

SEMESTER –IV			
Core XV COMPUTERISED ACCOUNTING PACKAGES – TALLY 9.0 ERP			
Code: 17PCOC44	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### **Objective:**

To provide knowledge on the use and application of computers in accounting.

### **UNIT I - Introduction to Tally:**

New features of Tally 9.0 - Tally screen components – Creating/Setting up of company in Tally – Company features – Creating accounting ledgers – Creating inventory ledgers – Create Stock Items, Stock Groups, Stock Categories, Godowns and units of measure –

### **UNIT II Cost Centers and vouchers and Final accounts:**

Create cost categories - Cost centers – invoice- inventory reports and exception reports. Types of vouchers – POS – reversing journals & Voucher classes – Types of accounting and inventory vouchers – Stock journal – Trial balance primary groups – final accounts. .

### **UNIT II -Value Added Tax:**

Meaning of VAT - General technologies used in VAT – VAT rates – Computation of VAT - VAT classification - Ledger setup for VAT- voucher entry- Input credit adjustments for capital goods – features of composite dealers – VAT composition computation report – VAT composition returns.

### **UNIT III – TDS & ST:**

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS detection entries for advance payment and balance payment – TDS computation report  
– TDS pending statement. Features of Service tax – Creation of ledger & input credit adjustments of Service Tax – Service tax reports. Features of TCS – TCS on Contracts, license and leases – Revised forms for E-TCS returns – TCS reports.

### **UNIT V - Pay Roll:**

Features of Tally – Pay roll info – Create pay heads, gratuity pay heads , employee group, employees salary details - units attendance – production types- pay sheet report- pay slip- pay roll statement report – pay roll register – attendance sheet report  
– gratuity report – pay roll with PF and ESI –.

### **References:**

1. LP Editional Board , Guide to Tally Law point, Kolkatta
2. A.K. Nadhani and K.K. Nadhani, Implementing Tally, BPB publications
3. P. Mohan, Information Technology for Business, Himalaya Publishing House, Delhi.



<b>SEMESTER –III</b>			
<b>Elective III</b>		<b>International Business</b>	
<b>Code: 17PCOE31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objective :**

- To expose students to the concept, importance and dynamics of international business and enable them to understand the mechanics of global business.

**Unit I International Business:**

Introduction to International business– Nature – Necessities of international business – Stages of internationalization –Approaches and theories of international business- Favorable conditions and complexities of international business.

**Unit II International Business Environment:**

International Business - National and Foreign environments and their components – Economic -Cultural -Political - Legal - Technological Environments- Global trading Environment – Recent trends in world trade in goods and services

**Unit III International Trade Policies and Economic Integrations**

Introduction – Instruments of trade policy-Tariffs – Subsidies – Import quotas  
– Non Tariff Barriers -Voluntary Export Restraints –Government interventions in Policy making -International Trade Relations- Economic integration-EEC  
– NAFTA – ASEAN – SAARC- ESCAP- Trade Blocks and Business Centers

**Unit IV International Finance and Accounting**

International Finance - Balance of Payment- Components of Balance of Payments- Disequilibrium in the Balance of Payment- Accounting for international business - Variations in Accounting Systems- Factors influencing the development of Accounting System- Accounting clusters- International Financial Reporting Standards.

**Unit V Multinational Corporations:**

Multinational Corporations – Distinctions between International Corporation, Multinational Corporations, Global Corporations and Transnational Corporation – Growth of Multinational Corporations - Organizational structure of Multinational Corporations – Control of Multinational Corporations –Multinational Corporations in India.

**Text Book**

1. SubbaRao,P.(2011) International business - Himalaya Publishing House. Delhi

**Reference Books:**

- 1 . Francis Cherunellam(2011) International business, PHI Learning Pvt. Ltd., New Delhi.
2. International Business- Shenkar – Willey- International Students edition-2009.
3. Hill, Chartles,W.L.(2000) International Business, MCGraw Hill Company, New York
4. Apte, P.G: International Financial Management, Tata McGrawhill, New Delhi.



<b>SEMESTER – II</b>			
<b>Self-Study Course – Corporate Legal Framework</b>			
<b>Code : 17PCOSS1</b>			<b>Credit : 2</b>

**Objective:**

- To familiarise the students with the relevant provisions of various laws influencing business.

**Unit I            The Companies Act, 1956**

The Companies Act, 1956 - Definitions and Types of companies – Memorandum of Association –Clauses - Articles of Association –Contents- Prospectus – Contents.

**Unit II            The Negotiable Instruments Act, 1881**

The Negotiable Instruments Act, 1881-Definition - Types of negotiable instruments – Bill of Exchange, Cheque, Promissory note- Meaning -Essentials.

**Unit III            Legal Environment for Security Markets**

SEBI Act, 1992 – Organisation and objectives of SEBI – Powers under Securities Contract Regulation Act, 1956 transferred to SEBI – Role of SEBI in controlling the security markets.

**Unit IV            The Consumer Protection Act, 1986**

The Consumer Protection Act, 1986 - Salient features - Definition - Rights of consumers – Grievance Redressal Machinery.

**Unit V            Regulatory Environment for International Business**

Regulatory Framework of W.T.O.- Basic principles and charter of W.T.O.- Provisions relating to preferential treatment of developing countries - Regional Groupings - Technical Standards - Anti-dumping duties and other NTBS - Custom valuation.

**Text Books:**

- 1.Varshney G.K. ,Corporate Legal Frame Work Sahitya Bhawan Publications, Agra.
2. Kapoor, . N.D. Company Law, Sultan Chand & Sons, New Delhi.

**References:**

1. Aswathappa. K., Essentials of Business Environment, Himalaya Publishing House, Mumbai.

<b>SEMESTER –I</b>			
<b>Core II - Marketing Management</b>			
<b>Code: 19PCOC12</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Vision:**

To impart knowledge related to recent issues and developments in marketing.

