DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajinagar.

NAAC- 'A+' Grade

CIRCULAR /SU/CM/Revised Syllabus/NEP/88/2025

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; **the Academic Council at its meeting held on 09th May, 2025 has been accepted the following** ***"Revised Subjeet/Degree Wise Syllabus of Under Graduate Level as per the National*** **Education Policy-2020** under the Faculty of Commerce & Management run at all Affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.

Sr.No.	Courses	Semester
1.	B.Com	IIIrd & IV
2.	B.Com (E-Commerce)	IIIrd & IV
3.	B.B.A	IIIrd & IV
4.	B.C.A	IIIrd & IV
5.	B.C.M	IIIrd & IV

This is effective from the Academic Year 2025-26 and Onwards as per appended herewith.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Chhatrapati Sambhajinagar
-431 004.
REF.NO. SU/COM/2025-26 1191-93
Date:- 05/ 07 /2025.

Deputy Registrar,
Syllabus Section.

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Copy forwarded with to Information and Necessary Action:-

1] **The Head, concerned Department,**
2] The Director, Board of Examination & Evaluation,
3] The Director, University Network & Information Centre, UNIC, with a **request to upload this Circular on University Website.**

Dr.Babasaheb Ambedkar Marathwada University **Chhatrapati Sambhajinagar.**

Dr. Babasaheb Ambedkar Marathwada University

Chhatrapati Sambhajinagar- 431001

Three Years B. Com(E-Commerce)

Four Years B. Com(E-Commerce) (Hons)

And

Four Years B. Com(E-Commerce) (Hons with Research) Degree Programme

Course Structure & Syllabus

(Revised)

(AS PER NEP-2020)

Subject: Commerce

Effective from 2024-25

SEMESTER III & IV (wef: 2025-26)

(SINGLE CORE DISCIPLINE)

Sr. No.	Course Type	Third Semester			Total Credits
		Course Code		Credits	
1	**Major (Core)** Mandatory	DSC-7	Corporate Accounting-I	4	8
		DSC-8	Web Page Development	4	
2	**Major Electives** (Choose any one from pool of courses)	---	---	---	---
3	**Minor** (Choose any two from pool of courses) **It is from different discipline of the same faculty**	M-1	Cost Accounting-I or	2	4
		M-2	Business Mathematics & Statistics-I or Entrepreneurship Development-I	2	
4	**GE/OE** (Generic / Open Elective)(Choose any one from pool of courses) **It should be chosen compulsorilyfrom the faculty other than that of Major**	GE/OE-3	1. Digital ethics	2	2
5	**VSC** (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-2	a. OOPS with C++ b. E-Commerce Essentials	2	2
6	**SEC** (Skill Enhancement Courses)(Choose any one from pool ofcourses)	-----	---	---	
7	**AEC** (Ability EnhancementCourses) **(Common for all faculty)**	AEC-3	Xxx	2	2
8	**VEC** (Value Education Courses) **(Common for all faculty)**	VEC-2	(Environmental Studies)	---	
9	**IKS** (Indian Knowledge System) Courses **(Common for all faculty)**	------	---	---	
10	**OJT** (On Job Training)	-----	---	---	4
11	**FP** (Field Project)	----	Field Project	2	
12	**CEP** (Community EngagementProject) **(Common for all faculty)**	----	----	---	
13	**CC** (Co-curricular Courses) **(Common for all faculty)**	CC-3	Common by University	2	
14	**RM** (Research Methodology)Course	----	----	---	
15	**RP** (Research Project)	-------	----	---	
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B.COM(E-COMMERCE) (Three / FourYears Honours / Honours with Research) Degree Programme with Multiple Entry and Exit Options

Third Semester

Sr. No.	Course Type	Course Code	Course Title	Teaching Scheme (Hours/Week)		Credits		Total Credits	Scheme of Examination			
				TH	PR	TH	PR		Max Marks	UA	CA	Min Marks
1	**Major 1 (Core) M7** Mandatory **DSC-7**	ECOM 301T	Corporate Accounting-I	4	-	4	-	4	100	60	40	40
	Major 2 (Core) M8 Mandatory **DSC-8**	ECOM 302T	Web Page Development	2	-	2	-	2	50	30	20	20
		ECOM-302P	Practical on Web Page Development (Lab)	-	4	-	2	2	50	30(P)	20(P)	20
2	**Minor 1 & 2** (Choose any two from poolof courses) **It is from different discipline of the same faculty**	ECOM-303T	Cost Accounting-I	2	-	2	-	4	50	30	20	20
		ECOM-304T	Business Mathematics & Statistics -I	2	-	2	-		50	30	20	20
		ECOM-305T	Entrepreneurship Development-I	2	-	2	-		50	30	20	20
3	**GE/OE** (Generic / Open Elective) **GE/OE-3**	ECOM-306T	Digital Ethics	2	-	2	-	2	50	30	20	20
4	**VSC** (Vocational Skill Courses) (Choose any one from pool of courses)	ECOM-307P	OOPS with C++	-	4	-	2	2	50	30(P)	20(P)	20
		ECOM-308P	E-Commerce Essentials	-	4	-	2		50	30(P)	20(P)	20
5	**AEC (Common for all faculty)**	AEC-3	ENGLISH	2	-	2	-	2	50	30	20	20
6	**VEC (Common for all faculty)**	VEC-2	Environmental Studies	2	-	2	-	2	50	30	20	20
	Co-Curricular-3	CC-3		2	-	2	-	2	50	30	20	20
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GE/OE-3: 1.Digital Ethics (These courses will be offered only to students from other faculties.)

