M    | H    | S    | H    |
| C03      | M    | S    | S    | M    | M    |
| C04      | M    | H    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| T.Kiruthika        | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                                                |                                             |                |
|------------------------|-------------------------|----------------------------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com E-Commerce</b> | <b>Programme Title :</b>                                       | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC518</b>         | <b>Title</b>                                                   | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Programming Laboratory – V : Internet and Web Designing</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>04</b>               |                                                                | <b>Credits:</b>                             | <b>02</b>      |

### **Course Objective**

To prepare the students for developing websites by using HTML

### **Course Outcomes (CO)**

|           |            |                                                                                  |
|-----------|------------|----------------------------------------------------------------------------------|
| <b>K3</b> | <b>CO1</b> | To remember how to combine basic HTML elements to create Web pages.              |
| <b>K4</b> | <b>CO2</b> | To understand how to use HTML tags and attributes to design Web page appearance. |
| <b>K5</b> | <b>CO3</b> | To access through web page using internal link and external link.                |

### **Content (52 Hrs)**

1. Write a HTML code for designing a web page for system configuration.
2. Create a HTML to show the web page for the list of elements.
3. Design a HTML document to show a web page for semester paper title.
4. List out the names of software companies using Ordered List.
5. List out the Educational website using Unordered List.
6. Create a web page using Definition List to prepare definitions for tags in the HTML document.
7. Create a HTML documents to show a web page for the syllabus of B.Com, E-com II Year third semester.
8. Design a table to show the time table for II B.com E-Commerce.
9. Create a web page using a HTML document to show a weather report.
10. Create a HTML document to link files internally.
11. Create a HTML document to show a web page for external link.
12. Design a HTML document to show a web page for FRAME –UG COURSE

### Mapping

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | M    | M    | H    | S    | H    |
| <b>C03</b> | M    | S    | S    | M    | M    |
| <b>C04</b> | M    | H    | H    | M    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| T.Kiruthika        | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                                         |                                             |                |
|------------------------|-------------------------|-----------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC5S1</b>         | <b>Title</b>                            | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>SKILL BASED ELECTIVE SUBJECT - 1</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>01</b>               | <b>Fundamentals of Entrepreneurship</b> | <b>Credits:</b>                             | <b>02</b>      |

### Course Objective

To enable the students to apply knowledge to business problems.

### Course Outcomes (CO)

|           |            |                                                                                |
|-----------|------------|--------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the entrepreneurial process.                                       |
| <b>K2</b> | <b>CO2</b> | To understand the need for EDP in India.                                       |
| <b>K3</b> | <b>CO3</b> | To apply knowledge acquired on various institutional support to entrepreneurs. |
| <b>K4</b> | <b>CO4</b> | To analyze the legal provisions for formation of business.                     |

### Unit I (3 hrs)

Entrepreneur-Entrepreneurship-Meaning - Types of Entrepreneur-Qualities of an Entrepreneur-Distinction between an Entrepreneur and Manager.

### Unit II (2 hrs)

Barriers to Entrepreneurship-Need for Entrepreneurship Training-Concepts of Training Program-***EDP in India***-Phases of EDP.

### Unit III (3 hrs)

Institutional support to Entrepreneurs-National Small Industries Corporation(NSIC)-District Industries Centre(DIC)-***Small Industries Development Corporation(SIDCO)***.

### Unit IV (3 hrs)

Source of Finance-Own Fund-Lease-Venture Capital.

### Unit V (2 hrs)

Institutional Finance-IFCI-SFC-EXIM Bank.

*\*Italicized texts are for self study*

Seminar & Assignment.

**Books for Study:**

1.SS Khanka (2014) Entrepreneurship Development ,S Chand & Co. New Delhi.

**Books for Reference:**

1.Gupta CB & Khanka SS(2014), Entrepreneurship & Small Business Management, Sultan Chand & Sons , New Delhi.

2.Robert D Hisrich; Michael P Peters; Dean A Shepherd(2018) Entrepreneurship,Boston : McGraw-Hill/Irwin.

