



**NORTH
MAHARASHTRA
UNIVERSITY,
JALGAON**

(Grade 'B' (2.88) NAAC Re-Accredited)

FACULTY OF COMMERCE & MANAGEMENT

Syllabi of Bachelor of Business Management (e-Com)

Third Year B.B.M.(e-Com)

Semester Pattern

SEMESTER-V

(w.e.f.: June-2010*)



North Maharashtra University, Jalgaon

(Grade 'B' (2.88) NAAC Re-Accredited)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.B.M. (e-Com)

(W.E.F. June -2010)

Compulsory Paper: E - 5.1: Corporate Accounting and Auditing

SEMESTER -V

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

Objectives

1. To impart the students, knowledge about accounting treatment of corporate restructuring.
2. To apprise the students about the application of accounting knowledge in preparation of consolidated financial statements.
3. To appraise the students about application of the AS concerning the aspects in accounting.
4. To introduce the concept of audit, its types and the basic principles governing Audit to the students.
5. To introduce the Auditing & Assurance Standards

Semester - V SECTION-I

E - 5.1 : Corporate Accounting 50 Marks

Lectures: 24

1. UNIT-I

Lectures: 10

- a. **Amalgamation of companies** – Concepts of Amalgamation, Absorption, and Reconstruction of companies – Types of Amalgamation, Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase - Accounting for Amalgamation – Pooling of interest method and Purchase method- Purchase consideration - Closing the books of the vendor company and opening the books of the purchasing company and preparation of balance sheet of the new company – Inter-company owing and unrealized profit [Refer AS 14 on ACCOUNTING FOR AMALGAMATION]
- b. **Absorption of companies** - Concept of Absorption – Accounting for Absorption – Purchase consideration - Closing the books of the vendor company and recording the transaction in the books of the purchasing company and preparation of balance sheet after the absorption of the company – Inter-company owing and unrealized profit, Inter-company holding [Refer AS-14 on ACCOUNTING FOR AMALGAMATION]
- c. **External Reconstruction** - Concepts of External reconstruction and Internal reconstruction of companies – Accounting for External reconstruction – Purchase consideration - Closing the books of the vendor company and opening the books of the purchasing company and preparation of balance sheet of the new company –[Refer AS 14]

2. UNIT-II

Lectures: 06

- a. **Internal reconstruction** – Forms of Internal reconstruction – (a) Re-organisation or Alteration of Share Capital, (b) Reduction of Share Capital & other liabilities. Accounting

for internal reconstruction and preparation of balance sheet of the company after the internal reconstruction. Subdivision of shares, surrender of shares.

3. UNIT-III

Lectures: 08

- a. **Holding company accounts** – Meaning of Holding Company and Subsidiary Company – Preparation of the consolidated balance sheet of the Holding company alongwith its subsidiary company – analysis of profit of subsidiary company on consolidation, cost of control or goodwill on consolidation. Inter-company debts, unrealized profit, inter-company holding- (one subsidiary only) [Refer to the relevant provisions of the Companies Act, 1956, and AS-13 on ACCOUNTING FOR INVESTMENT, paragraph relevant to cost of Investment, AS-21 on Consolidated Financial Statements]

Semester - V	SECTION-II	E - 5.1 : Auditing	50 Marks	Lectures: 24
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1. UNIT –I

lecturers:06

a. Nature of Audit :

Meaning, Definition, Nature Scope, and Objectives of Audit - Advantages and Limitations of audit, Relationship of auditing with other subjects, Auditing and Investigation. Professional pronouncements in India, Basic principles governing an audit, planning an audit.