Students of B.Com(E-Commerce) should choose GE/OE course compulsorily from the faculty other than that of Major

B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Corporate Accounting-I **No. of Credits:** 4

Course Code: ECOM301T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Major	4	60	4

Objectives: 1) To Introduce students to basics of Corporate Accounting.
2) To make students understand the concept of shares and debentures
3) To equip the students with preparation of final accounts of joint stock companies

Course Outcomes : On successful completion of this course the student will be able to:

1) Write journal entries regarding issue to shares and forfeiture of shares
2) Write journal entries regarding redemption of Preference shares and debentures

Write Final Accounts of Joint stock companies and able to understand provisions of Companies Act regarding final accounts.

Unit No.	Contents	No. of Hours
I	**Issue and Forfeiture of Shares** Meaning of shares, issue of shares- at par, at discount and at premium (theory) Collection of share money, lump sum collection, collection in instalment, issue of shares in consideration of assets, procedure of issue of shares, pro rata allotment, forfeiture of shares, re issue of forfeited shares, journal entries and balance sheet.(Numeric) **IPO process (theory, only concept, not to be questioned in exam)**	15
II	**Redemption of Preference shares** Types of preference shares (Theory) Redemption of out of fresh issue, Redemption of out of profit, Journal entries for redemption and balance sheet after redemption (Numeric)	15
III	**Redemption of Debentures** Types of debentures, method of redemption- in instalment, in lump sum, by conversion, by purchase in open market, sinking fund method (Theory) Redemption of out of profit, out of fresh issue, in lump sum, Issue at par redeemable at par, issue at discount redeemable at par, issue at premium redeemable at par, issue at par redeemable at premium, issue at discount redeemable at premium, sinking fund method (Numeric)	15
IV	Final account of Joint stock companies (Statement form) (Numeric)	15

Total Weightage : **100 Marks**
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

Suggested Readings:

1) New Approach to Accountancy- H R Kotalwar
2) Corporate accounting- S N Maheshwari
3) Advance accounting- Shukla and Grewal
4) Advanced accountancy- Jain and Narang

B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Web Page Development **No. of Credits:** 2

Course Code: ECOM302T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Major	02	30	02

Objectives: To acquaint the students with basics of web page development.

Course Outcomes : On successful completion of this course the students will be able to

- Use HTML
- Create, Edit and Publish Web Pages Using Word Press.
- Develop Websites.

Unit No.	Contents	No. of Hours
I	Introduction to WWW Working with browsers, introduction to Web Design, Exploring Front Page 2000, Creation and Development of Web Pages, Handling text, graphics, Formats, Background, Graphic, and Multimedia Insertion, Styles sheets.	10
II	HTML and its elements, links, formats, Tags, Embedding multimedia & Java Applets, Script.	10
III	HTML, CSS, Frameworks, CMS (Content Management System) Tools used for managing website content like WordPress. Site Maintenance and Production.	10

Total Weightage **: 50 Marks**
Semester End Examination (S. E. E.) (Theory) : 30 Marks
Continuous Internal Assessment (C. I. A.) (Theory) : 20 Marks

Suggested Readings:

1. Damiel A. Taubon and others "Mastering Front Page 2000" BPB Publication.
2.. Powel " Web Design" Tata Mc Graw Hill
3. Monica D' Souza & Jude D' Souza 'Web Publishing' : Tata McGraw Hill.

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B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Practical based on Web Page Development **No. of Credits:** 2

Course Code: ECOM302P

Vertical	No. of Credits	No. of Practical Hours	No. of Practicals per Week
Major	02	60	02
Objectives:	To acquaint the students with basics of web page development.		

Course Outcomes : On successful completion of this course the students will be able to

- Use HTML
- Create, Edit and Publish Web Pages Using Word Press.
- Develop Websites.

