

2009



North Maharashtra University, Jalgaon

Faculty Of Commerce & Management

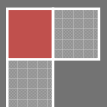
Syllabus For Second Year Bachelor Of Business
Management (e – Com)

Third Semester

w.e.f. - June -2009)

**SYLLABUS OF S.Y.B.B.M.,(e-COM)
SEMESTER : III**

kothari
pm
1/1/2009





North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

BACHELOR OF BUSINESS MANAGEMENT (e-COM)

STRUCTURE OF THE COURSE

NEW SYLLABUS: S.Y.B.B.M. (e-Com) (w.e.f. JUNE -2009)

SEMESTER-III

SR.NO.	CODE NO	SUBJECT TITLE	MAXIMUM MARKS
Compulsory Papers - All			
1	E 3.1	Financial & Management Accountancy -I	100
2	E 3.2	Direct & Indirect Tax Laws-I	100
3	E 3.3	Managerial Economics-II	100
4	E 3.4	Data Base Programming Through Visual Basic 6 With Practical	100
5	E 3.5	Programming In C++ With Practicals	100
6	E 3.6	System Analysis & Designing	100
TOTAL MAXIMUM MARKS			600

DIVISION OF MARKS AS INTERNAL & EXTERNAL MARKS

SR.NO.	CODE NO	SUBJECT TITLE	INTERNAL MARKS	EXTERNAL MARKS	TOTAL MARKS
Compulsory Papers - All					
1	E 3.1	Financial & Management Accountancy -I	20	80	100
2	E 3.2	Direct & Indirect Tax Laws-I	20	80	100
3	E 3.3	Managerial Economics-II	20	80	100
4	E 3.4	Data Base Programming Through Visual Basic 6 With Practical	20	80	100
5	E 3.5	Programming In C++ With Practicals	20	80	100
6	E 3.6	System Analysis & Designing			



North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

BACHELOR OF BUSINESS MANAGEMENT (e-COM)

STRUCTURE OF THE COURSE

NEW SYLLABUS: S.Y.B.B.M. (e-Com) (w.e.f. JUNE -2009)

SEMESTER-III

PASSING STANDARD

Sr. No.	Code No	Subject Title	Internal Marks Out Of 20	External Marks Out Of 80	Total Marks Out Of 100
Compulsory Papers - All					
1	E 3.1	Financial & Management Accountancy -I	08	32	40
2	E 3.2	Direct & Indirect Tax Laws-I	08	32	40
3	E 3.3	Managerial Economics-II	08	32	40
4	E 3.4	Data Base Programming Through Visual Basic 6 With Practical	08	32	40
5	E 3.5	Programming In C++ With Practicals	08	32	40
6	E 3.6	System Analysis & Designing	08	32	40



North Maharashtra University; Jalgaon
(NACC Accredited 'B' Grade University)
FACULTY OF COMMERCE & MANAGEMENT
New Syllabus: S. Y. B. B.M.(e-Commerce) (W.E.F. June -2009)

SEMESTER: III

SUBJECT: CODE: E3.1

Financial And Management Accountancy - I

(Financial Accountancy)

Compulsory Paper

80+20 Pattern: External Marks 80 +Internal Marks 20 = Maximum Total marks: 100

FINANCIAL ACCOUNTANCY: Total Lectures: 48

Reconciliation of cost and financial accounts

Accounting for price level changes – inflation accounting, limitations of historical cost accounting, methods of accounting for changing prices.

1) Hire-Purchases and Installment Payments System.

- a) Accounting For Hire-Purchase Transactions - Entries In The Books Of Hire-Purchaser As Well As Hire-Vendor
- b) Accounting For Goods Of Small Values Sold On Hire-Purchase In The Books Of The Hire-Vendor
- c) Debtors Method (Traditional Hire-Purchase Trading Account System- Hire-Purchase Trading Account), And Stock And Debtors Method,
- d) Accounting For Installment Payments System- Entries In The Books Of Purchaser, Entries In The Books Of Vendor.

[Details To Be Discussed - Cash Price, Hire-Purchase Price, Interest, Calculation Of Interest When Both Cash Price And Rate Of Interest Are Given, When Cash Price Is Given But Rate If Interest Is Not Given, When Both Cash Price And Rate Of Interest Are Not Given, Default And Repossession –Complete Repossession And Partial Repossession, Entries On Full-Cash Price Method, Entries On Actual (Accrued) Cash Price Method]

2) Accounting For Departments –

- a) Allocation And Apportionment Of Expenses
- b) Inter-Departmental Transfers, Unrealized Profit On Stock
- c) Preparation of Departmental Trading And Profit Loss Account.