**Mapping**

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | M    | H    | S    |
| <b>C02</b> | H    | M    | H    | S    | H    |
| <b>C03</b> | M    | S    | S    | M    | M    |
| <b>C04</b> | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                                 |                                             |                |
|------------------------|-------------------------|---------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>        | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC5S2</b>         | <b>Title</b>                    | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Organisational Behaviour</b> | <b>Semester</b>                             | <b>V</b>       |
| <b>Hrs/Week:</b>       | <b>01</b>               |                                 | <b>Credits:</b>                             | <b>02</b>      |

### **Course Objective**

To enrich the students knowledge in the field of organizational bahaviour.

### **Course Outcomes (CO)**

|           |            |                                                                    |
|-----------|------------|--------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the evolution of organizational behavior               |
| <b>K2</b> | <b>CO2</b> | To understand the values and attitudes of organizational behaviour |
| <b>K3</b> | <b>CO3</b> | To apply organizational styles and theories                        |
| <b>K4</b> | <b>CO4</b> | To analyze the organizational effectiveness                        |

#### **UNIT – I**

Definition – nature scope – contributing disciplines to the field of organizational behaviour  
- Historical evolution of organizational bahaviour.

#### **UNIT – II**

Major personality attributes influencing OB – Organizational application of learning – application of perception in the organization – decision making – values – attitudes.

#### **UNIT – III**

Definition – classification – group development – group structure – group decision – making – teams , power – policies – conflicts.

#### **UNIT – IV**

Motivation – meaning – process – early theories – contemporary theories application of motivation techniques – leadership – definition – characteristics –functions – styles – theories : Trait theories – behavioural theories – contingency theories – recent approaches.

#### **UNIT – V**

System approach to organization – organizational culture – management of change: Need – resistance – organizational development : Meaning – characteristics –Techniques – organizational effectiveness.

**Books for Study:**

1. C.B.Gupta 2014,A Organisational Behaviour ,S.Chand Publishers, New Delhi.

**Reference Books:**

1. Robbins 1998 Organizational Behaviour, New Delhi, Prentice Hall of India Pvt Ltd
2. Freed Luthans 1998 Organizational Behaviour, New Delhi, MC Graw Hill International Edition.

**Mapping**

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>CO1</b> | H    | S    | M    | H    | S    |
| <b>CO2</b> | H    | M    | H    | S    | H    |
| <b>CO3</b> | M    | S    | S    | M    | M    |
| <b>CO4</b> | M    | H    | H    | H    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                         |                              |                                        |                |
|------------------------|-------------------------|------------------------------|----------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>     | <b>Bachelor of Commerce E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC619</b>         | <b>Title</b>                 | <b>Batch :</b>                         | <b>2019-22</b> |
|                        |                         | <b>Management Accounting</b> | <b>Semester</b>                        | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>06</b>               |                              | <b>Credits:</b>                        | <b>04</b>      |

### **Course Objective**

To enlighten the students on the different concepts of management accounting

### **Course Outcomes (CO)**

|           |            |                                                                                                                                   |
|-----------|------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>CO1</b> | To remember the concepts and importance of management accounting in decision making.                                              |
| <b>K2</b> | <b>CO2</b> | To understand and analyze financial statement to help managerial decision making.                                                 |
| <b>K3</b> | <b>CO3</b> | To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision. |
| <b>K4</b> | <b>CO4</b> | To learn the various tools and techniques in cost control like variance analysis and budgetary control.                           |

### **Unit-1 Basis of Management Accounting**

Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting. (16 hrs)

### **Unit-2 Ratio analysis**

Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements. (16 hrs)

### **Unit-3 Funds Flow and Cash Flow Statement**

Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03). (15 hrs)

**Unit-4 Budgetary Control**

(15 hrs)

Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – *Sources of Working Capital* – Estimation of Working Capital Requirements.

**Unit-5 Marginal Costing Techniques**

(15 hrs)

Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)

**Total Contact hrs / Semester****(78 hours)**

|                                           |
|-------------------------------------------|
| Group discussions, Seminar and Assignment |
|-------------------------------------------|

- Italics denotes self study topics

**Note:** Distribution of Marks

Theory: 20 Marks

Problems: 80 Marks

**Books for Study:**

Dr. Maheswari.S.N. (2017),*Cost and Management Accounting*”, 16<sup>th</sup> edition, New Delhi, Sultan Chand & Sons.