Unit No.	Contents	No. of Hours
I	• Create a HTML web pages. • HTML program to display a table with 5 rows and 5 columns. Provide appropriate heading to the form. • HTML program segment that contain hyperlinks from one document to another. • HTML code design Time Table using row span and colspan. • HTML code to develop a web page having two frames that divide the page into two equal rows and divide the first row into equal columns.	20
II	• HTML code using CSS to create a job application. • CSS code to change the square into circle when mouse is over to the square shape. • CSS code to create 3 different colours box which partially overlapped to each other. • JavaScript calculator design and program. • JavaScript script to display the current day and time in the following format.	20
III	• Java script application for student attendance. • CSS code to blink text using key frames. • Create a hyperlink in html which when clicked links to www.google.com in a new window. • CSS code to blink text using keyframes.	20

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) (Theory) : 30 Marks
Continuous Internal Assessment (C. I. A.) (Theory) : 20 Marks

Suggested Readings:

1. Damiel A. Taubon and others "Mastering Front Page 2000" BPB Publication.
2.. Powel " Web Design" Tata Mc Graw Hill
3. Monica D' Souza & Jude D' Souza 'Web Publishing' : Tata McGraw Hill.

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B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Cost Accounting-I **No. of Credits:** 2

Course Code: ECOM303T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Minor	02	30	02

Objectives: To acquaint the learners with:
1. The concept of cost accountancy and its related terms
2. The estimation of material cost, various levels of stock and controlling of material cost
3. Various methods of Cost Accounting.

Course Outcomes :
The learners will be able to:
1. Understand cost, objectives and scope of cost accounting, cost classification, elements of costs, cost behaviour pattern.
2. Estimation and calculation of pricing of material issue.
3. Explain applications of methods of cost accounting.

Unit No.	Contents	No. of Hours
I	**Introduction to Cost Accounting: (Theory)** Cost Accounting- Meaning, objectives, scope, Functions, Advantages & Limitations, Comparison Cost-Financial-Management Accounting Concepts of Cost centre-Cost Unit, Cost classification	8
II	**Material Cost: (Theory & Numerical)** Meaning & Importance of Materials, Material Control- Concept, need, objectives, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average and Weighted Average price method, (Numerical) Techniques of inventory control- Levels of stock, ABC analysis, EOQ, Periodic and perpetual systems of maintaining inventory records, JIT	12
III	**Methods of Cost Accounting: (Theory)** Meaning, features, advantages and applications of Output Costing, Job Costing, Batch Costing, Contract Costing, Process Costing. Service Costing	10
Note	Numericals should be based on Material Issue pricing	

Total Weightage **: 50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numericals and four theory)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:
Cost Accounting- S.P.Iyengar
Cost Accounting- Principles & Practice- M.N.Arora

B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Business Mathematics & Statistics-I **No. of Credits:** 2

Course Code: ECOM304T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Minor	02	30	02

Objectives:

1. Develop logical reasoning abilities
2. Understand concept and applications of Statistics in Business decisions.

Course Outcomes : On completion of the course students will be able to-

1. Understand concept and scope of statistics.
2. Understand data collection methods, Classify data and

Unit No.	Contents	No. of Hours
I	**Introduction to Statistics:** Meaning, Definitions, Characteristics, Scope, Advantages and Limitations of Statistics **Data Collection & Processing:** Data types, Data collection methods, Classification, Tabulation, Frequency distributions, Graphical presentation of data.	10
II	**Measures of Central Tendency: (Numerical)** Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data	12
III	**Determinants: (Numerical)** Meaning, Properties, Calculation of Second & third order determinants, Finding Area of Triangle using Determinant	08
Note		

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numericals and four theory)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

Statistical Methods- S.P.Gupta
Fundamentals of Statistics- D.N.Elhance
Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,
Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd., 1987
Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996,

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B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Entrepreneurship Development-I **No. of Credits:** 2

Course Code: ECOM305T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Minor	02	30	02

Objectives:

- This course provides an overview of the business, understanding and significance of the business in economy.
- To Evaluate the impact of traditional and modern business activities

To learn the process and skills of creation and management of entrepreneurial venture

Course Outcomes :

CO1: Learners will recognize the fundamental components of the business

CO2: Learners will be able to identify entrepreneurial traits and skills

CO3: Learners will be able to apply theoretical knowledge to real world scenarios within the business sector.

CO4: To create comprehensive understanding of the risks and challenges associated with business world

Unit No.	Unit No.	Unit No.
I	**Entrepreneur** Concept of Entrepreneur, definition characteristics of Entrepreneur, , Entrepreneur and Manager, Entrepreneur and Intrapreneur, Types of Entrepreneurs,	10
II	**Entrepreneurship Development Perspective** Concept, evolution and importance of entrepreneurship, factors Contributing to Growth of Entrepreneurship, Challenges & Barriers to Entrepreneurship.	10
III	**Creating Entrepreneurial Venture:** Business Idea generation – idea selection feasibility study, Environmental Scanning and SWOC Analysis Preparation of project Report– content, execution of project	10

Total Weightage : 50 Marks
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Dynamics of entrepreneurial development and Management, Dr. Vasant Desai, Himalayan Publishing
- Fundamentals of entrepreneurship, S.K. Mohanty, Prentice Hall of India
- Small scale industries and entrepreneurship, Dr. Vasant Desai, Himalayan Publishing House
- Ghanekar, A(1996) Communication Skills for Effective Management. Everest Publishing House, Pune.
- Essentials of Business Communication, Rajendra Pal, JS Korlahhi: Sultan Chand & Sons, New Delhi.

