

B.COM

E-Commerce and E – Accounting (Marks: 100)

- a) Introduction to E-Commerce : (10 Lectures)**
E-Commerce and E-Business, Categories of E-commerce, Development and growth of e-commerce, Business modules, revenue models and business process, Economic forces & e-commerce, Identifying e-commerce opportunities, International nature of e-commerce.
- b) E-Marketing and E-payment systems : (10 Lectures)**
(i) E-marketing – Creating a Website, Hosting and Designing a Website, Web Marketing Strategies, Market Segmentation on the web, Advertising on the web, E-mail marketing, Creating & maintaining brands on the web.
(ii) E-payment solutions – online payment basics, payment cards, e-cash, e-cheques, e-wallets, stored value cards, e-banking.
- c)E-CRM (Customer Relationship Management) and e-SCM (Supply Chain Management): (8-10 Lectures)**
(i) E-CRM – CRM, Technology in CRM, CRM capabilities & customer life cycle.
(ii) E-SCM – SCM using internet technologies, Value creation in supply chain, using e-SCM for ‘Real-time’ benefits, Building and maintaining trust in supply chain.
- d) Mobile Commerce (M-Com): (10 Lectures)**
Growth of M-Com, Application of M-Com, Wireless Applications, Advantages and disadvantages of M-Com, M-Com in India.

Unit II : E-Accounting: (45 Lectures)

Any One popular Accounting Package (e.g.Tally, SAP etc)
Maintaining accounts with and without inventory, Creation of Vouchers and Recording Transactions, Preparation of Reports, Cash Book, Bank Book, Ledgers Accounts, Trial Balance, Profit and Loss Account and Balance Sheet.

Books for Study and Reference:

- 1. E-Commerce Strategy, Technology & Applications, David Whiteley, Tata MacGraw Hill Publishing Company Ltd**
- 2. E-Commerce Strategy, Technology & Implementation, Gary P. Schneider, Cengage Learning India Pvt. Ltd., 418, F.I.E. Patparganj, New Delhi 110 092**
- 3. E-Commerce E-Business, Dr. C. S. Rayudu, Himalaya Publishing House**
- 4. E-Commerce and its applications, U. S. Pandey, Rahul Srivastava, Saurabh Shukla, S. Chand and Company Ltd., New Delhi**
- 5. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew B. Whinston, Pearson Education Inc., 418, F.I.E. Patparganj, Delhi 110 092**
- 6. E-Commerce, P.T. Joseph, Prentice Hall India Pvt. Ltd, New Delhi**

7. **Electronic Commerce (India Edition)**, Gary P. Schneider, Thomson Learning Inc., Printed and bound by - Saurabh Printers Private Ltd, Noida.
8. **E-Commerce**, Kamlesh Bajaj & Debjani Nag, Tata MacGraw Hill Publishing Company Ltd

SUGGESTIONS FOR CONDUCT OF EXAMINATION IN E-COMMERCE AND E-ACCOUNTING (UNIT I) & MARKING SCHEME:

1. Question paper shall be of 1½ hour duration and of 40 marks covering the entire unit I.
2. One ISA of 10 marks shall be conducted.

SUGGESTIONS FOR PRACTICAL COMPONENT OF E-ACCOUNTING :

Marking Scheme And Conduct Of Practical Examination:

4. **Marks Weightage - 50 marks.**
5. **These 50 Marks may be divided as follows:**
 - **Viva-voce based on practicals – 5 marks.**
 - **Maintenance of Journal – 5 marks.**
 - **Actual Practical Exam (Recording transactions) – 40 marks.**
6. **Duration of practical exam – 1 Hour.**

Guidelines for maintenance of journal and viva-voce:

- **Journal should have an index with Date, Particulars and Remarks column.**
- **The transactions should be recorded and below that details like type of voucher, details of account creation (if any, with group/sub-group), calculation of transaction amount, should be note.**
- **After completing each assignment, the student should get the same initialled by the concerned teacher.**
- **At the end of the semester, completed journal with all assignments should be submitted by the students for assessment. Maximum marks allotted for maintenance of journal are 5.**
- **Viva-voce can also be conducted after the assessment of journal and marks allotted for viva voce are 5. Five questions may be asked to each student carrying one mark each for 5-7 minutes approximately.**

General Suggestions:

1. **One batch for practical should be of 15 - 20 students. In any case, batch strength should not exceed 20 students**
2. **One computer should be provided per student. In any case, not more than 2 students per computer should be allotted.**
3. **Licensed Accounting package should be purchased by the respective colleges.**
4. **A separate Computer Lab with sufficient computers should be provided for commerce students.**

Specific guidelines

E – Accounting (Theory examination): (SEMESTER - IV)

- 1. Duration of examination to be of 1½ hour.**
- 2. Question paper to be of 40 marks.**
- 3. Each question to be of 10 marks.**
- 4. Question No. 1 to be compulsory.**
- 5. Any 3 questions from remaining 5 questions to be answered.**
- 6. One question each on Unit I (a) and Unit I (d)**
- 7. One questions each on Unit I (b)(i), Unit I (b)(ii), Unit I (c)(i) and Unit I (c)(ii).**

