



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

COMPULSORY PAPAR-1 ACCOUNTING FOR MANAGERIAL DECISIONS

Objective

The objective of this course is to acquaint students with the accounting concepts tools and techniques for managerial decisions

Course Inputs

1. **Introduction of Accounting:** Management accounting as area of accounting Objectives nature and scope of financial accounting cost accounting and management accounting, Management accounting and managerial decisions, Management accountant's position role and responsibilities.
2. **Accounting Plan and Responsibility Centres:** Meaning and significance of responsibility accounting. Responsibility centres cost centre profit, centre and investment centre, Problems in transfer pricing Objective and determinants of responsibility centres.
3. **Budgeting: Definition of budget essentials of budgeting:** Types of budgets functional master etc. Fixed and flexible budget budgetary control. Zero-base budgeting, Performance budgeting.
4. **Standard Costing and variance Analysis:** Standard costing as a control technique, setting of standards and their revision. Variance analysis-Meaning and importance kinds of variances and their use -material labour and overhead valance, Disposal of variances Relevance of Variance analysis to budgeting and standard costing.
5. **Marginal Costing and Break-even Analysis:** Concept of marginal cost. Marginal costing and absorption costing; Marginal costing versus direct costing. Cost Volume profit analysis Break-even analysis. Assumptions and practical applications of break-even analysis Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
6. **Analysing Financial Statement:** Horizontal, Vertical and ration analysis cast flow Analysis.
7. **Contemporary issues in Management Accounting:** Value chain analysis Activity based costing; Quality costing. Target and life cycle costing.
8. **Reporting to Management:** Objective of reporting, reporting needs at different managerial levels, Types of reports modes of reporting at different levels of management.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

COMPULSORY PAPER-II

CORPORATE LEGAL FRAMEWAORK & RESEARCH METHEDODOGY.

Objective

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operations.

Course Inputs

1. **Legal Environment for Security Markets:** SEBI Act. 1992-organisation and objective of SEVI Powers under securities contract Regulation Act 1956 transferred to SEBI Role of SEBI in controlling the security markets.
2. **Restrictive and Unfair Trade practices:** Consumer Protection Act MRTTP Act 1956 monopolistic trade practices, Restrictive trade practice, unfair trade practice, the consumer protection act 1986, salient fractures, definition of consumer, rights of consumer, grievance redressed machinery.
3. **Regulatory Environment for international Business:** FEMA Act 1999 WTO. Regulatory framework of WTO, basic principle and its charter WTO provisions relating or preferential treatment to development countries. Regional grouping technical standards, antidumping duties and other NTBs. Custom valuation and dispute settlement, TRIP and TRIMs
4. Concept & Significance of research kinds of reseal, selection and formulation of research problem.
5. Concept of Hyprophesis Sources of Hyprothesis, wining Hyproshesis. Research Desing. Sxpermental and anion Experimental Research design.
6. Consis & Smampole luvedgal bserration. Interview Questire and schedule methods of data connection
7. Case study method, Types of Hypothaisi and it testing Nature and types of variables.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-I (FINANCE) FINANCIAL INSTITUTION AND MARKETS

Objective

The course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions of India.

Course Inputs

1. **Introduction:** Nature and role of financial system; Financial system and financial markets; Financial system and economic development Indian Financial system- an overview.
2. **Financial Markets:** Money and capital markets; Money market meaning constituents, function of money, market money market instrument call money, treasure bills, certificates of deposits, commercial bills, trade bills etc. Recent trends in Indian money market, Capital market- Primary and Secondary markets Depository system Government securities market Role of SEBI an overviews, Recent developments.
3. **Reserve Bank of India:** Organisation management and functions Credit creation and credit control monetary policy.
4. **Commercial Banks:** Meaning functions management and investment policies of commercial banks, Present structure, E-banking and trading, Recent developments in commercial banking.
5. **Development Banks:** Concept objectives and function of development banks. Operational and promotional activities of development banks, IFCI, ICICI, IDBI, IRBI, SIDBI, State development Banks state financial corporations.
6. **Insurance Sector:** Objectives, role investment practices in LIC and GIC. Insurance Regulatory and Development Authority-role and function
7. **Unit Trust of India:** Objectives, function and various schemes of UTI. Role of UTI in industrial Finance
8. **Non-Banking Financial Institutions:** Concept and role of non banking financial institutions: Sources of finance Function of non banking financial institution investment policies of non banking financial institution in India.
9. **Mutual Funds:** Concept performance appraisal and regulation of mutual funds (With special reference of SEBI guidelines); Designing and marketing of mutual funds schemes; latest mutual fund schemes n India -an overview.
10. **Merchant Banking:** Concept function and growth; government policy on merchant banking services, SEBI guidelines, Future of merchant banking in India.
11. **Interest Rate Structure:** Department of interest rate structure, differential interest rate; recent changes in interest rate structure.
12. **Foreign investments:** Types trends and implications, Regulatory framework for foreign investments in India.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP- I (FINANCE) PROJECT PLANNING AND CONTROL

Objective

The objective of this course is to enable students learn the process and issues relating to preparation, appraisal review, and monitoring of projects.