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B.COM(E-COMMERCE)- THIRD SEMESTER

Subject: Digital Ethics **No. of Credits:** 2

Coursecode: ECOM306T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
OE/GE	02	30	02

Objectives:

- To develop understanding of the ethical challenges and responsibilities in the digital age.
- To equip students with knowledge of responsible online communication, digital ethics, netiquette, and intellectual property rights, providing practical skills applicable in both professional and personal setting.

Course Outcomes :

CO1: Learners will understand the concept and need of digital ethics.
CO2: Learners will be able to identify social media ethics.
CO3: Learners will be able to understand and protect themselves from cyber attacks.

Unit No.	Contents	No. of Hours
I	**Introduction to Digital Technology Ethics:** Concept of digital ethics, Ethical decision-making in technology development, Understanding netiquette and its importance in online communication, Netiquette in different online platforms: email etiquette, Distinguish between ethical and unethical behaviour In digital world, Privacy challenges in digital realm.	10
II	**Social Media Ethics:** Responsible use of social media platforms, Ethical considerations in social media marketing; Collection, storage, and sharing of personal and sensitive Data, protecting participant privacy, Digital plagiarism; Plagiarism-check tools; Ensuring reliability of digital information; Responsible use of Artificial Intelligence in research.	12
III	**Cyber Security & Ethics:** Understanding Cyber Security and its ethical implications, Security for personal devices; Password practices, Software updates; Ethical hacking; cyber-attacks in real-world scenarios.	08

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Managing Intellectual Property: The Strategic Imperative, Prentice Hall India, 2010.
- C. Brooks, C. Grow, P. Craig, and D. Short, Cybersecurity Essentials, Sybex, 2018.
- E. Thompson, The Digital Citizen: Navigating Online Ethics and Etiquette in a Connected World, IngramSpark, 2023.

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Programme: B.Com (E-Commerce) Third Semester

Subject: OOPS with C++ **No. of Credits:** 2

Coursecode: ECOM307P

Vertical	No. of Credits	No. of Practical Hours	No. of Practical per Week
VSC-2(a)	02	60	02

Objectives:
To introduce the students to Object oriented Programming and C++ concepts.
To equip the students with problem solving and Programming skills.

Course Outcomes :
The learner will enable learners to:

1. Understand Object Oriented Programming with C++.
2. Develop problem solving and programming skills.

Unit No.	Contents	Practical Hours
I	Concepts of Object-Oriented Programming. Working with C++, Tokens, Expressions and Control Structures. Functions in C++, Classes and Objects, Constructors and Destructors	20
II	Operator Overloading and Type Conversions, Inheritance: Extending Classes Pointer, Virtual Functions and Polymorphism	20
III	Managing Console I/O Operations, Working with Files, String Manipulation.	20

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) Practical : 30 Marks
Continuous Internal Assessment (C. I. A.) Practical : 20 Marks

Suggested Readings:

1. E. Balguruswamy "Object Oriented Programming with C++ Tata Mc Graw Hill Pub Co. Ltd.
2. Pohl Object Oriented Programming using C++", Addison wisely longman P. Ltd.

Programme: B.Com (E-Commerce) Third Semester

Subject: E-Commerce Essentials **No. of Credits:** 2

Coursecode: ECOM308P

Vertical	No. of Credits	No. of Practical Hours	No. of Practical per Week
VSC-2(b)	02	60	04

Objectives:
To introduce students to fundamental concepts of E-Commerce and related information technology.
To equip the students with skills necessary for strategic use of E-Commerce.

Course Outcomes :

Unit No.	Contents	Practical Hours
I	**Introduction to E-Commerce** Origin, Evolution, E-Commerce and E-Business, Nature, Need, Advantage, Features Essential Requirements, Basic Elements, Mobile Commerce, E-Services, Technologies. Levels of E-Commerce Procedure, Retail Store Front, Cyber Music Sites, SCM, E-commerce Potentials, E-Commerce, Strategy, Critical Success Factors, How to build E-Commerce System, Launching online site, E-Commerce: limitation & Drawbacks.	10
II	**EDI** Definition, Advent, Features, EDI in India, EDI and WAN, GEDIS & VSNL, NIC, EDI Standards, Importance of EDI and EDI files, EDI services, objectives and Advantages of EDI, E-Commerce and Internet, Domain names, types search engines E-Commerce. Process and Payment Solution Successful E Commerce solution, Essentials, Technology Standards, Digital Certificate Payment System, Payment Methods, Cyber Case, Credit Card, Smart Card.	10
III	**E-Commerce and Digital Marketing:** Introduction to Digital Marketing, Social Media Marketing, E-mail Marketing. Estimate payment per page in Advertising. Search Engine Optimization (SEO) and Search Engine Marketing (SEM) Techniques.. Introduction to Google Ads.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) Practical : 30 Marks
Continuous Internal Assessment (C. I. A.) Practical : 20 Marks

Suggested Readings:

1. C.S.Raydu" E-Commerce E-Business", Himalaya Publishing House 2009
2. Bajaj & Nag" E-Commerce", TaTa McGraw Hill
3. Parag, Deewan "E-Commerce", Excell Books
4. Teresa Piñeiro-Otero and Xabier Martinez-Rolán Understanding Digital Marketing: Basics and Actions link:
https://www.rsaearchgate.net/publication/312190728 Understanding Digital Marketing-Basics and Actions.