Auditing and Assurance Standards (AAS) – meaning, scope, Auditor & AAS

Elementary study of [1] AAS-1 on “Basic Principles Governing an Audit”. [2] AAS-2 on “Objectives and scope of the Audit of Financial Statements”, [3] AAS-4 on “Auditor’s responsibility to consider Frauds & Errors in an Audit of Financial Statements”

2. UNIT –II

lecturers:06

a. Types of audit –

Internal Audit, Statutory Audit, Continuous Audit, Annual Audit, Interim Audit, Balance Sheet Audit, Tax Audit, Cost Audit, Efficiency Audit, Government audit

3. UNIT – III

lecturers:06

a. Company auditor –

Provisions regarding qualifications disqualifications, appointment & removal of auditor as per the Companies Act, 1956, Rights, duties, and liabilities of company auditor. Professional conduct and ethics

4. UNIT – IV

lecturers:06

a. Investigation –

- i. Meaning, nature and objects of Investigation – Investigation –
- ii. at the time of purchase of business ,
- iii. at the time of admission of a new partner,

- iv. at the time of granting loan,
- v. for detecting grants,
- vi. at the time of determination of tax liability,
- vii. Statutory Investigation

Books Recommended For Corporate Accounting

1. Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
2. Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
3. Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
4. Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
5. Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
6. Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
7. Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill
8. Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
9. Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi.

Books Recommended For Auditing

1. Tondon : Practical Auditing
2. Fundamentals of Auditing, Kamal Gupta & Ashok Arora, Tata McGraw Hill
3. Batra & Bangardia : Text Book of Auditing, TMH, New Delhi.
4. Saxena & Saravaravel : Practical Auditing, Himalaya Publishing House, Bombay.
5. Saxena, Reddy : Essentials of Auditing, Himalaya Publishing House, Bombay.
6. Kurt Pany : Auditing, TMH, New Delhi.
7. D. R. Camichael : Auditing : Concepts and Methods, TMH, New Delhi.
8. Stettler Howard : Auditing Principles, PHI, New Delhi.
9. L. K. Shukla : Auditing- Principles & Practice, Taxmann Law's New Delhi.
- 10 T. R. Sharma : Auditing.



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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.B.M. (e-Com)

(W.E.F. June -2010)

Compulsory Paper: E - 5.2: Business Laws

SEMESTER -V


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

Semester - V	E - 5.2 : Business Laws	100 Marks	Lectures: 48
1. Law of Contract – 1872			Lectures: 08
	a. Nature and Classification Of Contract		
	b. Offer & Acceptance		
	c. Capacity Of Contract		
	d. Free Consent		
	e. Consideration		
	f. Performance Of Contract		
	g. Discharge Of Contract		
	h. Remedies for Breach of Contract.		
2. Consumer Protection Act 1986			Lectures: 08
	a. Definitions: Consumer, Goods, Services, Trader and Manufacturer		
	b. Consumer Complaints		
	c. Disputes and Rights		
	d. Consumer Guidance & Education		
	e. Emergence of Consumers Disputes Redressal System.		
3. Workmen’s Compensation Act 1923			Lectures: 08
	a. Definitions and Objects		
	b. Employer’s Liability To Pay Compensation		
	c. Claims For Compensation		
	d. Commissioner & His Powers		
	e. Transfer Of Proceedings.		
4. Information Technology Act 2000.			Lecturers:08
	a. Meaning , Objectives, Definitions and Scope of the Act		
	b. Offences & Penalties & Adjudication		
	c. Digital Signature		
	d. Electronic Governance		
	e. Offences’ & Penalties.		
5. The Prevention Of Food Adulteration Act 1954			Lectures: 08

- a. Definitions
- b. Functions of Central Food Laboratory (C. F.L.)
- c. Analysis Of Food
- d. Food Inspector & His Powers
- e. Procedure Followed By Food Inspector
- f. Report Of Public Analyst
- g. Fine & Punishment.

6. **Environmental Protection Act.**

Lectures: 08

- a. Definitions
 - b. Powers Of Central Government
 - c. Rules To Regulate An Environmental Pollution
 - d. Prevention , Control & Abatement Of Environmental Pollution
 - e. Reports Of Government Analysts
 - f. Water Pollution.
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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.B.M. (e-Com)

(W.E.F. June -2010)

Compulsory Paper: E - 5.3 Information systems Audit

SEMESTER -V

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

Objectives

- To enable students to learn IS audit methods, Controls, IS strategies.