Course Inputs

1. **Identification of Investment Opportunities:** Project ideas. Screening of ideas; Environment scanning and opportunity analysis. Government regulatory framework.
2. **Market and demand analysis:** Information required for market and demand analysis. Sources of Information primary and secondary, demand forecasting.
3. **Technical Analysis:** Materials and inputs. Production technology. Product Mix; Plant location and layout; Selection of plant and equipment.
4. **Cost of project and Means of Financing:** Major cost components, Means of financing Planning capital structure, Various financing schemes of financial institutions.
5. **Profitability, Financial Projections an Tax Considerations:** Methods of appraisal under certainty and risk and uncertainty, investment appraisal in practice; Process followed by financial institutions; Project appraisal techniques.
6. **Appraisal Criteria and Appraisal Process:** Methods of appraisal under certainty and risk and uncertainty, Investment appraisal in practice, Process followed by financial institutions, Project appraisal techniques.
7. **Social Cost Benefit Analysis:** Rationale for social cost benefits analysis Methodology of SCBA L& M approach and UNIDO approach. Measurement of the impact on distribution SCBA in India
8. **Network Techniques for Project implementation, Monitoring and Control:** PERT and CPM techniques, Critical path, event slacks, and activity floats, Scheduling to match availability of manpower Measures of variability and probability of completion by a specified date; Project implementation practices in India.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-I (FINANCE) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective

The Objective of this course is to help students understand various issues in security analysis & portfolio management.

Course Inputs

1. **Investments:** Nature and scope of investment analysis. Elements of investment, avenues of investment, approaches to investment analysis Concept of return and risk. Security return and risk analysis. Measurement of return and risk.
2. **Financial Assets:** Types and their characteristics, sources of Financial information.
3. **Security markets:** Primary and secondary market, Primary market role, functions and methods of selling securities in primary market; allotment procedure, New financial instruments.
4. **Public issue:** SEBI guidelines on public issue size of issuer pricing of issue promoters contributions, appointment of merchant bankers, underwrites, broken, registrars and managers, bankers and allotment of shares.
5. **Secondary market:** Role importance type of broken trading mechanism listing of securities in stock exchanges, screen based trading, Depository role and need, depositories Act, 1996.
6. Valuation of securities: Bonds, debentures, Preference share equity shares.
7. Fundamental Analysis: Economic analysis. Industry analysis and company analysis
8. **Technical Analysis:** Trends Indicators, indices and moving averages applied in technical analysis.
9. **Efficient Market Hypothesis:** Weak semi-strong and strong market and its testing techniques.
10. **Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio. Effect of combining the securities. Markowitz Risk return optimisation, Single Index Model of Market Model, Portfolio total risk portfolio market risk and unique risk, Simple Sharpe's optimisation solution.
11. **Capital Market Theory:** Capital market line, Security market line risk free lending and borrowings, Factor models' Arbitrage pricing theory, two factor and multi factor models Principle of arbitrage arbitrage portfolio.
12. **Portfolio Performance Evaluation:** Measure of return, risk adjusted measures of return market timing, Evaluation criteria and procedures.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-II (MARKETING) ADVERTISING AND SALES MANAGEMENT

Objective

The basis objective of this course is to acquaint students with the theory and practice of advertising, as well also management of a firm's sales operations.