**Mission:**

To familiarise the students with the concept of Consumerism, Customer Relationship Management and Marketing research.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO's addressed</b>	<b>Cognitive Level</b>
CO – 1	Understand the prevailing modern marketing techniques.	1,3	Un
CO – 2	Understand the significance of consumer behaviour and problems of Indian Consumers.	1,3	Un
CO – 3	Understand the retailing strategies and retailing scene in India.	1,3,4	Ev
CO – 4	Understand the important strategies for building Customer Relationship Management.	1,3,4	Ev
CO- 5	Apply online marketing in various decision making techniques.	8	Ap
CO – 6	Apply theories to avoid consumer exploitation.	8	Ap
CO – 7	Understand how services can be marketed in an effective way.	1,2,4,6	Ev
CO - 8	Understand and apply Marketing Research in business.	8	Ap

<b>SEMESTER –I</b>			
<b>Core II - Marketing Management</b>			
<b>Code: 19PCOC12</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

### **Unit I Modern Marketing:**

Customer Relationship Management : Meaning – building and managing customer relationship – strategies for building relationship – customer interaction management - Direct marketing - types – factors – benefits .Online marketing – features -channels– benefits.- components - online marketing in Indian scenario – problems of online marketing . Green marketing -Social marketing –meaning - types -marketing mix in social marketing – process.

### **Unit II Consumer Behaviour:**

Meaning – factors influencing buying behaviour - buyer behaviour models -Marshallian model – Psychological models – Psycho- analytic model – Socio cultural theories - buying characteristics –buying motives -buying decision process . Consumerism – meaning – origin – Consumer exploitation – problems of Indian consumers.

### **Unit III Retail Management:**

The frame work of retailing – functions - reasons for retailing – special characteristics of retailing-large scale retailing institutions - retail management strategy - retail management activities- relationship management – growth of highway retailing - retailing scene in India.

### **Unit IV Services Marketing :**

Meaning – definition – difference between goods and services – characteristics of services – classification of services– marketing mix in service marketing – service quality – consumer behaviour in services - reasons for the growth of the service sector – Marketing strategies for service firms.

### **Unit V Marketing Research:**

Objectives and importance of marketing research – scope of marketing research – characteristics of a good research – marketing research process – role of marketing research in strategic planning and decision making in marketing – emerging issues / problems – limitations of marketing research.

<b>SEMESTER –II</b>			
<b>Core IX - Operations Research</b>			
<b>Code: 19PCOC24</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Vision:**

To enable the students to learn decision making techniques.

**Mission:**

To acquire working knowledge in taking decisions for optimum use of resources.

**Course Outcomes:**

<b>CO No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO's addressed</b>	<b>Cognitive Level</b>
CO – 1	Understand the concept of operations research.	1,3	Un
CO – 2	Understand the decision making techniques which helps to solve management problems.	1,3,6	Un
CO – 3	Know the impact of computers of operations research.	1,3	Un
CO-4	Apply linear programming in business decision.	7,8	Ap
CO-5	Understand the application of various decision making techniques	1,6,7	Ap
CO – 6	Reap the maximum benefit out of the available resources through decision making techniques..	1,6,7	Ap
CO – 7	Apply game theory in business decision.	7,8	Ap
CO – 8	Apply Simulation techniques	7,8	Ap



<b>SEMESTER –II</b>			
<b>Core IX - Operations Research</b>			
<b>Code: 19PCOC24</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### **Unit I : Basics of Operations Research:**

Definition – scope – characteristics – phases-necessity of Operations Research in industry – Operations Research and decision making –impact of computers on operations research - difficulties in operations research.

### **Unit II : Transportation and Assignment problem:**

Definition – formulation and solution of transportation models – Optimality analysis in transportation . Assignment – definition – formulation and solution of assignment models.

### **Unit III : Linear Programming:**

Introduction – requirements for a linear programming problem – formulation of LPP – graphical solution to LPP – simplex method –obtaining the Dual .

### **Unit IV: Game Theory:**

Meaning – useful terminology – rules for game theory – pure strategy – mixed strategy – graphical method -dominance rule.

### **Unit V : Simulation:**

Introduction – steps in simulation process- advantages and disadvantages of simulation techniques – Monte Carlo Method – practical applications of simulation.

**Note: Theory 30%    problem 70%**

### **Text Book:**

Prem Kumar Gupta & Hira D S - Operations research, S Chand & Co Ltd

### **References:**

1. Kapoor V.K. Operations Research – Sultan Chand & Sons, New Delhi.
2. KantiSwarup, Gupta P.K. & Man Mohan    Operations research, Sultan Chand & Sons, New Delhi.
3. Sharma J.K Operations Research, Macmillan India Ltd., Delhi.
4. Vohra N.D. Quantitative Techniques in Management, Tata Mc. Graw Hill Publishing Company, Delhi.

SEMESTER –III			
Core XII		Human Resource Management	
Code: 19PCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Vision:**

To give a theoretical exposure to the students with regard to various aspects of Human Resource Management.

**Mission:**

To instill in students the various techniques followed in Recruitment, Selection, Induction and Performance Appraisal.

To familiarise the students with various concepts of WPM, Wage and salary administration, safety and welfare measures, Grievance handling procedure, machinery for settlement of disputes and computer applications in HRM.

**Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the significance of Human Resource Management.	1,3	Un
CO – 2	understand the process of recruitment, selection, placement and induction.	1,2,3	Un
CO – 3	know the various training methods, executive development programme.	1,7	Ev
CO – 4	understand the various Participative management techniques.	1,7	Ev
CO-5	understand the various compensation plans, reward system and quality of work life.	2,3, 8	Ap
CO – 6	understand the safety and welfare measures.	1,4,8	Ap
CO – 7	understand the procedure for performance appraisal.	1,4,8	Ap
CO – 8	understand and apply grievance handling procedures and machinery for settlement of disputes.	1,4,8	Ap

SEMESTER –III			
Core XII Human Resource Management			
Code: 19PCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### Unit I Introduction

Evolution of human resource management – Importance of the human factor- Objectives of human resource management - Scope of HRM - HRM Models-Role of human resource manager  
- Skills and qualities of HR manager –Human resource policies.