Sr. No.	Course Type	Fourth Semester			Total Credits
		CourseCode		Credits	
1	**Major (Core)** Mandatory	DSC-9 DSC-10	Corporate Accounting-II Data Structures	4 4	8
2	**Major Electives** (Choose any one from pool of courses)	---		---	- - -
3	**Minor** (Choose any two from poolof courses) **It is from different discipline ofthe same faculty**	M-3 M-4	Cost Accounting-II or Business Mathematics & Statistics -II or Entrepreneurship Development-II	2 2	4
4	**GE/OE** (Generic / Open Elective)(Choose any one from pool of courses) **It should be chosen compulsorilyfrom the faculty other than that of Major**	GE/OE-4	1. E-CRM	2	2
5	**VSC** (Vocational Skill Courses) (Choose any one from pool ofcourses)	----		----	2
6	**SEC** (Skill Enhancement Courses)(Choose any one from pool of courses)	SEC-2	1. Basics of JAVA 2. E-Branding	2	
7	**AEC** (Ability Enhancement Course) **(Choose any one (common for all faculty)**	AEC-4* (MIL-2)	xxx	2	2
8	**VEC** (Value Education Courses) **(Common for all faculty)**	-----		---	
9	**IKS** (Indian Knowledge System) Courses **(Common for all faculty)**	---		---	
10	**OJT** (On Job Training)	---		---	4
11	**FP** (Field Project)	FP-1	Field Project-1	2	
12	**CEP** (Community EngagementProject) **(Common for all faculty)**	---	---	---	
13	**CC** (Co-curricular Courses) **(Common for all faculty)**	CC-4	Common by University	2	
14	**RM** (Research Methodology) Course	----		----	
15	**RP** (Research Project)	----		----	
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B.Com(E-Commerce) Three/Four Years Honours / Honours with Research) Degree Programme with Multiple Entry and Exit Options

Fourth Semester

Sr. No.	Course Type	Course Code	Course Title	Teaching Scheme (Hours/Week)		Credits		Total Credits	Scheme of Examination			
				TH	PR	TH	PR		Max Marks	UA	CA	Min Marks
1	**Major 1 (Core) M9** Mandatory **DSC-9**	ECOM 401T	Corporate Accounting-II	4	-	4	-	4	100	60	40	40
	Major 2 (Core) M10	ECOM 402T	Data Structures	2	-	2	-	2	50	30	20	20
	Mandatory **DSC-10**	ECOM-402P	Data Structures (Lab)	-	4	-	2	2	50	30(P)	20	20
2	**Minor 3 & 4** (Choose any two from poolof courses) **It is from different discipline of the same faculty**	ECOM-403T	Cost Accounting-II	2	-	2	-	4	50	30	20	20
		ECOM-404T	Business Mathematics & Statistics-II	2	-	2	-		50	30	20	20
		ECOM-405T	Entrepreneurship Development-II	2	-	2	-		50	30	20	20
3	**GE/OE** (Generic / Open Elective) **GE/OE-4**	ECOM-406T	E-CRM	2	-	2	-	2	50	30	20	20
4	**SEC-2** (Skill Enhancement Courses)(Choose any one from pool of courses)	ECOM-407P	Basics of JAVA	-	4	-	2	2	50	30(P)	20	20
		ECOM-408P	E-Branding	-	4	-	2		50	30(P)	20	20
5	**AEC-4***	AEC-4* MIL-2	MIL-2 (Modern Indian Language)	2	-	2	-	2	50	30	20	20
6	**FP** (Field Project)	FP-1	Field Project-1	-	4	-	2	2	50	50	-	20
	Co-Curricular-4	CC-4		2	-	2	-	2	50	30	20	20
								22				

GE/OE-4: E-CRM (These courses will be offered only to students from other faculties.)

Students of B.Com(E-Commerce) should choose GE/OE course compulsorily from the faculty other than that of Major

B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Corporate Accounting-II **No. of Credits:** 4

Coursecode: ECOM401T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Major	4	60	4

Objectives:

1) To introduce the concept of amalgamation and internal reconstruction of companies
2) To develop awareness about different aspects of Corporate accounting related to liquidation and profit prior to incorporation

Course Outcomes : On successful completion of this course the student will be able to:

1) Understand the process of calculation of profit before and after incorporation of Company.
2) Write journal entries regarding Internal Reconstruction of Joint stock of company.
3) Understand the amalgamation process and accounting entries regarding amalgamation of joint stock companies.
4) Understand the liquidation process and accounting treatment about liquidation of joint stock companies.

