

B.COM.
SEMESTER IV
E-Commerce and E-Accounting (GE 5)
(100 Marks, 60 Lectures)

Objective: To familiarize the students with concepts and practical aspects of e-commerce and e-accounting.

Unit I Introduction to E-Commerce and M-Commerce (20 Marks, 10 Lectures)

a) Introduction to E-Commerce

Meaning & Definitions of E-Commerce, Components of E-Commerce – E-Markets, Electronic Data Interchange (EDI), Internet-Commerce, Categories of E-Commerce – B2B, B2C, C2C, B2G, C2G, Meaning & Definition of E-Business, E-Business Models, Revenue Models in E-Commerce, Advantages & Limitations of E-Commerce, International Nature of E-Commerce.

b) Introduction to M-commerce

Meaning & Definition of M-Commerce, Devices Used in M-Commerce, Applications of M-Commerce, Advantages & Limitations of M-Commerce.

Unit II E-Marketing, E-CRM and E-SCM (20 Marks, 15 Lectures)

(a) E-Marketing: Meaning & definitions of e-marketing, features of e-marketing, setting up of e-marketing - creating e-commerce websites, types of e-commerce websites, essentials of e-commerce websites, digital & online advertising & promotions, forms of digital & online advertising and promotions, web communities, e-branding, e-marketing strategies

(b) E-Customer Relationship Management (E-CRM) and E-Supply Chain Management (E-SCM):

(i) Meaning & definition of E-CRM, phases of E-CRM, applications of E-CRM, **(ii)** Meaning & definition of E-SCM, E-SCM technologies, components of E-SCM

Unit III Electronic Payment Systems (10 Marks, 10 Lectures)

Meaning & definitions of e-payment system, e-payment systems in India including fund transfers, different forms of e-payments – debit cards, credit cards, e-cash, e-wallets, e-cheque, online payment categories, requirements of e-payment system, risks in e-payment system

Unit IV: E- Accounting (50 Marks, 25 Lectures)

Maintaining accounts, creation of vouchers and recording of transactions, preparation of ledger accounts, cash book, bank book, preparation of reports, Trial balance, Profit & Loss account and Balance Sheet using any one accounting package

References:

1. Whitely, D. *E-Commerce Strategy, Technology & Implementation*, New Delhi: Tata McGraw Hill
2. Kalakota, R. Whinston, A. *Frontiers of Electronic Commerce* New Delhi: Pearson Education Inc.
3. Bhaskar, B. *Electronic Commerce Framework, Technologies & Applications* New Delhi: Tata McGraw Hill
4. Turban, E., King, D. Lee, J. *Electronic Commerce 2010 - A Managerial Perspective* Springer Publisher
5. Chakrobarati, R. *Asian Managers Handbook of E-Commerce* New Delhi: Tata McGraw Hill
6. Rayudu, C. *E-Commerce E-Business*, New Delhi: Himalaya Publishing House
7. Joseph, P. *E-Commerce – An Indian Perspective*, New Delhi: Prentice Hall India Pvt. Ltd.
8. Schneider, G. *E-Commerce Strategy, Technology & Implementation*, Delmar Cengage Learning
9. Pandey, U., Srivastava, R. Shukla, S. *E-Commerce and its applications*, New Delhi: S.Chand & Company Ltd.
10. Bajaj, K. & Nag, D., *E-Commerce*, New Delhi: Tata McGraw Hill
11. Murthy, C. S. *E-Commerce Concepts, Models & Strategies*, New Delhi: Tata McGraw Hill

Guidelines for conduct of Practical

1. One batch for practical should be 15 – 20 students. In any case, batch should not exceed 20 students
2. One computer should be provided per student. In any case, not more than two students per computer
3. Licensed Accounting Package should be purchased by the respective colleges
4. A separate Computer Lab. with sufficient computers should be provided for commerce students
5. Students should maintain a journal for practical. Journal should have an Index with Date, Particulars and Remarks column
6. The transactions are to be recorded in the journal and below that details like type of voucher, details of account creation if any with group/subgroup, calculation of amounts, should be noted.
7. After completing each assignment, the student should get the same initialed by the concerned teacher.
8. Completed journal should be submitted by the students for assessment to the teacher concerned.

Guidelines for Conduct of examination

1. One ISA of 10 Marks on Unit I (Written Test)
2. One ISA of 10 Marks on Unit II (Consisting of 5 Marks for Maintenance of Journal and 5 Marks for Viva-voce on practical. Viva-voce can be conducted after the assessment of journal. Five questions may be asked to each student carrying one mark each)