### Unit II Man Power Planning & Selection

Importance of human resource planning – Forecasting human resource requirement -man power planning techniques - Recruitment and Selection -Sources of recruitment -Selection process - Screening tests – Interviews - Placement - Induction – Orientation– Socialisation.

### Unit III Training and Development

Objectives of training – Training needs - Training methods – Benefits – Executive development programmes – Common practices – Organisation development – Self development– Knowledge management.

### Unit IV Sustaining Employee Interest

Motivation – theories and application – Rewards – Job satisfaction - Job design - Empowerment of employees - Participative Management - Quality of work life - Flexi time - Career management - Development cycle - Need assessment – Protégé relationships – Employee Compensation plans - Employee Benefits - Safety and Welfare.

### Unit V Performance Evaluation and Control Process

Job evaluation - Performance Appraisal: process, methods of performance evaluation – feedback– industry practices - Control process: Importance, Methods – Requirement of effective control systems – Career planning – Grievance: causes, handling procedure –Types of industrial disputes  
- Machinery for settlement of disputes – Computer applications in HRM.

#### Text Book:

1. Aswathappa K. *Human Resources Management*. New Delhi: Tata McGraw Hill.
2. Khanka S.S. *Human Resources Management*. New Delhi: S.Chand&Co.Ltd.

#### Books for Reference:

1. Rao V.S.P. *Human Resources Management*. New Delhi: Excel Books.
2. Tripathi P.C. *Human Resources Management*. New Delhi: Sultan Chand.
3. Mamoria, C.B. and Gankar, S.V. *Human Resources Management*.

Mumbai: HimalayaPublishing House.

<b>SEMESTER –III</b>			
<b>Core XIII</b>		<b>E – Commerce</b>	
<b>Code: 19PCOC33</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Vision :**

Create competent and skilled entrepreneurs with thorough knowledge on the various aspects of E-Commerce.

**Mission :**

Familiarise students with the concepts and various issues of e-Commerce like Internet infrastructure, Security over internet, payment systems and various online strategies for e-Business.

**Course Outcome :**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO – 1	understand the concepts, application and models of e-commerce.	1,2,5	Un
CO – 2	learn the importance and application of electronic media for marketing of goods and services.	1, 5	Ap
CO – 3	evaluate the types of e- payment systems and know its operational,credit and legal risks.	1,2,5	Un,Ev
CO – 4	understand the dynamics of internet banking, security mechanism involved in net banking and inherent risks	1,7	Un,Ap
CO - 5	gain knowledge on e-sourcing and e-Trading and its use for generating income	1,7	Un,Ap
CO - 6	understand the types of security threats in e-Commerce transactions	1,5,6	Un, Re
CO - 7	analyse and evaluate e-Commerce Security Solutions for online transactions	1,5,6	An,Ev
CO - 8	identify the security issues and regulatory and legal framework in e-Commerce.	2, 6	Ap

Semester – III			
Core XIII		E – Commerce	
Code: 19PCOC33	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

#### **Unit I Introduction to e-Commerce:**

Meaning and concept, Electronic Commerce Vs. Traditional commerce - Media convergence - e-commerce and e-business - channels of e-commerce - Business application of e-commerce - Need for e-commerce - e-commerce as an electronic trading system - special features. Business models of e-commerce and Infrastructure: e-commerce models -supply chain management - M-Commerce – Teleshopping - Telemarketing - Point of sales system.

#### **Unit II Business to Business e-commerce:**

Inter-organisational Transactions – The Credit Transaction Trade Cycle – Electronic Markets – Usage of electronic Markets – Advantages and Disadvantages of Electronic Markets – Future of Electronic Markets. Electronic Data Interchange (EDI):- Introduction –Definition – Benefits - EDI Technology - EDI standards- EDI Communication - EDI implementation - EDI Agreements - EDI security.

#### **Unit III Electronic payment systems:**

Special features required in payment systems for e-commerce - Types of e-payment systems - e-Cash and currency servers - e-cheques - credit cards - smart cards - electronic purses and debit cards - Business issues and economic implications - operational credit and legal risks of e-payment systems - Risk management options in e-payment systems - components of an effective electronic payment system.

#### **Unit IV Internet and e-banking:**

Evolution of Internet - Growth of Internet - Gateway to digital world - Internet Governance - World wide web - Dynamics of Internet banking - Intranet and Internet portals - e-sourcing - e-Trading -Advertising and Marketing through Internet.

#### **Unit V Security issues in e-commerce:**

Need for Security – Security Concepts - Areas of Internet Security - Cyber Crimes: - Deception - Intrusion - Bugs - Encryption - Cryptography - Certificate based Security -- Digital Signature - e-Commerce Security Solutions - Security Precautions in e-Commerce - Transaction Security - PKI - Firewalls - Secure Socket Layer (SSL) - Secure Electronic Transaction (SET) - Advantages of SET - Corporate Digital Library, - Regulatory and legal Framework of e-commerce: Cyber laws, aims and salient provisions; cyber-laws in India and their limitations.

**Text Book:**

Rayudu C.S. *E-Commerce*. Mumbai: Himalaya Publishing House.

**Books for Reference:**

1. David Whiteley. *E-commerce, Strategy, Technologies and Applications*.  
New Delhi: TataMcGraw Hill Publishing Company.
2. Bhashin T.M..*E-commerce in Indian banking*. New Delhi: Authors Press.
3. JaiswalS.. *E-commerce*. New Delhi: Galgotia Publications Pvt. Ltd.

<b>SEMESTER –III</b>			
<b>Core XIV International Business</b>			
<b>Code: 19PCOC34</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Vision:**

Global outlook in trade and finance from students side.