**Books for Reference:**

1. Jain.S.P and Narang. K L (2017), *Cost and Management Accounting*, New Delhi , Kalyani Publishers.

2. Sharma and Gupta. S.K (2017) “*Management Accounting*”,13<sup>th</sup> Edition, New Delhi, Kalyani Publishers.

**Mapping**

| CO  | PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|-----|------|------|------|------|------|
| CO1 |     | S    | S    | H    | H    | M    |
| CO2 |     | M    | M    | H    | S    | H    |
| CO3 |     | H    | H    | S    | M    | S    |
| CO4 |     | H    | H    | S    | H    | S    |

**S-Strong; H-High; M-Medium; L-Low**

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 |                           |                   |                    |
| M.Ragaprabha              | Signature                 | Signature         | Signature          |
| Signature                 |                           |                   |                    |

|                        |                         |                          |                                             |                |
|------------------------|-------------------------|--------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b> | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC620</b>         | <b>Title</b>             | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Indirect Taxation</b> | <b>Semester</b>                             | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>06</b>               |                          | <b>Credits:</b>                             | <b>04</b>      |

### Course Objective

To impart basic knowledge about major Indirect Taxes.

### Course Outcomes (CO)

|    |     |                                                                           |
|----|-----|---------------------------------------------------------------------------|
| K1 | CO1 | To remember the rules and regulation of indirect taxation.                |
| K2 | CO2 | To understand the rules for registrations and its exemptions in taxation. |
| K3 | CO3 | To implement GST and its working mechanisms.                              |
| K4 | CO4 | To analyze and resolve tax problems.                                      |

#### Unit-1

Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- *Direct Taxes Vs. Indirect Taxes* -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes. (13 hrs)

#### Unit-2

Introduction and Scope of Customs Law in India-The Customs Act 1962- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back. (13 hrs)

#### Unit-3

Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. (13 hrs)

#### Unit-4

Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.(13 hrs)

## Unit-5

Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.

(13 hrs)

**Total Contact hrs / Semester**

**(65 hours)**

|                                            |
|--------------------------------------------|
| Group discussions, Seminar and Assignment. |
|--------------------------------------------|

- Italics denotes self study topics

### Books for Study:

Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.

*Simplified Approach to GST – A Ready Reference.*

### Books for Reference:

1.Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.

2.Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.

3.RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.

4.Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | H    | S    | H    | S    | H    |
| CO2      | H    | H    | H    | S    | H    |
| CO3      | H    | S    | S    | H    | S    |
| CO4      | S    | S    | S    | S    | S    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| R.Vidwakalyani            | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| T.Kiruthika               | Signature                 | Signature         | Signature          |
| Signature                 |                           |                   |                    |

|                        |                         |                                              |                                             |                |
|------------------------|-------------------------|----------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                     | <b>Bachelor of Commerce with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC6E5</b>         | <b>Title</b>                                 | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>E-Commerce Strategy &amp; Application</b> | <b>Semester</b>                             | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>06</b>               |                                              | <b>Credits:</b>                             | <b>05</b>      |

### Course Objective

To enable the students to be aware of various E-Commerce strategy and its Applications.

### Course Outcomes (CO)

|           |            |                                                                              |
|-----------|------------|------------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To remember the framework and anatomy of E-Commerce.                         |
| <b>K2</b> | <b>C02</b> | To understand the Electronic payment systems and its types                   |
| <b>K3</b> | <b>C03</b> | To analyse the effectiveness of mobile computing applications.               |
| <b>K4</b> | <b>C04</b> | To figure out the provisions of e-banking and analyse the use of E-Commerce. |

### Unit I (18 hrs)

Why study e-commerce? Seven unique features of e-commerce technology-Framework of E-Commerce – Anatomy of E-Commerce. *E-Commerce in India* – E-Commerce and the future. Network security and firewalls - Data and message security- Technology behind the web- Security and the web.

### Unit II (15 hrs)

Electronic Payment Systems-Types-Digital -Smart Cards & Credit Card- risks involved in Electronic Payment Systems - Designing electronic payment system – Process of EPS.

### Unit III (15 hrs)

M-Commerce – Introduction – Mobile Computing Applications – Advantages and Disadvantages. E-Learning - Role of E-Learning – Components of e-learning: CBT, WBT, Virtual Classroom – Barriers to e-Learning.

### Unit IV (15 hrs)

E-Banking- *changing dynamics in e-banking*-advantages of e-banking-limitations of e-banking-Transaction Processing - Online Purchases-Online share trading. The Information

Technology Act 2000-Definitions-Authentication of Electronic Records- Electronic Governance-Digital Signature - & Digital Certificates.