Semester - V	E - 5.3 Information systems Audit	100 Marks	Lectures: 48
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Prerequisites

- IT fundamentals, Computer operations , Network concepts , and Internet concepts, Exposure to programming languages, Exposure to SSAD and Database concepts, Commercial Applications, Management Concepts and Practice

Course Contents

(8 Lectures for each chapter)

- Auditing concepts ISA need, concept, standards, performance, steps, techniques, methodologies , around and through computer.
- Introductions to Information Assets - Classification of Information Assets, Classification of users, naming conventions, access control models, computer crimes, information security policy, logical access control, network security control, securing physical access.
- Controls – Input, process, validation, output, logical access, physical access, database, network, environment
- Business Continuity & Disaster Recovery Planning -Types of Disaster, Steps in developing Business Continuity Planning (BCP). Data Recovery, Data Classification, Types of Backup, Technical Methods for backup Audit & Evaluation of BCP.
- IS Audit Process - Overview of Information System Audit-Impact of Information Technology on the audit-Need for IS Audit-Definition of IS Audit-Fundamentals for establishing an IS Audit Functions.
- Information System Audit Strategy-Phases in Information System Audit Planning of IS Audit- IS Audit Techniques-IT Environment-Impact on Audit Methodology-Use of Computer assisted Auditing Techniques.

References _

- "EDP Auditing Conceptual Foundations And Practices" by Ron Weber – McGraw-Hill publication
- Latest CISA review manual by ISACA , USA –
- IS audit standards and control objectives of ISAXA which are non-copyrighted and relevant , refer www.isaca.org
- IS control journals from ISACA



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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.B.M. (e-Com)

(W.E.F. June -2010)

Compulsory Paper: E - 5.4: Programming in VB.NET (With Practicals)

SEMESTER -V

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

EXTERNAL MARKS		INTERNAL MARKS	TOTAL MARKS
Theory	Practical		
50	30	20	100

Semester - V E - 5.4: Programming in VB.NET (With Practicals) 100 Marks Lectures: 48

- 1. Introduction to VB.NET 03**
 Event Driven Programming , NET as better Programming Platform ,
 NET Framework ,NET Architecture ,The Just-In-Time Compiler , .NET
 Framework class library introduction.
- 2. VB.NET Development Environment 03**
 Creating Applications, Building Projects, Using simple components, running
 VB.NET applications.
- 3. Mastering VB Language 12**
 Data, Operators, Conditionals and Loops,
 Procedures, Classes and Objects,
 Error Handling
- 4. Windows Applications in VB .NET. 08**
 Windows Forms, Text Boxes, Buttons, Labels, Check Boxes, and Radio Buttons,
 List Boxes, Combo Boxes, Picture Boxes, Scrollbars, Splitters, Timer Menus,
 Built-in Dialogs, Image List, Tree Views, List Views, Toolbars, Status Bar
 and Progress bars, various data control
- 5. Object Oriented Programming in VB .NET 08**
 Class and Object, Properties, methods and events, Constructors and destructors
 Method overloading, Inheritance, Access modifiers: Public, Private, Protected,
 Friend, Overloading and Overriding, Interfaces, Polymorphism.
- 6. File handling 03**
 File handling using File-Stream, Stream-Writer, Stream-Reader, Binary-Reader,
 Binary-Writer classes, File and Directory Classes
- 7. Databases in VB .NET 05**
 Database : Connections, Data adapters, and datasets, Data Reader,
 Connection to database with server explorer, Multiple Table Connection

Data binding with controls like Text Boxes, List Boxes, Data grid etc.

Navigating data source, Data Grid View, Data form wizard ,Data validation

Connection Objects, Command Objects, Data Adapters, Dataset Class

8. Crystal Report

03

Connection to Database, Table, Queries, Building Report, Modifying Report,
Formatting Fields and Object ,Header, Footer, Details, Group Header, Group footer, Summary
, Working with formula fields, Parameter fields, Group,
Special fields, Working with Multiple Tables, SQL in Crystal Report, Report
Templates

9. Custom Controls: Creating and Referencing custom controls

03

REFERENCE BOOKS

1. Programming Microsoft Visual Basic.NET – Francesco Balena
2. The Complete Reference -Visual Basic .NET – Jeffrey R. Shapiro
3. Murach’s VB.NET database programming with ADO.NET -Anne Prince
4. Visual Basic .NET 2003 in 21 Days. – Steven Holzner, SAMS Publications.
5. Mastering Crystal Report - BPB Publication
6. Crystal Report – The Complete Reference :- Tata McGraw Hill