**Mission:**

Practical, Organizational sittings and Theoretical exposure to the budding womenfolk.

**Course Outcome:**

	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	pursue a career in global business management.	1,2,3	Ap
CO – 2	understand the unique problems of foreign economic, social, political, cultural and legal environment.	4	Ev
CO – 3	expose regional economic and political integration.	1,4	Ev
CO – 4	understand accounting systems of various countries and foreign exchange with balance of payment.	3,7	An
CO-5	familiarise with multinational corporations in India.	1,4	Un
CO – 6	expose towards the dynamics of International Business.	1	Ap
CO – 7	understand the different business centres and blocks.	8	Un
CO - 8	expose on MNC's at International Level.	4	Ev



SEMESTER –III			
Core XIV	International Business		
Code: 19PCOC34	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### Unit I Basics of International Business

Introduction to International business– Nature – Necessities of international business – Stages of internationalization – Approaches and Theories of international business–Favorable conditions and complexities of International Business.

### Unit II International Business Environment

International Business Environment - National and Foreign environments and their components– Economic - Cultural - Political - Legal - Technological Environments- Global trading Environment – Recent trends in world trade in goods and services

### Unit III International Trade Policies and Economic Integrations

Instruments of Trade policy - Tariffs – Subsidies – Import quotas – Non Tariff Barriers - Voluntary Export Restraints –Government interventions in Policy making - International Trade Relations - Economic integration - EEC – NAFTA – ASEAN – SAARC- ESCAP- Trade Blocks and Business Centers

### Unit IV International Finance and Accounting

International Finance - Balance of Payment - Components of Balance of Payments - Disequilibrium in the Balance of Payment- Accounting for international business - Variations in Accounting Systems- Factors influencing the development of Accounting System- Accounting clusters- International Financial Reporting Standards.

### Unit V Multinational Corporations

Multinational Corporations – Distinctions between International Corporation, Multinational Corporations, Global Corporations and Transnational Corporation – Growth of Multinational Corporations - Organizational structure of Multinational Corporations – Control of Multinational Corporations – Multinational Corporations in India

### Text Book

Subba Rao, P. *International business*. New Delhi: Himalaya Publishing House.

### Books for Reference:

1. Francis Cherunilam. *International business*. New Delhi: PHI Learning Pvt. Ltd.
2. Shenkar Willey. *International Business*. New Delhi: International Students edition.
3. Hill, Charles, W.L. *International Business*. New York: McGraw Hill Company.
4. Apte, P.G. *International Financial Management*. New Delhi: Tata McGraw hill Company.

<b>SEMESTER –IV</b>			
<b>Core XVIII Computerised Accounting Packages – Tally 9.0 Erp</b>			
<b>Code: 19PCOC43</b>	<b>Hrs/Week: 5</b>	<b>Hrs/ Sem: 75</b>	<b>Credits : 4</b>

**Vision:**

To equip students with skill for employment in companies as data entry operator

**Mission:**

The course aims to build upon the concept and procedure in entering accounting data in TALLY ERP with TDS and GST.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand Growth of software for accounting entry with technical advantages and fundamental concepts	1,2,4	Un
CO – 2	understand stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Un
CO – 3	know the procedural Creation of cost categories, types of vouchers with ledger entry for the preparation of final accounts in Tally ERP.9 software.	1,2,4	Un
CO – 4	learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	understand the Registration, Accounts and Returns under GST	4,5	Ap
CO – 6	be familiar with the statutory Taxation of Tally like TDS.	1,4,5	Ap
CO – 7	understand the steps in creating Pay roll info in Tally ERP	4,5	An
CO – 8	to apply pay roll info for employee creation, pay heads, attendance in appropriate employee group	4,5	Ap

SEMESTER –IV			
Core XVIII	Computerised Accounting Packages – Tally 9.0 ERP		
Code: 19PCOC43	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

### **Unit I - Introduction to Tally:**

New features of Tally ERP 9.0 - Tally screen components – Creating and Setting up of company in Tally – Company features – Creating accounting ledgers – Creating inventory ledgers – Create Stock Items - Stock Groups - Stock Categories - Units of measure – Transfer between godown

### **Unit II - Cost Centres, Vouchers and Final accounts:**

Create cost categories - Cost centres– invoice- inventory reports and exception reports. Types of vouchers – Reversing journals & Voucher classes – Types of accounting and inventory vouchers – Stock journal – Trial balance - Primary groups – Final accounts. .

### **Unit III - Goods and Service Tax in Tally:**

GST introduction – Classification of goods and services – IGST – CGST – SGST – supply and its types – Time, value and place of supply – Registration under GST Act – Schemes for registration – ITC – Eligible & Ineligible ITC – ITC carry forward – Reversal of ITC– Availment&Utilisation of ITC –Issue of Invoices – Debit note – Credit note – ISD invoice – E-way Bill – Accounts and Records – Returns under GST.

### **Unit IV - TDS:**

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS detection entries for advance payment and balance payment – TDS computation report – TDS pending statement.

### **Unit V - Pay Roll:**

Features of Tally – Pay roll info – Create pay heads -Gratuity pay heads - Employee group- Employee Salary details –Units of attendances – Production types- Pay sheet report- Pay slip- Pay roll statement report – Pay Roll register – Attendance sheet report – Gratuity report – Pay roll with PF and ESI –.

### **Text Book:**

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi:Dream tech press.

### **Books for Reference:**

1. Tutorial Notes. CSC, *Tally ERP 9*.
2. Nadhani A.K. and K.K. Nadhani. *Implementing Tally*, New Delhi: BPB Publications.
3. TALLY Notes , Bombay: TCIL.