### **Unit V (15 hrs)**

E-commerce computer practical's: Online shopping – Online share trading – Online ticket reservation – Electronic payment systems – Online employment registration.

*\*Italicized texts are for self study*

Power Point Presentations, Group discussions, Seminar, Assignment & role play.

### **Books for Study:**

1. Bharat Bhasker (2018) Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, New Delhi.
2. C.S. Rayudu (2018) E-Commerce & E-Business, Himalaya Publishing House, New Delhi.

### **Books for Reference:**

1. Gurvinder Singh and Rachhpal Singh (2014), A Text book of information Technology in Business (Gauhati) 1<sup>st</sup> Edition 2004, Kalyani Publishers. New Delhi.
3. Bajaj & Nag (2012) E-commerce, Tata McGraw Hill, New Delhi.



### Mapping

| CO \ PSO   | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | S    | H    | M    | H    | S    |
| <b>C02</b> | H    | M    | H    | S    | H    |
| <b>C03</b> | S    | S    | S    | M    | M    |
| <b>C04</b> | S    | H    | H    | S    | H    |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| B.Indirapriyadharshini    | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |

|                        |                             |                                |                                                 |                |
|------------------------|-----------------------------|--------------------------------|-------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com<br/>E-Commerce</b> | <b>Programme Title :</b>       | <b>Bachelor of Commerce<br/>with E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC6E6</b>             | <b>Title</b>                   | <b>Batch :</b>                                  | <b>2019-22</b> |
|                        |                             | <b>Open SourceTechnologies</b> | <b>Semester</b>                                 | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>06</b>                   |                                | <b>Credits:</b>                                 | <b>05</b>      |

### **Course Objective**

To learn the process of executing a PHP-based script with MySQL on a web server.

### **Course Outcomes (CO)**

|           |            |                                                                                                                             |
|-----------|------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To keep in mind PHP basic syntax and PHP object-oriented classes                                                            |
| <b>K2</b> | <b>C02</b> | To understand functions available to deal with file and directory operations                                                |
| <b>K3</b> | <b>C03</b> | To implement cookies, sessions and headers                                                                                  |
| <b>K4</b> | <b>C04</b> | To evaluate the database connectivity using PHP MySQL/MySQLi/SQLite extensions and to figure out the error handling methods |

### **Unit - I [18 hrs]**

Introducing PHP: History – Unique features – Basic Development Concepts – Creating your First PHP Script – Sample Applications. Using Variables and Operators: Storing Data in Variables – Understanding PHP's Data types – Setting and Checking Variable Data Types – Using Constants – Manipulating Variables with Operators\* – Handling Form Input.

### **Unit - II [15 hrs]**

Controlling Program Flow: Writing Simple Conditional Statements – Writing More Complex Conditional Statements – Repeating Actions with Loops – Working with String and Numeric Functions. Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms – Working with Array Functions – Working with Dates and Times.

### **Unit - III [15 hrs]**

Using Functions and Classes: Creating User-Defined Functions – Creating Classes – Using Advanced OOP Concepts. Working with Files and Directories: Reading Files – Writing Files – Processing Directories – Performing Other File and Directory Operations.

### **Unit - IV [15 hrs]**

Working with Databases and SQL: Introducing Databases and SQL – Creating and Populating a Database – Using PHP's MySQLi Extension – Adding or Modifying Data – Handling Errors. Using PHP's SQLite Extension – Using PHP's PDO Extension – Using a MySQL Database – Switching to a different Database.

### **Unit - V [15 hrs]**

Working with Cookies, Sessions and Headers: Working with Cookies – Saving and Restoring User Preferences – Working with Sessions – Using HTTP Headers. Handling Errors: Handling Script Errors – Using Exceptions – Validating form Input – Logging Errors – Debugging Errors.

Note: \*Italicized texts are for self study

|                                                                         |
|-------------------------------------------------------------------------|
| Power point Presentations, Group Discussions, Seminar, Quiz, Assignment |
|-------------------------------------------------------------------------|

### **Books for Study**

1. Vikram Vaswani, (2009), “PHP: A Beginner’s Guide”, Second Reprint, Tata McGraw Hill Publications, ISBN-13: 9780070140691.