LIST OF PRACTICALS

1. Create a simple console application in VB.NET
2. Create a VB.NET application using windows forms with simple controls.
3. Create a VB.NET application using windows forms with controls picture
Box, Scroll Bar, Timer etc.
4. Create a VB.NET application to demonstrate Built-in-Dialog boxes.
5. Create a VB.NET application using constructor.
6. Create a VB.NET application to demonstrate concept of method overloading
7. Create a VB.NET application to demonstrate inheritance
8. Create a VB.NET application to demonstrate interface
9. Create a VB.NET application to demonstrate MDI forms.
10. Create a VB.NET application to demonstrate concept of File Handling operations.
11. Create a VB.NET application to demonstrate Data Base Connectivity.
12. Write a crystal report using simple and multiple tables.



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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.B.M. (e-Com)

(W.E.F. June -2010)

Compulsory Paper: E 5.5: RDBMS-ORACLE 9i (With Practicals)

SEMESTER -V

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

EXTERNAL MARKS		INTERNAL MARKS	TOTAL MARKS
Theory	Practical		
50	30	20	100

Semester - V E 5.5: RDBMS-ORACLE 9i (With Practicals) 100 Marks Lectures: 48

1. Introduction To RDBMS

05

- a. Database Concepts
 - i. Database Models
 - ii. Record Based Logical Models
 - iii. Entity Relationship Model
 - iv. Normalization (Up to third Normalization)
 - v. Codds Rules
 - vi. Defining Key Concepts

2. Introduction To Oracle

05

- a. Introduction to Oracle Tool.
- b. Oracle DBA.
- c. SQL *PLUS.
- d. Oracle Architecture.
 - i. Memory Structure.
 - ii. System Global Area (SGA).
 - iii. Program Global Area (PGA).
 - iv. Process (User, Oracle and Instance).
- e. Oracle Data Type.

3. Interactive SQL

08

- a. Creation of tables using CREATE table.
- b. INSERTION of data into table.
- c. UPDATING the Contents of table.
- d. DELETING the Contents of table.
- e. MODIFICATION using ALTER table.
- f. DROP table Command.

4. Data Constraints

04

- a. Column level and table level constraints.

- b. Constraints: - Primary Key, Foreign Key, Unique Key, Not Null, Check, Default.
- c. Defining Integrity Constraints in the ALTER table Command.
- d. Dropping Integrity Constraint in the ALTER table Command.

5. SQL and SUB QUERIES	05
a. Introduction of SELECT, FROM, WHERE CLAUSE.	
b. GROUP BY, HAVING in SQL.	
c. JOIN:-Self Joins, Multiple Joins.	
i. Introduction to SUBQUERIES, Use of UNION, INTERSECT, MINUS, CLAUSE.	
6. Views And Sequences	05
a. Create Views, Update Views, Predicate Views, Views and Joins.	
b. SEQUENCES: - Creating, Altering and Dropping Sequences.	
7. Oracle Transaction	02
a. Use of Commit.	
b. Use of Rollback.	
c. Use of Save Point.	
8. PL/SQL	06
a. Introduction.	
b. PL/SQL Syntax and Execution.	
c. PL/SQL Control Statements.	
d. Use of Exception.(Error handling)	
e. Utilities like DBMS_ OUTPUT.PUT_LINE.	
f. CURSOR:-Implicit and Explicit, Cursor Attributes.	
9. Stored Procedures And Functions	04
10. Data Base Triggers	04

REFERENCE BOOKS:

1. Ivan Bayross, "Commercial Application Development using Oracle developer 2000" ,BPB pub.
2. Kevin Loney, "Complete Reference Oracle 10g ",TMG.