SEMESTER –IV			
Core- XIX Computerised Accounting Packages – Tally 9.0 ERP[Practicals]			
Code: 19PCOC44	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Vision:**

To provide computerised proficiency in the latest accounting package called Tally 9.ERP

**Mission:**

Individualised development of concept and procedure in entering accounting data in Tally ERP with TDS and GST

**Course Outcome:**

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	imbibe growth of software for accounting entry with technical advantages and fundamental concepts	1,2,4	Un
CO – 2	prepare stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Ap
CO – 3	create cost categories, vouchers with ledger entry for the preparation of final accounts .	1,2,4	Ap
CO – 4	learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	prepare GST Registration and Returns under GST	1,4,5	Ap
CO – 6	be familiar with the statutory TDS Taxation in Tally like TDS.	1,4,5	Ap
CO – 7	create Pay roll info in Tally ERP	4,5	Ap
CO – 8	prepare employee creation, pay heads, attendance, in appropriate employee group	4,5	Ap

SEMESTER –IV			
Core- XIX Computerised Accounting Packages – Tally 9.0 ERP[Practicals]			
Code: 19PCOC44	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### PRACTICAL EXERCISES

1. Accounting ledgers and vouchers creation
2. Inventory ledgers & vouchers creation
3. Final Accounts with Adjustments
4. Ledgers and vouchers creations with GST
5. Accounts and Records and Return under GST
6. Ledgers and Vouchers creation of TDS
7. Pay roll creation with Pay heads, Attendance, with salary details
8. Ledgers and Vouchers creation of Pay roll
9. Pay slips, Pay Sheets and pay roll report

### SCHEME FOR PRACTICAL EXAMINATIONS

#### Internal Examination marks

**40Marks**(Attendance 10 marks and performance 30 marks)

Record Note	= 10 Marks	
Program/ Procedure writing	= 30 Marks	
Result	= 20 Marks	<b>60 Marks</b>

**Total**

**100 Marks**

<b>SEMESTER –II</b>			
<b>Elective I</b>	<b>B</b>	<b>Green Marketing</b>	
<b>Code: 19PCOE21</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 3</b>

**Vision:**

Increase the consciousness about Green Products.

**Mission:**

Make the students to understand the importance of Green Marketing on consumer satisfaction and environmental safety.

**Course Outcome:**

<b>Co.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the concept of Green market and Green products.	1,3	Un
CO-2	have a broader understating of Green Marketing and its significance.	2,4	An
CO-3	learn the factors that affect purchase decision of consumers.	3,6	Un
CO-4	learn the laws that promote Green Marketing.	1,8	Ev
CO-5	manage e waste.	1,8	Ap
CO-6	useEco friendly products.	4,6	Un
CO-7	initiateadoption of green initiatives.	5,7	Ap
CO-8	understand the green environment policies.	1,7	An

SEMESTER –II			
Elective I	B	Green Marketing	
Code: 19PCOE21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

### **Unit I Green Marketing and Green Product**

Green Product - Green Marketing - Evolution of Green Marketing - Importance of green marketing - Benefits of Green Marketing- Adoption of Green Marketing- Green Marketing Mix – Strategies to Green Marketing

### **Unit-II Green Marketing Concepts**

Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing - Compliance Marketing – Green Washing – Climate Performance Leadership Index

### **Unit-III Green Marketing Initiatives**

Green Firms – HCL’s Green Management Policy – IBM’s Green Solutions – IndusInd Bank’s Solar Powered ATMs – ITCs Paperkraft – Maruti’s Green Supply Chain – ONCGs Mokshada Green Crematorium – Reva’s Electric Car – Samsung’s Eco-friendly handsets- Wipro Infotech’s Eco-friendly computer peripherals

### **Unit-IV Purchase Decision**

Meaning of Purchase decision – Factors affecting Purchase decision - Steps in the decision making process - Five stages of consumer buying decision process - Models of buyer decision-making

### **Unit-V Environmental Consciousness**

Introduction of Environment - Importance of environmentalism - Environmental movement - Benefits of green environment to the society - e-Waste exchange - Extended Producer Responsibility Plan - Guidelines for Collection and Storage of e-Waste - Guidelines for Transportation of e-Waste - Guidelines for Environmentally Sound Recycling of e-Waste

### **Text Book:**

Esakki and Thangasamy. *Green Marketing and Environmental Responsibility in Modern Corporations*. Pennsylvania: IGI Global, 2017.

### **Books for Reference:**

1. Robert Dahlstrom, Cengage. *Green Marketing Management*, Learning, 2010.
2. Jacquelyn A. Ottman. *Green Marketing: Challenges and Opportunities for the NewMarketing Age*. NTC Business Books, 1993.
3. Jacquelyn A. Ottman, Berrett. *The New Rules of Green Marketing*. Koehler Publishers, 2011.





<b>SEMESTER – III</b>			
<b>Elective II     A</b>		<b>Corporate Legal Framework</b>	
<b>Code : 19PCOE31</b>	<b>Hrs / Week 4</b>	<b>Hrs/Sem 60</b>	<b>Credit : 3</b>

**Vision:**

To familiarise the students with the relevant provisions of various laws influencing business.

**Mission:**

To acquaint the students with the provisions of various laws.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course,students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the provisions of various laws.	1,3,6	Un
CO – 2	understand the role of SEBI	1,8	Un
CO - 3	be familiar with the Regulatory Environment for International Business.	4	Ap
CO-4	understand and identify the problems of consumers and redress the grievance.	1,8	Ap
CO-5	understand the Negotiable Instruments	1,3,8	Ap
CO - 6	know about consumer rights	1,8	Ap
CO – 7	understand about the operations of grievance redressalforum.	1,8	Un
CO – 8	be familiar with the regulations of SEBI	1,8	Un

SEMESTER – III			
Elective II     A		Corporate Legal Framework	
Code : 19PCOE31	Hrs/week: 4	Hrs/Sem 60	Credit : 3

### **Unit I The Companies Act, 1956**

The Companies Act, 1956 - Definitions and Types of companies – Memorandum of Association

–Clauses - Articles of Association –Contents- Prospectus– Contents.