Course Inputs

1. **Advertising:** Defined advertising as a tool of marketing, advertising effects economics and social Advertising and consumer behaviour. Advertising, advertising scene in India
2. Advertising objectives and advertising Budgets.
- 3 advertising Media: Print Media, Broadcasting media, Non media advertising, media planning and scheduling, advertising on internet, Media selection decisions.
4. Message Design and Development: Copy development types of appeal, copy testing.
5. Measuring advertising Effectiveness: Managing advertising agency client relationship Promotional scene in India,, Techniques for testing advertising effectiveness.
6. Selling: Concept objectives, and functions of sales management Fundamentals of Selling, Selling process. Salesmanship, Product and customer Knowledge.
7. **Sale Planning:** Setting up sales organisation, Planning process principles of determining sales organisation.
- 8 **Sales Force Management:** Estimating Manpower requirements of sales departments planning for manpower recruitment and selection training and development placement and induction motivating sale force; leading the sales force Compensation and promotion Policies, Sales meeting and contest.
9. **Control Process:** Analysis of Sales volume, cost and profit ability managing expenses of sales personal, evaluating sales force performance.
10. **Control Process:** Analysis of sales volume, cost and profit ability Managing expenses of sales personnel, Evaluation sales force performance.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP- II (MARKETING) MARKETING MANAGEMENT

Objective

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Input

1. **Introduction:** Concept nature scope and importance of marketing, marketing concept and its evolution; Marketing mix; Strategic marketing planning- an overview.
2. **Market Analysis and Selection:** Marketing environment- Macro and micro components and their impact on marketing decisions; Market segmentation and positioning Buyer behaviour, consumer versus organisational buyers, Consumer decision, making process.
3. **Product Decisions:** Concept of product Classification of products, Major product decisions Product line and product mix, Branding Packaging and labelling, Product life cycle- strategic implications new product development and consumer adoption process.
4. **Pricing Decisions:** Factors affecting price determination pricing policies and strategies. Discounts and rebates
5. **Distribution channels and Physical Distribution Decisions:** Nature, functions and types of distribution channels Distribution channel intermediaries, Channel management decisions, retailing and wholesaling.
6. **Promotion Decisions:** Communication process, Promotion mix advertising personal selling, sales promotion, publicity and public relations: Determining advertising budget Copy designing and its testing, Media selection, Advertising effectiveness Sales promotion-tools and techniques.
7. **Marketing Research:** Meaning and scope of marketing research marketing research process.
8. Marketing Organisation and Control- Organising and controlling marketing operations.
9. **Issues and Development in Marketing:** Social ethical and legal aspects of marketing, marketing of services, International marketing, Green marketing, Cyber Marketing, relationship marketing and other developments in marketing.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-II (MARKETING) MARKETING RESEARCH

Objective

The Purpose of this course is to enable students learn the process tools and techniques of marketing research.

Course Input

1. **Introduction to marketing Research:** Importance nature and scope of marketing research, Marketing Information system and marketing research, Marketing research process and organisation.
2. **Problem, Identification and Research Design:** Problem Identification and definition, developing a research proposal, Determining research type- exploratory, descriptive and conclusive research Experimental designs.
3. **Data Resources:** Secondary data sources and usage, Online data sources, Primary data collection methods- questioning techniques online surveys, observation method, Questionnaire preparation.
4. **Aptitude measurement and scaling techniques:** Elementary introduction to measurement scales.
5. **Sampling Plan:** Universe, Sample frame and sampling unit sampling techniques, Sample size determination.
6. **Data Collation:** Organisation of field work and survey errors sampling and non-sampling errors.
7. **Data analysis:** Univariate, bivariate and multivariate data analysis Report preparation and presentation.
8. **Market Research Applications:** Product research, Advertising research, Sales and market research, International marketing research, Marketing research in India.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP- III (INTERNATIONAL BUSINESS) INTERNATIONAL MARKETING

Objective

The Objective of this course is to acquaint students with the conceptual framework of international marketing management.

Course Inputs

1. **Introduction to International Marketing:** Nature and significance, Complexities in international marketing, Transition from domestic to transnational marketing International market orientation, EPRG framework, International market entry strategies.
2. **International Marketing Environment:** International environment External environment geographical demographic, economic, sociocultural political and legal environment, impact or environment on international marketing decisions.
3. **Foreign Market Selection:** Global market segmentation, of foreign markets, International Positioning.
4. **Product Decisions:** Product planning for global markets, Standardisation vs. Product adaption, new product development, Management of International brands, Packaging and labelling. Provision of sales related services.
5. **Pricing Decisions:** Environment Influences on pricing decisions Intercalation pricing policies and strategies.
6. **Promotion Decisions:** Complexities and issues, International Advertising personal selling sales promotion and public relations.
7. **Distribution Channels and Logistics:** Function and types of channels, channel selection decisions, Selection of foreign distributors/agents and managing relations with them, International logistics decision.
8. **International Marketing Planning organising and Control:** Issues in International marketing planning, International Marketing information system, Organising and controlling, International marketing operations.
9. **Emerging Issues and developments in International Marketing:** Ethical and social Issues, International marketing of services, Information technology and international marketing Impact of globalisation WTO.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP- III (INTERNATIONAL BUSINESS) FOREIGN TRADE POLICY, PROCEDURES AND DOCUMENTATION

Objective-

The Objective of the course is to familiarise students with the policies procedures and documentation relating to export- import transactions.