3) Accounting For Branches & Dependent Branches Only

- a) Debtors Method, Stock And Debtors Method Only
- b) Journal Entries And Preparation Of Branch Account Under Debtors Method –
- c) Journal Entries And Preparation Of Branch Stock Account, Branch Debtors Account Branch Expenses Account, Branch Adjustment Account, Goods Sent To Branch Account,

Branch Cash Account, Branch Fixed Assets Under Stock & Debtors Method Transactions Covering Goods Sent, Goods Returned, Inter-Branch Transfers, Normal Loss, Abnormal Loss, Discount, Branch Manager's Commission, And Goods Sent At Cost Price And At Invoice Price

4) **Final Accounts Of Joint Stock Companies**

- a) Preparation And Presentation Of Final Accounts Of Joint Stock Companies As Per Company Law Requirements; Provisions And Reserves; Determination Of Managerial Remuneration; Appropriation Out Of Profits; Transfer Of Profits To Reserves; Payment Of Dividend, Transfer Of Unpaid Dividend To Investor Education And Protection Fund; Bonus Shares And Payment Of Interest Out Of Capital.

Refer to AS-1, AS-2, AS-6 and AS-10, AS-29

Refer to the relevant sections of the Companies Act, 1956.

- i) Human Resources Accounting. Meaning, Methods

Books on Financial Accounting

- 5) Advanced Accounting Volume 1 and Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxmann Allied Services (P) Ltd., New Delhi
- 6) Advanced Accountancy – Vol. I and Vol. II - R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- 7) Accountancy for C.A. Foundation Course , P.C. Tulsian, Tata McGraw Hill
- 8) Advanced Accountancy Volume I and Vol. II - P. C. Tulsian , Peareson Education (Singapore) Pvt. Ltd, Indian Branch, New Delhi
- 9) Advanced Accounts, M.C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- 10) Advanced Accountancy - Vol. I and Vol.-II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
- 11) Corporate Accounting - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
- 12) Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers



North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: S. Y. B. B.M.(e-Commerce) (W.E.F. June -2009)

SEMESTER: III

SUBJECT: CODE: E3.2

Direct & Indirect Tax Laws –I

(Direct Tax Laws)

Compulsory Paper

80+20 Pattern: External Marks 80 +Internal Marks 20 = Maximum Total marks: 100

Objectives

- Study of Income Tax Legislation so as to give a reasonable good knowledge about the Scope, Objective, Applicability of the Income Tax Act.

Direct Tax Laws –I

Total Lectures: 48

Income Tax Act 1961 and Rules 1962

(Applicable To the Academic Year as Assessment Year)

- | | |
|---|------------------|
| 1) Definitions | 6 Periods |
| a) Assesses | |
| b) Assessment Year & Previous Year | |
| c) Income | |
| d) Agricultural Income | |
| e) Person, | |
| f) Residential Status | |
| g) Methods of Accounting | |
| h) Gross total Income. | |
| 2) Exempted Income under Section 10 & Types of income under Section 14 | 6 Periods |
| 3) Income from salary under Sections 15, 16 & 17. | 6 Periods |
| (Theory and Practical problems) | |
| 4) Income from House Property Section 22 to 27. | 4 Periods |
| (Theory and Practical problems) | |
| 5) Profit and Gains from Business and Profession Section 28 to 44 D. | 8 Periods |
| (Theory and Practical problems) | |
| 6) Capital Gains Section 46 to 54. | 6 Periods |
| (Theory and Practical problems) | |
| 7) Income from other sources section 56 to 58 | 4 Periods |
| (Theory and Practical problems) | |
| 8) Deduction under section 80 C to 80 U | 8 Periods |
| (Computation of total income of an individual) | |

- **Notes**

- 1. Simple practical problems are expected from the students.**

- 2. 40% questions are to be set on theory and 60% questions are to be set on practical problems.**

Recommended Books

1. Income Tax Rules 1962 and Rules 1962 (Government Publication.)
2. Students Guide to Income Tax By Vinod Singhaniya.
3. Income Tax Laws and Practice by Dinkar Pagare.
4. Income Tax Laws and Accounts by H.C Malhotra.
5. A Systematic Approach to Income Tax Act By Girish Ahuja And Dr Ravi Gupta.
6. Direct Tax Laws by T.N. Manoharan.
7. Income Tax Laws by Sundarprabhu & Sugubdha.