### **Unit II The Negotiable Instruments Act, 1881**

The Negotiable Instruments Act, 1881-Definition - Types of negotiable

instru

ments –Bill of Exchange, Cheque, Promissory note- Meaning -Essentials.

### **Unit III Legal Environment for Security Markets**

SEBI Act, 1992 – Organisation and objectives of SEBI – Powers under Securities Contract Regulation Act, 1956 transferred to SEBI – Role of SEBI in controlling the security markets.

### **Unit IV The Consumer Protection Act, 1986**

The Consumer Protection Act, 1986 - Salient features - Definition - Rights of consumers –Grievance Redressal Machinery.

### **Unit V Regulatory Environment for International Business**

Regulatory Frame work of W.T.O.- Basic principles and charter of W.T.O.- Provisions relating to preferential treatment of developing countries - Regional Groupings -Technical Standards - Anti- dumping duties and other NTBS - Custom valuation.

#### **Text Books:**

1. Varshney G.K. *Corporate Legal Frame Work*. Agra: Sahitya Bhawan Publications.
2. Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand & Sons.

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

1. Aswathappa. K. *Essentials of Business Environment*. Mumbai: Himalaya Publishing House.

<b>SEMESTER –II</b>			
<b>Core VIII</b>		<b>Business Environment</b>	
<b>Course Code: 21PCOC23</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### Objectives

- To educate the students on Indian environmental aspects of business
- To enrich the students with various types of business environment

### Course Outcomes:

<b>CO No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the significance of Business Environment	1,4	Un
CO – 2	assess the various Policies and Economic reforms.	1,2	An
CO – 3	identify the various roles of Small Finance and Development Banks in Industrial Development.	3,5	Un
CO – 4	identify the various Political and Legal Environment of Business.	3,5	Un
CO- 5	discuss the Social Environment	1,7	Ev
CO-6	discuss the Cultural Environment	1,8	Un
CO – 7	recognize the Technological Environment	1,8	Un
CO – 8	identify the impact of Technological Environment on Globalisation	1,8	Un

<b>SEMESTER –II</b>			
<b>Core VIII</b>		<b>Business Environment</b>	
<b>Course Code: 21PCOC23</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### **Unit I - Business Environment**

**12 Hrs**

Concepts - Significance and Nature of Business Environments - Elements of Environment - Internal and External - Environmental Analysis-Techniques –Advantages-Limitations.

### **Unit II - Economic Environment of Business**

**20 Hrs**

Significance and elements of Economic Environment - Economic Planning-Economic Systems and Business Environment- Policies- Industrial policy - Fiscal policy - Monetary policy –Industries Development and Regulation Act- Small Finance and Development banks - Relevance to Indian business - Economic reforms.

### **Unit III - Political and Legal Environment of Business**

**15 Hrs**

Critical elements of Political Environment - Government and Business- Roles of Government in Business- Political Institutions- Legislature-Executive-Judiciary

### **Unit IV – Socio and Cultural Environment of Business**

**15 Hrs**

Critical elements of Socio-Cultural Environment - Social Institutions and Systems- Social Values and Attitudes - Social Groups-Social Responsibility of Business – Culture- Nature-Types-Impact of Cultural Environment on Business

### **Unit V – Technological Environment of Business**

**13 Hrs**

Technology-Features - Innovation-Product and Process-Technological Leadership and Followership-Technology and Economy-Sources of Technology Dynamics-Appropriate Technology-Impact of Technology on Globalisation - Transfer of Technology

#### **Text Book:**

1. Francis Cherunilam. *Business Environment* .Mumbai: Himalaya Publishing House, 29<sup>th</sup> 2021.

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

- 1.Adhikary M. *Economic Environment of Business*. New Delhi: Sultan Chand & Sons,15<sup>th</sup> edition 2019
2. Aswathappa.K.*Essentials of Business Environment*. New Delhi: Himalaya Publishing.House, 12<sup>th</sup> edition 2016.

<b>SEMESTER –III</b>			
<b>Core XIV</b>		<b>International Business</b>	
<b>Course Code: 21PCOC34</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objective:**

Global outlook in trade and finance from the budding women folk.

**Course Outcomes:**

	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	pursue a career in global business management.	1,2,3	Ap
CO – 2	identify the unique problems of foreign economic, social, political, cultural and legal environment.	4	Un
CO – 3	examine regional economic and political integration.	1,4	Ap
CO – 4	appraise accounting systems of various countries and foreign exchange with balance of payment.	3,7	An
CO-5	familiarise with multinational corporations in India.	1,4	Un
CO – 6	expose towards the dynamics of International Business.	1	Ap
CO – 7	understand the different business centres and blocks.	8	Un
CO - 8	expose on MNC's at International Level.	4	Ev

SEMESTER –III			
Core XIV	International Business		
Course Code: 21PCOC34	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### **Unit I Basics of International Business [ 15 Hrs]**

Introduction to International business– Nature – Necessities of international business – Stages of internationalization – Approaches and Theories of International Business–Favorable Conditions and Complexities of International Business.

### **Unit II International Business Environment [15 Hrs]**

International Business Environment - National and Foreign environments and their components – Economic - Cultural - Political - Legal - Technological Environments- Global trading Environment

### **Unit III International Trade Policies and Economic Integrations [15 Hrs]**

Instruments of Trade policy - Tariffs – Subsidies – Import quotas – Non Tariff Barriers - Voluntary Export Restraints –Government interventions in Policy making - International Trade Relations - Economic integration - EEC – NAFTA – ASEAN – SAARC- ESCAP- Trade Blocks and Business Centers

### **Unit IV International Finance and Accounting [15 Hrs]**

International Finance - Balance of Payment - Components of Balance of Payments - Disequilibrium in the Balance of Payment- Accounting for international business - Variations in Accounting Systems- Factors influencing the development of Accounting System- Accounting Clusters- International Financial Reporting Standards.