### Books for Reference

1. Tim Converse, (2000), “PHP 4 Bible”, IDG Books Worldwide, INC, An International Data Group Company, ISBN-13: 9788126501472.

2. Rasmus Lerdorf, Kevin Tatroe, (2011), “Programming PHP”, 2 nd Edition, O'Reilly Media, 1 st Edition, ISBN-13: 9788184042719.

3. Luke Welling; Laura Thomson, (2010), “PHP and MySQL-Web Development”,

4 th Edition, ISBN-13: 9788131729878. Power point Presentations, Group Discussions, Seminar, Quiz, Assignment

### Mapping

| <b>CO \ PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>      | S           | H           | M           | H           | S           |
| <b>CO2</b>      | H           | M           | H           | S           | H           |
| <b>CO3</b>      | S           | S           | S           | M           | M           |
| <b>CO4</b>      | S           | H           | H           | S           | H           |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| B.Indirapriyadharshini    | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
|                           |                           |                   |                    |

|           |           |           |           |
|-----------|-----------|-----------|-----------|
| Signature | Signature | Signature | Signature |
|-----------|-----------|-----------|-----------|

|                        |                             |                          |                                                  |                |
|------------------------|-----------------------------|--------------------------|--------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.com<br/>E-Commerce</b> | <b>Programme Title :</b> | <b>Bachelor of Commerce<br/>with E- Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC621</b>             | <b>Title</b>             | <b>Batch :</b>                                   | <b>2019-22</b> |
|                        |                             | <b>Java Programming</b>  | <b>Semester</b>                                  | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>05</b>                   |                          | <b>Credits:</b>                                  | <b>04</b>      |

### Course Objective

To enable the students for application oriented programming using Java and to upgrade them in developing net based business applications.

### Course Outcomes (CO)

|           |            |                                                           |
|-----------|------------|-----------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To remember the design and concept of java programming.   |
| <b>K2</b> | <b>C02</b> | To understand the decision making in java programmes.     |
| <b>K3</b> | <b>C03</b> | To apply Java language for creating technological skills. |

|           |            |                                                     |
|-----------|------------|-----------------------------------------------------|
| <b>K4</b> | <b>C04</b> | To analyze the use of packages and applets in java. |
|-----------|------------|-----------------------------------------------------|

### **Unit-1(13 Hrs)**

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-2 (13 Hrs)**

Decision Making and Branching statements - Decision Making and Looping Statements - 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-3 (13 Hrs)**

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

### **Unit-4 (13 Hrs)**

Multithreaded Programming: Creating Threads - Extending the Thread Class - Stopping and Blocking Thread - Life Cycle of a Thread - Using Thread Methods - Implementing the 'Runnable' Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors - Exceptions - Syntax of Exception Handling Code.

## Unit-5(13 Hrs)

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 – Aligning the Display – Getting Input from User - ***Managing Input/Output Files in Java*** : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/Writing Characters, Bytes. (Only Simple Concepts)

### Books for Study:

Balagurusamy.E. (2014) Programming with Java - A Primer. New Delhi: Tata McGraw Hill Publishing Company Ltd.

### Books for Reference:

1.Liang (2014) Introduction to Java Programming, Pearson Publishing House, London.

2.Cay.S.Horstmann, Java (2013) Pearson Publishing House, London.

*\*Italicized texts are for self study*

|                                                 |
|-------------------------------------------------|
| Power point Presentations ,Seminar & Assignment |
|-------------------------------------------------|

### Mapping

| <b>PSO</b><br><b>CO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>C01</b>              | S           | H           | H           | S           | S           |
| <b>C02</b>              | S           | H           | M           | H           | M           |
| <b>C03</b>              | H           | M           | H           | M           | H           |
| <b>C04</b>              | M           | S           | S           | H           | H           |

S-Strong; H-High; M-Medium; L-Low

|                           |                        |                   |                    |
|---------------------------|------------------------|-------------------|--------------------|
| <b>Course Designed by</b> | <b>Verified by HoD</b> | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|------------------------|-------------------|--------------------|

| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>     | <b>COE</b>        |
|---------------------------|---------------------------|----------------|-------------------|
| R.Vidwakalyani            | Dr.M.V.Sathiyabama        | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature                 | Signature                 | Signature      | Signature         |

|                        |                         |                                             |                                             |                |
|------------------------|-------------------------|---------------------------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>                    | <b>Bachelor of Commerce With E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC622</b>         | <b>Title</b>                                | <b>Batch :</b>                              | <b>2019-22</b> |
| <b>Hrs/Week:</b>       | <b>04</b>               | <b>Programming Lab.VI: Java Programming</b> | <b>Semester</b>                             | <b>VI</b>      |
|                        |                         |                                             | <b>Credits:</b>                             | <b>02</b>      |

### **Course Objective**

To develop the business application oriented programme relating m,ultithreading, multiple inheritance and applet viewer programmes.