North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: S. Y. B. B.M.(e-Commerce) (W.E.F. June -2009)

SEMESTER: III

SUBJECT: CODE: E3.3

Managerial Economics-II

Compulsory Paper

80+20 Pattern: External Marks 80 +Internal Marks 20 = Maximum Total marks: 100

Total Lectures: 48

- 1) **Macro Economic Scenario** **Lectures : 09**
 - a) Meaning & Essential Of Macroeconomics For Business Decisions Making
 - b) Macroeconomic Framework
 - i) Basic Macroeconomic Issues
 - ii) Concepts Of National Income, Full Employment & Unemployment
 - iii) The Circular Of Flow Of N.I.: Two Sector To Four Sector Model
 - iv) The Consumption Function And Saving Function & Its Determinants
 - v) The Investment Function & Its Determinants
- 2) **Determination & Changes In It** **National Income
Lectures :09**
 - a) The Determination Of Equilibrium Level Of National Income
 - b) Underemployment & Full Employment Equilibrium Of National Income
 - c) Effects Of Government Expenditure & Net Export On The Equilibrium
 - d) Investment Multiplier: Concept, Process Of Income Multiplication & Its Limitations
- 3) **Changes In National Income.** **Monetary Forces &
Lectures: 10**
 - a) Demand For Money: Real & Nominal Money Balances
 - b) Determinants & Motives Of Demand For Money
 - c) Supply Of Money: Monetary & Liquidity Aggregates Of R.B.I.
 - d) Money Multiplier Theory Of Money Supply
 - e) Monetary Equilibrium, Interest Rate, Transmission Mechanism And G.D.P.
 - f) Aggregate Demand & Aggregate Supply Shocks: Positive & Negative
- 4) **Problems** **Macroeconomic
Lectures : 10**
 - i) Problem Of Inflation & Stagflation : Classical & Keynesian Approaches
 - ii) Causes & Effects Of Inflation
 - iii) Problem Of Growth: Benefits & Costs Of Growth

- iv) Problems Of Imbalances In Balance Of Payments
- v) Causes & Effects Of Imbalances In Balance Of Payments
- vi) Cyclical Controversies: Monetarist ,Keynesian And New Classical Approaches
- vii) Problem Of Environment Protection, Conservation & Global Warming

5)

Policies

a)

i)

ii) Nominal Interest Rate Target V/S A Money Stock Target

iii) Instruments Of Monetary Policy

iv) Monetary Policy Of Reserve Bank Of India

b) Fiscal Policy:

i) Objectives

ii) Instruments Of Fiscal Policy :Discretionary Measures

iii) Built In Flexibility

iv) Balanced Budget Multiplier

v) Laffer Curve

vi) Indexation

vii) Disinvestment Measures

Macroeconomic

Lectures : 10

Monetary Policy :

Objectives

Recommend books

1. Business & Managerial Economics :Sampat Mukharjee ,Central Publication,Kolkatta
2. Economic Environment Of Business : H.L.Ahuja, Himalaya publishing
3. Economics : Samuelson & Nordhause, Tata McGraw Hill
4. Macro Economics : N Gregory Mankiv, Thompson Press
5. Principles Of Economics : DN Dwivedi, Vikas Publishing
6. Macroeconomics DN Dwivedi, Tata McGraw Hill
7. Monetary Economics : M.L.Jingan
8. Monetary Economics: K.K.Dewett; S Chand Publishers
9. Positive Economics R G Lipse, Oxford Press
10. Reserve Bank Of India's Bulletin
11. Website : www.rbi.org.in



North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: **S. Y. B. B.M.(e-Commerce)** (W.E.F. June -2009)

SEMESTER: III

SUBJECT: CODE: E3.4

Data Base Programming Through Visual Basic 6

with practical

Compulsory Paper

80+20 Pattern: External Marks 80 (Theory Marks 50 +Practical Marks 30) +Internal Marks 20 = Total Marks: 100

Total Lectures: 48

1) Introduction to Data Bases

Lectures :8

- a) Why Databases?
- b) Database basics
- c) Introduction to relational databases
- d) Visual Data Manager Overview (Database Window, Edit Window, SQL Statement Window, Compacting a Database)
- e) Data form Designer
- f) Introduction to Query Builder
- g) Creating Tables
- h) Modifying Tables
- i) Copying Tables