Unit No.	Contents	No. of Hours
I	Profit Prior to Incorporation- (Theory and Numerical)	15
II	Reconstruction of joint stock companies.(Numeric) Internal reconstruction only.	15
III	Amalgamation of Joint stock companies (Numeric) Purchase consideration, closing entries in the books of dissolving companies, Acquisition entries and opening balance sheet of new company after amalgamation.	15
IV	Liquidation of Joint stock companies(Numeric) Solvent and insolvent companies, remuneration of liquidator- fixed and on realisation of asset, Preferential creditors, Unsecured creditors.	15

Total Weightage : 100 Marks
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

Suggested Readings:

1) New Approach to Accountancy- H R Kotalwar
2) Corporate accounting- S N Maheshwari
3) Advance accounting- Shukla and Grewal
4) Advanced accountancy- Jain and Narang

B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Data Structures **No. of Credits:** 2

Coursecode: ECOM402T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Major	02	30	02

Objectives: To equip the students to design and implement various basics and advanced data structure.

Course Outcomes : On successful completion of this course the students will be able to

1) Student will be able to handle operations like searching, insertion, deletion, traversing mechanism etc. on various data structures.
2) Students will be able to apply concepts learned in various domains like DBMS, compiler construction etc.
3) Student will be able to use linear and nonlinear data structures like stacks, queues, and linked list.

Unit No.	Contents	No. of Hours
I	Introduction of Data Structures, Types and classification, Linear and Non Linear Structures.	10
II	Arrays, Linear Linked List, Operations of Traversing, insertion and deletion of nodes Stack Traversing – PUSH and POP operations.	10
III	Queue Structures – Traversal – Insertion and Deletion operations in a QUEUE Non Linear Structures – Trees and Graph – Binary Tree Traversing, Binary Search Tress – AVL Trees – Path Cycle adjacency, Graph representation, Graph searching Sorting and Searching operations in different structures.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

1) Lipschutz, Data Structure & Pascal
2) Sartaj Sahani, Data Structure
3) Bhagat Singh & NAP, Data Structure
4) Dromey R.G How To Solve It By Computer, Pearson

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B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Practical based on Data Structures **No. of Credits:** 2

Coursecode: ECOM402P

Vertical	No. of Credits	No. of Practical Hours	No. of Practicals per Week
Major	02	60	02

Objectives: To equip the students to design and implement various basics and advanced data structure.

Course Outcomes : on successful completion of this course.

1) Student will be able to handle operations like searching, insertion, deletion, traversing mechanism etc. on various data structures.
2) Students will be able to apply concepts learned in various domains like DBMS, compiler construction etc.
3) Student will be able to use linear and nonlinear data structures like stacks, queues, and linked list.

Unit No.	Contents	No. of Hours
I	1. Implement a stack using arrays. Perform push, pop, and display operations. 2. Write a program to implement a queue using a linked list. 3. Write a program to reverse a string using a stack. 4. Implement linear search and binary search algorithms.	20
II	1. Implement a circular queue using arrays. 2. Write a program to create a binary search tree (BST) and perform inorder, preorder, and postorder traversals. 3. Implement a doubly linked list with insert, delete, and display operations. 4. Implement a priority queue using an array or linked list.	20
III	1. Write a program to perform heap sort using max heap. 2. Implement Dijkstra's algorithm for shortest path in a graph. 3. Write a program to detect a cycle in a directed graph using DFS. 4. Implement a program to convert an infix expression to postfix and evaluate it.	20

Total Weightage : 50 Marks
Semester End Examination (S. E. E.) (Practical) : 30 Marks
Continuous Internal Assessment (C. I. A.) (Practical) : 20 Marks

Suggested Readings:

1) Lipschutz, Data Structure & Pascal
2) Sartaj Sahani, Data Structure
3) Bhagat Singh & NAP, Data Structure
4) Dromey R.G How To Solve It By Computer, Pearson

B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Cost Accounting-II **No. of Credits:** 2

Coursecode: ECOM403T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Minor	02	30	02

Objectives: To acquaint the students with:

1. Employee cost computation and control methods.
2. Determination of overhead costs and their apportionment
3. Techniques of Cost Accounting

Course Outcomes : The learners will be able to-

1. Calculate employee costs and use appropriate controlling methods.
2. Determine and distribute Overhead costs on equitable basis.
1. Explain various techniques of Cost Accounting.

Unit No.	Contents	No. of Hours
I	**Employee Cost: (Theory & Numerical)** Accounting and control of employee cost. Time-keeping- Meaning, importance, manual and automated methods Time-booking- Meaning, Importance, Job cards Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Time rate, Piece rate, Halsey, Rowan(Numericals)	12
II	**Overhead Costs: (Theory & Numerical)** Meaning of overheads, Allocation, apportionment, and absorption of overheads, Primary Distribution of overheads (Numerical) Secondary Distribution of Overheads-(Theory)	12
III	**Techniques of Cost Accounting: (Theory)** Meaning, functions and advantages of Marginal Costing, Standard Costing, Budgetory Control	06

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numericals and four theory)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

Cost Accounting- S.P.Iyengar
Cost Accounting- Principles & Practice- M.N.Arora

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B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Business Mathematics & Statistics II **No. of Credits:** 2

Coursecode: ECOM404T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Minor	02	30	02

Objectives:

To acquaint students with dispersion and skewness

To provide students understanding and application of Correlation.