### **Course Outcomes (CO)**

|           |            |                                                                           |
|-----------|------------|---------------------------------------------------------------------------|
| <b>K3</b> | <b>C01</b> | To implement the programs for generate a solutions in real life problems. |
| <b>K4</b> | <b>C02</b> | To interpret the concepts to produce output.                              |
| <b>K5</b> | <b>C03</b> | To figure out the results in risky tasks.                                 |

### Content (52 Hrs)

1. Program to generate a Pascal Triangle.
2. Program for roots of a Quadratic Equation.
3. Program for merging two sorted arrays.
4. Program for counting letter frequencies in a given string.
5. Program for Multithreading
6. Program for preparing mark list using inheritance.
7. Program for Multiple inheritance.
8. Program for creating your own package.
9. Program that counts the number of lines, words and characters in a given text file.
10. Program that right-justifies a text file.
11. Program that display a digital clock using applet.
12. Program that generates a human face using applet.
13. Create an applet containing three buttons labeled red, green and blue. Depending on the button pressed, the background color of the applet should change.

### Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1      | S    | H    | S    | H    | M    |
| CO2      | S    | H    | M    | S    | H    |
| CO3      | H    | M    | H    | H    | M    |
| CO4      | H    | H    | M    | M    | S    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| R.Vidwakalyani     | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |

|           |           |           |           |
|-----------|-----------|-----------|-----------|
| Signature | Signature | Signature | Signature |
|-----------|-----------|-----------|-----------|

|                        |                             |                                     |                                                 |                |
|------------------------|-----------------------------|-------------------------------------|-------------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com<br/>E-Commerce</b> | <b>Programme Title :</b>            | <b>Bachelor of Commerce<br/>With E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC6S3</b>             | <b>Title</b>                        | <b>Batch :</b>                                  | <b>2019-22</b> |
|                        |                             | <b>Principles of<br/>Management</b> | <b>Semester</b>                                 | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>01</b>                   |                                     | <b>Credits:</b>                                 | <b>02</b>      |

### **Course Objective**

To make the students to understand the conceptual framework of business management.

### **Course Outcomes (CO)**

|    |     |                                                                   |
|----|-----|-------------------------------------------------------------------|
| K1 | C01 | To remember the fundamental understanding of management.          |
| K2 | C02 | To get the idea to implement the planning strategy in management. |

|    |     |                                                                |
|----|-----|----------------------------------------------------------------|
| K3 | C03 | To apply the management concepts by students in business.      |
| K4 | C04 | To interpret the students to develop the management etiquette. |

### **Unit-1 (12 Hrs)**

Management – Meaning and Definition-Nature and Scope – Importance – Functions of Management .

### **Unit-2 (10 Hrs)**

Planning – Meaning and Definition – Nature – Objectives Advantages and Disadvantages .

### **Unit-3 (10 Hrs)**

Organization – Meaning and Definition – Formal and informal Organization – Importance – Principles of Sound Organization.

### **Unit-4 (10 Hrs)**

Staffing – Sources of recruitment – Maslow’s Theory of Motivation- Leadership – Functions and Types – X, Y and Z Theories –

### **Unit-5 (10 Hrs)**

Decision Making – Traditional and Modern Techniques –Control –Process of Control.

*\*Italicized texts are for self study*

|                      |
|----------------------|
| Seminar & Assignment |
|----------------------|

### **Books for Study:**

1. Dinkar Pagare,(2018)Principles of Management, New Delhi: Sultan Chand & Sons,
2. Gupta C.B(2018), Business Management”,New Delhi: Sultan Chand & Sons.