### **Unit V Multinational Corporations [15 Hrs]**

Multinational Corporations – Distinctions between International Corporation, Multinational Corporations, Global Corporations and Transnational Corporation – Growth of Multinational Corporations - Organizational structure of Multinational Corporations – Control of Multinational Corporations – Multinational Corporations in India

#### **Text Book**

Subba Rao P. *International business*. New Delhi: Himalaya Publishing House, 4<sup>th</sup> revised edition 2016.

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

1. Francis Cherunilam. *International Business*. New Delhi: PHI Learning Pvt. Ltd., 6<sup>th</sup> edition 2020.
2. Shenkar Willey. *International Business*. New Delhi: International Students edition, 5<sup>th</sup> edition 2014
3. Hill Charles W.L. *International Business*. New York: McGraw Hill Company, 11<sup>th</sup> edition 2018

<b>SEMESTER –IV</b>			
<b>Core XIX</b>		<b>Retail Marketing</b>	
<b>Course Code: 21PCOC44</b>	<b>Hrs/Week: 6</b>	<b>Hrs/ Sem: 90</b>	<b>Credits : 4</b>

### **Objectives:**

- To impart knowledge related to recent issues and developments in Retail marketing and Retail formats.
- To enable the students understand the concept of Retail marketing strategy, Merchandising and pricing familiarise them with the concept of Information technology in Retailing and ethics in Retailing

### **Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the concept of Retail marketing and retailing scene in India.	1,3,4	Un
CO – 2	understand the significance and types of retailers and retail formats.	1,3	Un
CO – 3	understand the important strategies for building retail store image and retail service quality management.	1,3,4	Un
CO - 4	know the factors that affect Retail consumer Retail pricing, and merchandising.	1,4	Un
CO- 5	study the role of retail store layout and Retail Logistics.	7	Ap
CO –6	understand the importance of retail market strategies for building Customer's service.	1,3,4	Ev
CO – 7	understand how services can be marketed in an effective way.	1,2,4,6	Ev
CO - 8	know the uses of various technologies in Retail operations and E-Tailing	8	Ap

SEMESTER –IV			
Core XIX		Retail Marketing	
Course Code: 21PCOC44	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

### **UNIT – I Retail Marketing – An Overview (18 hrs)**

Retail marketing – Meaning – Definition – Characteristics - Scope - Functions — Advantages of Retailing – Problems – Theories — Retailing in Indian Scenario – Drivers – Major Retailers in India - Trends and Opportunities for Retailing in India – Future of Retail in India - Global Trend in Retailing.

### **Unit II Retailers, Retailing Consumer and Retail Formats (20 hrs)**

Retailers - Types of Retailers –Retail Consumer – Factors influencing Consumer Decision Making – Customer Service in Retailing. Retail Formats - Classification of Retail Formats – Store based – Non store based retailing –Service Retailing – Emerging Trends in Retailing Formats

### **Unit – III – Retail Store Layout and Retail Logistics (18 hrs)**

Retail Store Location –Internal and External atmospherics – Elements – Stores Positioning – Approaches – Strategies – Building Retailing Store Image – Retail Services Quality Management – Retail Logistics – Transportation – Warehousing – Cost Structure – Flow in Supply Chain Management.

### **UNIT – IV Retail Market Strategy, Merchandising and Retail Pricing (17 hrs)**

Retail Market Strategy – Concept – Importance – Steps in the Strategic Retail Planning Process. Retail Merchandising Mix – Types – Principles – Brand in Retailing. Retail Pricing – Objectives – Factors of Pricing.

### **UNIT – V Information Technology in Retailing, Ethics and E – Tailing (17 hrs)**

Information Technology in Retailing – Concept – Need – Importance – Types of Technologies used in retail operations – Barcode – RFID – Body Scanning – EPOS – EFT – Ethics in Retailing – E – Tailing in India.

#### **Text Books:**

1. Chitra D, Mahalakshmi V. Retail Marketing, Walnut Publication New Delhi, First edition Jan 2021
2. Banumathy S. and Jeyalakshmi M.,*Retail Marketing*,Himalaya Publishing House, Mumbai First Reprint 2021

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

1. Srinavasa Rao T .*Retail Marketing*.Global Vision Publishing House, New Delhi First Edition 2021



<b>SEMESTER –IV</b>			
<b>Core XVIII Computerized Accounting Packages – Tally ERP.9</b>			
<b>Course Code: 21PCOCR1</b>	<b>Hrs/Week: 6</b>	<b>Hrs/ Sem: 90</b>	<b>Credits : 4</b>

### **Objectives:**

- To build upon the concept and procedure in entering accounting data in TALLY ERP with TDS and GST.
- To equip students with skill for employment in companies as data entry operator

### **Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand Growth of software for accounting entry with technical advantages and fundamental concepts	1,2,4	Un
CO – 2	understand stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Un
CO – 3	procedural Creation of cost categories, and classify the types of vouchers with ledger entry for the preparation of finalaccounts in Tally ERP.9 software.	1,2,4	Ap
CO – 4	learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	understand the Registration, Accounts and Returns under GST	4,5	Ap
CO – 6	be familiar with the statutory Taxation of Tally like TDS.	1,4,5	Ap
CO – 7	understand the steps in creating Pay roll info in Tally ERP	4,5	An
CO – 8	apply pay roll info for employee creation, pay heads, attendance in appropriate employee group	4,5	Ap

SEMESTER –IV			
Core XVIII		Computerized Accounting Packages – Tally ERP.9	
Course Code: 21PCOCR1	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

**Unit I – Tally ERP .9 Accounting Vouchers and Final accounts: [ 25 Hrs ]**

New features of Tally ERP 9.0 - Creating and Setting up of company in Tally – Company features – Creating accounting ledgers . Types of accounting vouchers— Primary groups – Final accounts. .