2) Working with the Data Control

Lectures : 4

- a) Introducing data control
- b) Setting the properties of data control
BOF Action, EOF Action, Caption, Connect, Database Name, Record set Type, Record Source should be covered

3) Data Environment

Lectures :8

- a) Data Environment in the project window
- b) Creating a Data Project
- c) Adding Forward and Back Button
- d) Adding Data Environments to a project
- e) Data Environment Project Item

- f) Command Objects
- g) Binding the Data Environment to a Control
- h) Data View Window
- i) Adding Data Links

4) Data-Aware Controls

Lectures : 6

- a) Data-Aware Controls Overview
- b) Setting Up a Test Environment
- c) Using the Bound Controls
 - i) Simple Bound Controls
 - ii) Data List and Data Combo Controls
 - iii) Data Bound Grid Control
 - iv) MSH Flex

5) Data Access Object

Lectures : 8

- a) The Jet database engine
- b) An introduction to SQL
- c) The DAO Object model
- d) Understanding the DAO object model
- e) Creating database
- f) Creating table
- g) Opening database
- h) Creating different types of record set
- i) Add, Update and Edit record
- j) Navigating through database
- k) Using multiple table

6) Activex Data Object

Lectures :8

- a) Why ADO?
- b) OLEDB and ADO
- c) Establishing references
- d) Data Source
- e) The ODBC data source administrator
- f) Using data source name in project
- g) Using ADO data control
- h) Table and stored procedure
- i) Using Bound controls

j) Manipulating data in data source

7) Data report

Lectures :6

- a) Introduction to Data Report Designer
- b) Parts of Data report
- c) Data report controls
- d) Extracting data
- e) Creating multiple reports
 - i) Simple report
 - ii) Group report
 - iii) Summary report

REFERENCE BOOKS

- 1) Database Programming with Visual Basic 6 in 24 Hours Dan Rahmel
- 2) Visual Basic 6.0 By Gary Cornell
- 3) Programming with Visual Basic 6.0 Mohammed Azam

List of Practical Assignments

- 1. Design a form using Visual Data Manager.
- 2. Design an application which covers data control properties.
- 3. Design a VB application using Data environment.
- 4. Design an application by using Data List and Data Combo Control.
- 5. Design an application by using Flex Grid Control.
- 6. Design an application using Data Access Object with SQL statements wherever required.
- 7. Develop an application by using ActiveX Data Object.
(Database should be connected using code)
- 8. Create a data report for data used in practical assignment 7.



North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: S. Y. B. B.M.(e-Commerce) (W.E.F. June -2009)

SEMESTER: III

SUBJECT: CODE: E3.5

Programming In C++ With Practical

Compulsory / Elective Paper

80+20 Pattern: External Marks 80 +Internal Marks 20 = Maximum Total marks: 100

Total Lectures: 48

- | | |
|--|-------------------|
| 1) Date Type Operators And Statements. | Lectures 3 |
| a) Identifiers and Keywords. | |
| b) Constants | |
| c) C++ Operators | |
| d) Types of Conversions. | |
| 2) Writing A Program In C | Lectures 6 |
| a) Variable Declaration, Statements And Expressions | |
| b) Features of I/O Streams. H And I/O Manip H, | |
| c) Keyboard And Screen I/O | |
| d) Input Statement And Output Statement | |
| e) Manipulator Functions. | |
| f) Input and Output (I/O) Stream Flags. | |
| 3) Control Statements. | Lectures 3 |
| a) Conditional Statements | |
| b) Loop[Statements | |
| c) Breaking Control Statements | |
| 4) Functions and Program Structure. | Lectures 8 |
| a) Function Definition | |
| b) Return Statement. | |
| c) Local And Actual Arguments | |
| d) Functions Types, (Without Arguments And With Arguments) | |