PRACTICAL LIST

1. Create table ,Insert Records and perform simple SQL
2. Create table with various constraints as PRIMARY KEY, REFERENCES KEY, and CHECK & NOT NULL Constraints.
3. Write down SQL by using

i. GROUP BY	ii. HAVING CLAUSE
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4. Write down SQL by using

i. Aggregate functions	iii. String functions
ii. Date functions	

5. Write down SQL with

i. SUBQUERIES

ii. JOIN

6. Write down PL/SQL for FOR, WHILE LOOP and IF.. END IF .

7. Write down PL for Implicit & Explicit cursors.

8. Create and Alter Sequence and use sequence for table.

9. Write down PL for Stored procedure & Function.





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(W.E.F. June -2010)

Compulsory Paper: E 5.6: Competitive Skills

SEMESTER -V

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

Semester - V E 5.6: Competitive Skills 100 Marks Lectures: 48

1. Basic Human Skills (Lectures:4)

- a. Introduction To Human Skills
- b. Types Of Human Skills, -Reading, Writing, Learning - Basic Abilities
- c. The Need Of Developing Managerial Skills
- d. Classification Of Skills: Technical, Human And Conceptual
- e. Other Skills :Social, Diagnostic, Inter-Personal Skills

2. Book Or Periodical Review (Lectures:3)

- a. Review Of A Book Or Periodical Relating To Biography/Autobiography Of A Successful Entrepreneurship, Management, Co-Operation, Etc.
 - A Teacher Is Expected To Explain A Book Review Technique To The Students
 - Students Are Expected To Write One Book & One Periodical Review In Their Respective Journals.

3. Interview Technique (Lectures:12)

- a. Appearing For The Purposes Of Interview To Be Given
- b. Pre, During & Post –Interview – Behavior Mind-Set
- c. Appearance & Dress –Essential To Make The Interview Successful
- (Conducting Mock Interview By The Teacher, Or Arranging Campus Interview With The Support From Commercial Organization Or Ngo's , For Different Purposes Like – Selection , Promotion, Performance Appraisal, Exit Opinions, Counseling Etc, The Student Shall Write The Report Based On The Interview Given In The Journal.)

4. Group Discussion (Lectures:8)

- a. Definition And Process
- b. Scientific & Participative Tool Of Decision Making
- c. Collective Wisdom ,Opinion Pooling ,Culmination In To Consensus
- d. Criteria For Judging The Performance Of Participant.
- e. Collide Lines – Helpful Expressions – Evolution.
- Two Groups Should Be Of 10 Students. In One Practical Two G.D Of 15 Minutes Each Is Arranged.

- Every Student Is Expected To Take Part In G.D. As Per The Instructions Of A Teacher.
- Every Student Should Have To Observe All G.D. Conducted In The Classroom.
- Every Student Is Expected To Write A Report Of At Least Two G.D. (Observed By Him) In His Journal.

5. Presentation Skills

(Lectures:10)

- Importance Of Presentation Skills
- Capturing Data
- Voice & Voice Modulation
- Picture Integration
- Body Language
- Audience Awareness
- Presentation Plan and Visual Aids
- Forms Of Layout
- Styles of Presentation.
 - Oral
 - Model Building
 - Using Electronic Devices
 - Using OHP
 - Using Print Material.

(The student should make at least One/ Two presentation relating to a specific topic before the class during the year & write the report based on the presentation in the journal, which shall form part of the practical examination.)

6. Report Writing

(Lecturs:3)

- Effective written communication, Significance and Contents
- Form and Purposes of report
- Process of report writing
- Expected Audience
- Reader Guidelines for Reporting
- Presentation of the report
- Criteria for judging the effective report Writing.

(The student shall write the report in the Journal based on the issues arising around the world including the economic activities, relating to a specific subject after gathering the facts, figures, information & other relevant material, relating to the issue under study such as Technical Reports, Management Reports, Search Reports, Fact finding Reports etc.)

7. Seminar

(Lecturs:3)

- a. **Preparation for seminar**
- b. Conducting seminar
- c. Organizing Conference
- d. Writing & Presentation of paper

(For this purpose, A student is expected to present his views on any one topic selected out of the topics given to them, The duration of the presentation of paper should be maximum 15 minutes. The list of his presentation is to be written in journal.)

8. Oral Communication Skills

(Lecturs:5)

- a. Giving Speeches & Oral presentation
- b. Preparing to speak
- c. Developing formal Speeches & Presentation
- d. Extempore or Impromptu Speech.

END