To provide students with conceptual understanding of Probability.

Course Outcomes : The learners will be able to-

1. Compute extent of deviation and coefficient of skewness.
2. Determine co-efficient of correlation and interprete the same.
3. Determine probability of an experiment or event.

Unit No.	Contents	No. of Hours
I	**Measures of Dispersion & Skewness: (Theory & Numericals)** Meaning, Mean Deviation, Standard Deviation, Karl Pearson's Coefficient of Skewness.	10
II	**Correlation: (Theory & Numericals)** Meaning, Definitions, Types, Karl Pearson's Coefficient of Correlation	10
III	**Probability: (Theory & Numericals)** Meaning, characteristics, random experiment, possible outcomes; Sample Space; Events their types, Mutually Exclusive and Exhaustive Events; Simple problems	10

Total Weightage **: 50 Marks**

Semester End Examination (S. E. E.) : 30 Marks

Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (5 questions * 2 marks = 10 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Three questions to be numericals and three theory)

Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

Statistical Methods- S.P.Gupta

Fundamentals of Statistics- D.N.Elhance

Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,

Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc- Graw Hill Publishing Co. Ltd., 1987

Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996,

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B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Entrepreneurship Development-II **No. of Credits:** 2

Coursecode: ECOM405T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
Minor	02	30	02

Objectives:

- To understand the concept and process of Market Research.
- Knowing about the upcoming trends in Entrepreneurship.
- To understand the Role of Government in boosting Entrepreneurship development

Course Outcomes :

CO1: Learners will identify business opportunities that suits them.

CO2: Learners will create comprehensive understanding of new trends in entrepreneurship that associated with business world

CO3: Learners will be able to apply various market research techniques suitable for business

Unit No.	Contents	No. of Hours
I	**Market Research:** Meaning, Importance of Market research. Techniques in Marketing Research- Field Survey Technique, Test Marketing, Delphi Technique, Desk Research.	10
II	**New Trends of Entrepreneurship:** Start-up accelerator, students Sandbox & Business Lab, Crowd Funding, Co-working spaces, Boot-Camps, Venture Capital, Sociopreneur, Ecopreneur, Agropreneur, Edupreneur, self-help groups, Women entrepreneurship.	10
III	**Entrepreneurship in 21st Century :** Incubation Centres: Meaning & Role of incubation Centres, Government Schemes for Entrepreneurship Development- stand-up India PMKVY, Start-up India, Mudra Yojna, Udyog Adhaar- registration process , eligibility, benefits	10

Total Weightage : 50 Marks

Semester End Examination (S. E. E.) : 30 Marks

Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Entrepreneurship Development – Gupta, C.B Srinivasan, Sultan Chand Publication
- Dynamics of Entrepreneurship – Vasant Desai
- Innovation of Entrepreneurship- Practice and Principles – Peter Drucker

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B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: E-CRM **No. of Credits:** 2

Coursecode: ECOM406T

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
OE/GE-3	02	30	02

Objectives:

- To highlight the role of relationship management in the success of entrepreneurial venture
- To orient learners towards the practical aspects & techniques of e-CRM.
- To develop basic understanding of analytical e-CRM & its implementation.
- To motivate learners to research further on the various areas under e-CRM

Course Outcomes :

- Correlate the CRM link with the different aspects of business functions.
- Understand the role of CRM in a competitive business environment.
- Comprehend different CRM models in manufacturing & service industry
- Analyse the different challenges in implementing CRM

Unit No.	Contents	No. of Hours
I	**Introduction to E-CRM** Concept of CRM & e-CRM, e-CRM advantages, e-CRM technologies, Difference between CRM & e-CRM, CRM software, Factors responsible for integration in CRM	10
II	**e-CRM Implementation** Stages of Technology Implementation Functional CRM, Departmental CRM, Partial CRM, Full CRM, Application of e-CRM, Framework for Implementing CRM,	10
III	**E-CRM Technology** CRM TECHNOLOGY COMPONENTS: (a) Operational CRM, (b) Collaborative CRM, (c) Analytical CRM, Upcoming Technologies in CRM, Choosing the right CRM Vendor, Salesforce Automation & Mobile CRM.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Customer Relationship Management - N H Mullick publisher -Oxford University Press 2016
- Customer Relationship Management, Emerging Concepts, Tools and Application, 2000 Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, publisher TMH.
- "Customer Relationship Management", 2021 Ken Burnett, the Handbook of Key Pearson Education.
- "Customer Relationship Management", 2013 Ed Peelen & Rob Beltman Pearson Education.