- e) Scope Of Variables Recursive Functions
- f) Pre-Processors.
- 5) **Arrays:** **Lectures 4**
 - a) Notations
 - b) Declaration
 - c) Initialization.
 - d) Processing With Array Function & Arrays.
 - e) Multidimensional Arrays.
 - f) Character Arrays and Strings.
- 6) **6. Pointers.** **Lectures 6**
 - a) Pointer Operator.
 - b) Address Operator.
 - c) Pointer Declaration.
 - d) Pointer Arithmetic.
 - e) Pointer and Functions.
- 7) **Structure and Unions.** **Lectures 2**
 - a) Declaration Of Structures.
 - b) Initialization and Structure.
 - c) Functions and Structure.
 - d) Array for Structure and Union.
- 8) **Classes and Objects.** **Lectures 8**
 - a) The Object Oriented Terminologies.
 - b) Characteristics Of Object Oriented Languages
 - c) Structure And Class
 - d) Declaration Of Classes And Member
 - e) Functions Defining, The Object Of A Class.
 - f) Accessing a Member of Class.
 - g) Array Of Class Object Constructor And Destructors
 - h) Inline Member Function.
- 9) **Inheritance** **Lectures 4**
 - a) Derived Class And Base Class,
 - b) Derived Class Constructor,
 - c) Class Hierarchies Public and Private Inheritance.
 - d) Multiple Hierarchies.
- 10) **Functions Overloading.** **Lectures 2**

- a) Overload Function
- b) Overload Operator.
- c) Overloading Unary and Binary Operators.

11) Introduction to Other Substitutes.

Lectures 2

- a) Virtual Function
- b) Friend Functions
- c) This Pointer
- d) Abstract Classes
- e) Command Line Arguments.

Computer Related Practices Program List.

1. Program to find simple interest for a given principal rate of interest and number of years.
2. Write a 'c' program for electricity bill.
3. Program to print "f.y.b.com" string up to given number of times.
(Implement program using while loop [for loop and do while loop])
4. Program to generate Fibonacci series of n numbers where n is defined by a Programmer. (Use function)
5. program to swap two data items (use call by value and call reference)
6. Develop an objective oriented program in 'c' to read the following information of 5 Students from keyboard and display it.
 - a) Student's name
 - b) Roll number.
 - c) Faculty
 - d) Class
7. Develop an objective oriented program in 'c' to read the following information of 5 Employees from the keyboard:
 - A) Employees name
 - B) Employees code
 - C) Designation.
 - D) Account number.
 - E) Basic.
 - F) D.A.
 - G) H.R.A.Calculate gross salary of each employee and display information in suitable format.
8. Program to demonstrate constructor and destructor.
9. Program to demonstrate single inheritance.

10. Program for function overloading.

Text Book References

1. Programming with 'C' by D Ravichandran.
2. Object oriented programming with 'C' by Balguruswami.
3. Programming with 'C' by John Hubbard.
4. Object oriented programming using 'C' by Alokumar Jagdev, Amiya Kumar



North Maharashtra University; Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: **S. Y. B. B.M.(e-Commerce)** (W.E.F. June -2009)

SEMESTER: III

SUBJECT: CODE: E3.6

System Analysis and Designing

Compulsory / Elective Paper

80+20 Pattern: External Marks 80 +Internal Marks 20 = Maximum Total marks: 100

Total Lectures: 48

1) System Concept And Information

10L

- A) System Environment
- b) The system concepts
- c) Characteristics of system
- d) Elements of System
- e) Types of System -
 - i) Physical and Abstract System
 - ii) Open and Closed System
 - iii) Formal System
 - iv) Informal System
 - v) Computer Based Information System
 - vi) Management Information System
 - vii) Decision Support System
- f) General Business Knowledge
- g) Problem Solving Skills

2) The System Development Life Cycle

12L

- a) Recognition of Need
- b) Problem Definition
- c) Feasibility Study

- d) Analysis
- e) Design
- f) Implementation
- g) Post Implementation and Maintenance
- h) Factors affecting the system

3) The Role Of System Analyst 10L

- a) Historical perspective
- b) Need for System Analysis
- c) Role of System Analyst
- d) Qualifications and qualities of System Analyst
- e) The Analyst / User Interface
- f) Behaviour Issues

4) System Planning And Initial Investigation 16L

- a) Strategies for Determining Information Requirement
- b) Definition and Project Initiation Background Analysis
- c) Fact Analysis
- d) Review of Written Documents
- e) Onsite observations
- f) Interview and Questionnaires
- g) Performance Analysis
- h) Efficiency Analysis
- i) Service Analysis
- j) Tools for Structured Analysis
 - i) Data Flow Diagram (DFD)
 - ii) Data Dictionary
 - iii) Decision Tree and Structured English
 - iv) Decision Tables
- k) Pros and cons of Each tool

Reference Books

- 1) System Analysis and Design, Elias M. Awad, Second Edition, Galgotia Publications
- 2) System Analysis and Design, Mishra & Chavan, Pragati Prakashan

- 3) System Analysis and Design, D. M. Dhamdhere
- 4) System Analysis and Design, James Sen

The End