**Unit II – Inventory Vouchers, Cost Centres, [ 20 Hrs ]**

Creating inventory ledgers – Create Stock Items - Stock Groups - Stock Categories - Units of measure - Stock journal and Reversing journals - Inventory vouchers. Create cost categories - Cost centres– invoice- inventory reports and exception reports.

**Unit III - Goods and Service Tax in Tally: [ 15 Hrs ]**

GST introduction – Classification of goods and services – IGST – CGST – SGST – supply and its types – Time, value and place of supply – Registration under GST Act ITC – Eligible & Ineligible ITC – Debit note – Credit note – ISD invoice – E-way Bill – Accounts and Records – Returns under GST.

**Unit IV - TDS: [ 15 Hrs ]**

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS deduction entries for advance payment and balance payment – TDS computation report – TDS pending statement.

**Unit V - Pay Roll: [ 15 Hrs ]**

Features of Tally – Pay roll info – Create pay heads -Gratuity pay heads - Employee group- Employee Salary details –Units of attendances – Production types- Pay sheet report- Pay slip- Pay roll statement report – Pay Roll register – Attendance sheet report – Gratuity report – Pay roll with PF and ESI .

**Text Book:**

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi: Dream tech press, 1<sup>st</sup> edition 2016

**Books for Reference:**

1. Tutorial Notes. CSC, Tally ERP 9., 2012
2. Nadhani A.K. and Nadhan K.K. *Implementing Tally*, New Delhi: BPB Publications 4<sup>th</sup> edition 2018
3. TALLY Notes , Bombay: TCIL, 2011

<b>SEMESTER –III</b>			
<b>Core XIII</b>		<b>E – Commerce</b>	
<b>Course Code: 22PCOC33</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objective:**

To familiarise students with the concepts and various issues of e-Commerce like Internet infrastructure, Security over internet and payment systems for e- Business.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO – 1	explain the concepts, application and models of e-commerce.	1,2,5	Un
CO – 2	examine the concepts and application of e-market	1, 5	Ap
CO – 3	appraise the concepts and application of e-business	1,2,5	Un, Ev
CO – 4	examine the e- payment systems	1,7	Un, Ap
CO - 5	analyse e-Commerce Security solutions for online transactions	1,7	Un, Ap
CO - 6	identify the security issues and regulatory and legal framework in e-Commerce.	1,5,6	Un
CO - 7	appraise the e-commerce laws	1,5,6	An, Ev
CO - 8	examine the taxation issues in e-commerce	2, 6	Ap

<b>Semester – III</b>			
<b>Core XIII</b>		<b>E – Commerce</b>	
<b>Course Code: 21PCOC33</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### **Unit I Introduction to E-Commerce**

**( 15 Hours)**

Introduction – Evolution of E-Commerce - Goals- Scope- Significance – Essentials – Components- Functions – Prospects – Applications – Strategies – Business Models – Major Modes in E-Commerce - Pre-Requisites of E-Commerce - Advantages – Disadvantages – Growth of E-Commerce – Segments – Characteristics of the Economic Model for E-Commerce – E-Commerce in India.

### **Unit II E-Market and E- Business**

**( 15 Hours)**

**Electronic Market** – Three Models of Electronic Market – E-Market Dimensions – Market Category – Interactive Marketing – One to One Marketing – Permission Marketing – Pull and Push Technologies – B2B Hubs - **Electronic Business** – Applications – Indian Scenario for E-Business – Failure for E-Business Projects – Implementation - Success of E-Business – B2B — B2C- Categories of E- Commerce Application - E-Commerce Vs. E-Business – E-Market Vs. E-Business

### **Unit III E- Payment Systems**

**( 15 Hours)**

Digital Payment Requirements – Categories of E-Payment Systems – Traditional Payment System – Modern Payment System - Digital Token based e-Payment Systems – Classification of Payment System – Payseal – Process – Advantages - e-Cash – Advantages – Disadvantages – Transaction - Bitcoin as a Cryptocurrency – Risk in e-Payment System – Designing e-Payment System – Digital Signature – Payment Security

### **Unit IV E-Security**

**( 15 Hours)**

Introduction to Security – Electronic Security – Attacking Methods – Security Practices – Cryptography – Hackers View – Secure Electronic Transaction (SET) – Payment Enablers – Secure socket Layer (SSL) – Ten Practical Tips to Secure E-Commerce – Internet Security – Privacy Issues – Privacy on the Internet – Corporate e-mail privacy – Computer Crime – Types – Threats – Major Types of Security Problems – Online Crime - Challenges in E- Security.

### **Unit V E-Commerce Laws and Taxation Issues**

**( 15 Hours)**

Legal Environment of E-Commerce – Information Technology Act 2000 - IT (Amended) Act, 2008 – Cyber Laws in India – Use and Protection of Intellectual Property (IP) in Online Business – IP Issues in designing a Web Site – E-Commerce and Patents – Trademark Issues - **Taxation Issues** - Issue of Taxing Electronic Commerce – Basic principles of Taxing e-Commerce – Jurisdiction on the Internet - Implied Warranties and Warranty Disclaimers on the Web – Terms of Service Agreements – E-Commerce Taxation Norms in Different Countries.

**Text Books**

1. Murthy C.S.V, e-Commerce Concepts, Models, Strategies, Mumbai, Himalaya Publishing House, 1<sup>st</sup> edition 2018.
2. Joseph P.T., E-Commerce – An Indian Perspective, New Delhi, PHI Learning Private Limited, 6<sup>th</sup> edition 2019.

**Books for Reference**

1. David Whiteley. E-commerce, Strategy, Technologies and Applications. New Delhi: Tata McGraw Hill Publishing Company. Revised 5<sup>th</sup> edition 2010
2. Bhashin T.M..E-Commerce in Indian banking. New Delhi: Authors Press. 13<sup>th</sup> edition 2013.