### **Books for Reference:**

1. P.C.Tripatti & P.N.Reddy,(2014) “Principles of Management” New Delhi: Tata McGraw Hill Publishing Company Ltd.

### **Mapping**

| PSO<br>CO  | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|------|------|------|------|
| <b>C01</b> | H    | S    | H    | H    | S    |
| <b>C02</b> | S    | S    | M    | S    | H    |
| <b>C03</b> | H    | H    | S    | M    | M    |
| <b>C04</b> | M    | H    | H    | S    | H    |

S-Strong; H-High; M-Medium; L-Low

| Course Designed by | Verified by HoD    | Checked by     | Approved by       |
|--------------------|--------------------|----------------|-------------------|
| Name and Signature | Name and Signature | CDC            | COE               |
| R.Vidwakalyani     | Dr.M.V.Sathiyabama | Dr.M.Durairaju | Dr.R.Muthukumaran |
| Signature          | Signature          | Signature      | Signature         |

|                        |                         |                           |                                             |                |
|------------------------|-------------------------|---------------------------|---------------------------------------------|----------------|
| <b>Programme Code:</b> | <b>B.Com E-Commerce</b> | <b>Programme Title :</b>  | <b>Bachelor of Commerce With E-Commerce</b> |                |
| <b>Course Code:</b>    | <b>19UEC6S4</b>         | <b>Title</b>              | <b>Batch :</b>                              | <b>2019-22</b> |
|                        |                         | <b>Project Management</b> | <b>Semester</b>                             | <b>VI</b>      |
| <b>Hrs/Week:</b>       | <b>01</b>               |                           | <b>Credits:</b>                             | <b>02</b>      |

### Course Objective

To enable the students to apply the significance of project formulations and tax

### Course Outcomes (CO)

|           |            |                                                                                                |
|-----------|------------|------------------------------------------------------------------------------------------------|
| <b>K1</b> | <b>C01</b> | To recollect the concepts used in identification and selection of network planning techniques. |
| <b>K2</b> | <b>C02</b> | To understand the fundamentals of PERT,CPM, and Project Report.                                |
| <b>K3</b> | <b>C03</b> | To apply feasibility analysis.                                                                 |
| <b>K4</b> | <b>C04</b> | To analyze the effectiveness of small scale industries in economic development.                |

### Unit 1 (2hrs)

Project-Meaning-Project Identification-Selection-Network Planning Techniques-***PERT***-CPM.

### **Unit II (2 hrs)**

Project Formulation-Significance-Stages in Project Formulation-Feasibility Analysis-***Project Report***.

### **Unit III (3hrs)**

Project Appraisal-Methods-Payback Period- Average rate of return- Discount cash flow techniques.

### **Unit IV (3hrs)**

Plant Location - Importance- Factors affecting Location- Factory Design- Types of Factory.

### **Unit V (3hrs)**

***Micro and Small Scale Industries***-Definition-Features-Role of SSI in Economic Development-Problems of SSI-Tax Concessions.

*\*Italicized texts are for self study*

|                      |
|----------------------|
| Seminar & Assignment |
|----------------------|

### **Books for Study:**

SS Khanka (2010) Entrepreneurship Development, S Chand & Co.

### **Books for Reference:**

1. Gupta CB & Khanka SS (2005), Entrepreneurship & Small Business Management, Sultan Chand & Sons , New Delhi.
2. Robert D Hisrich; Michael P Peters; Dean A Shepherd(2008) Entrepreneurship, Boston : McGraw-Hill/Irwin.

### **Mapping**

| PSO<br>CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|------|------|------|------|------|
| CO1       | H    | S    | M    | H    | S    |

|            |   |   |   |   |   |
|------------|---|---|---|---|---|
| <b>C02</b> | H | M | H | S | H |
| <b>C03</b> | M | S | M | M | M |
| <b>C04</b> | M | H | H | H | H |

S-Strong; H-High; M-Medium; L-Low

| <b>Course Designed by</b> | <b>Verified by HoD</b>    | <b>Checked by</b> | <b>Approved by</b> |
|---------------------------|---------------------------|-------------------|--------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b> | <b>CDC</b>        | <b>COE</b>         |
| Dr.M.V.Sathiyabama        | Dr.M.V.Sathiyabama        | Dr.M.Durairaju    | Dr.R.Muthukumaran  |
| Signature                 | Signature                 | Signature         | Signature          |