B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Basics of Java **No. of Credits:** 2

Coursecode:ECOM407P

Vertical	No. of Credits	No. of Practical Hours	No. of Practicals per Week
SEC-2	02	60	02

Objectives: Orient students with JAVA Language

- Understand basics of JAVA
- Write programs using JAVA

Course Outcomes : On completion of course students will be able to-

- Understand evolution of JAVA
- Learn the basics of JAVA as a programming language
- Write programs using JAVA.

Unit No.	Contents	No. of Hours
I	**Introduction to JAVA:** JAVA History, Features, Difference of Java, C & C++, Java Support System & Environment, Overview of Java Program, Java Program Structure, Java Tokens, Java Statements	08
II	**Data types, Operators & Variables: Practicals** Primitive data types, Expressions, Identifiers Java Operators- Arithmetic Operators, Logical Operators, Assignment Operators, Relational Operators, Bitwise Operators, Command Line, Arguments, Constants, Variables, Declaration	12
III	**Branching & Looping in JAVA: Practicals** Classes, Objects, Methods, Arrays	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Practicals:

1. To write a simple Java program that displays a welcome message, demonstrating the basic structure of a Java class and main () method.
2. To write a Java program that accepts and prints command-line arguments.
3. To create a Java program demonstrating the use of constants, different data types, and variable declarations.
4. To write a Java program using arithmetic, relational, logical, and assignment operators with simple expressions.
5. To write Java programs using if, if-else, and switch statements for decision-making.
6. To write Java programs using for, while, and do-while loops for iteration.
7. To write a Java program to declare, initialize, and display elements of one-dimensional and two-dimensional arrays.
8. To write a Java program to create a class, create its object, and access its data members and methods.
9. To write a Java program demonstrating the use of methods, including parameter passing and return values.
10. To write a Java program to create a simple calculator using switch-case that performs basic arithmetic operations (+, -, *, /) based on user input.

Suggested Readings:

- E – Balguruswamy — Programming with JAVA
- Rebelsky — Experiments in Java
- Arnold — The Java Programming Language

B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: E-Branding **No. of Credits:** 2

Coursecode: ECOM408P

Vertical	No. of Credits	No. of Practical Hours	No. of Practicals per Week
SEC	02	60	04

Objectives:

- Students should learn the fundamentals of e-branding, including its definition, purpose, and how it differs from traditional branding.

Students should learn how to leverage online platforms to increase brand awareness and establish a distinct online brand identity.

Course Outcomes :

CO1 : Learners will be able to apply their knowledge and skills to create and manage successful e-branding strategies in the ever-evolving digital landscape.

CO2: learners will be able to track and analyze online marketing data to measure the effectiveness of branding campaigns and make data-driven decisions.

CO3: Learners will address ethical considerations in online branding, such as data privacy and responsible marketing practices.

Unit No.	Contents	No. of Hours
I	Introduction to E-Branding: concept e-branding, brand equity, brand positioning, brand identity, and brand image. Building brand awareness in the digital space, and Key elements of a strong online brand, Website design and layout, Branding elements on e-commerce platforms	10
II	Social media advertising.: 4Ps of Marketing in an Online Context, Search Engine Optimization (SEO)- On-page optimization, Off-page optimization, SEO tools and techniques, Brand building tools on the Internet, PPC (Pay-Per-Click) advertising .	10
III	Branding and Online Reputation: Monitoring online reviews, Ways of building brand loyalty, Building brand awareness on online marketplaces, Tracking online brand metrics, the role of new technologies (like AI, VR, and AR) in shaping brand perception and engagement.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Strategies to Mastering Your Brand Facebook, Instagram, Twitter and Snapcht . Independent1. Publishing Platform , 2017.
- "Contemporary Research in E-Branding" by IGI Global .

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B.COM(E-COMMERCE)- FOURTH SEMESTER

Subject: Field Project-1 **No. of Credits:** 2

Vertical	No. of Credits	No. of Teaching Hours	No. of Lectures per Week
FP-1	02	NA	NA

Objectives: To acquaint students with-

1. Real life applications of theory into practical
2. Possibilities of deeper learning and enhancing research acumen of students

Course Outcomes : The learners will be able to-

- Apply concepts learned in classrooms to real-world conditions enhancing their understanding and skills.
- Demonstrate evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in field work.

Contents

The areas of field work can be decided by the head of the department in consultation with the faculty in respective subjects.

For execution of Field Project the guidelines issued by University should be followed.

The colleges should form Field Project Committee comprising of HoD, Coordinator & 2 Student representatives. The FP Committee shall depute students to some e-Commerce organisation or technology department at a commercial organisation. Students will study technology implementation for some business process. Each student is required to complete minimum of 2-3 field visits. Based on the Field Visit students should prepare a report. Viva voce will be conducted, and marks will be allotted accordingly	**120**

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Research Methodology- C.N.Kothari
- The Field Researcher's Handbook: A Guide to the Art and Science of Professional Fieldwork- David J Danelo