Course Inputs-

1. **International Trade:** Theories of International Trade-absolute and comparative advantages theories Modern Theory of trade, Theory of international trade in services, Balance of Payments and adjustment mechanism.
2. **Commercial Policy Instruments:** Tariffs, quotes anti-dumping/countervailing duties, Technical Standards, Exchange controls and other non-tariff measures.
3. **India's Foreign Trade and Policy:** Composition and direction of foreign trade; India's foreign trade policy; Export promotion infrastructure and the institutional set up, Deemed exports & rupee convertibility, policy on foreign collaborations and counter trade arrangements Indian Joint ventures abroad, Project and consultancy exports.
4. **Instruments of Export Promotion:** Export assistance and promotion measures, EPCG scheme, Import facilities, duty drawback, duty exemption scheme, tax concessions, marketing assistance Role of state trading houses, 100% Export Oriented Units, Export Hoses and Trading house EPZs SEZs
5. **Documentations Framework:** Types & Characteristics of documents. Export contract and Inco terms, Processing of an export order.
6. **Export Financing Methods and Terms of Payment:** Methods of payment, Negotiations of export bills, Documentary credit and collection, Pre and post shipment export credit Band guarantees, Foreign exchange regulations.
7. **Cargo credit and exchange risks:** Marine insurance- procedures and documentation for cargo loss claims GCGC schemes for risk coverage and procedure for filling claims, Institutions for credit-pre and post shipment.
8. **Quality Control and Pre-shipment inspection:** Process and procedure; Excise and customs clearance regulation, Procedures and documentation.
9. **Management of Imports:** Procedure for procurement through imports, Import financing, Customs clearance of imports, managing risks, involved in importing transit risk, credit risk and exchange risk.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-IV (MANAGEMENT) CORPORATE TAX PLANNING AND MANAGEMENT

Objective-

The Course aims at making students conversant with the concept of corporate tax planning and Indian tax Laws a also their implications for corporate management.

Course Inputs-

1. **Introduction to Tax Management:** Concept of Tax Planning Tax avoidance and tax evasions, corporate taxation and dividend tax.
2. **Tax Planning for New Business:** Tax Planning with reference to location nature and form of organisation of new business.
3. **Tax Planning and Financial Management Decisions:** Tax Planning relation to capital structure decision, Dividend policy Interoperate dividends and bonus shares.
4. **Tax Planning and Managerial Decisions:** Tax Planning in respect of own or lease sale of assets used for scientific research, make or by decisions, Repair replace, renewal or renovations and shutdown or continue decisions.
5. **Special Tax Provisions:** Tax Provisions relating to free trade zones, infrastructure sector and backward areas,, Tax incentives for exporters.
6. **Tax issues Relating to Amalgamation:** Tax Planning with reference to amalgamation of companies.
7. **Tax Payment:** Tax deduction and collection at source, Advance payment of tax.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP- IV (MANAGEMENT) STRATEGIC MANAGEMENT

Objective-

The Objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

Course Inputs-

1. **Concept of Strategy:** Defining strategy, levels at which strategy operates, Approaches to strategic decision making, Mission and purpose, objectives and goals, Strategic business unit (SBU) Functional level Strategies.
2. **Environment Analysis and Diagnosis:** Concept of Environment and its components, Environment scanning and appraisal Organisational appraisal, Strategic advantage analysis and diagnosis, SWOT analysis.
3. **Strategy Formulation and Choice of Alternatives:** Strategies- Modernisation, diversification, integration, merger, takeover and joint strategies, Turnaround, divestment and liquidation strategies Process of strategic choice, industry, competitor and SWOT analysis Factor's effecting strategic choice, Generic competitive strategies cost leadership, differentiation focus, value chain analysis, benchmarking service blue printing.
4. **Functional Strategies:** Marketing production/operations and R&D plans and policies.
5. **Functional Strategies:** Personal and financial plans and policies.
6. **Strategy Implementation:** Inter-relationship between formulation and implementation, issues in strategy Implementation Resource allocation.
7. **Strategy and Structure:** Structural considerations, structures for strategies, Organisational design and change.
8. **Strategy Evaluation:** Overview of Strategy evaluations Strategic Control, Techniques of strategic evaluation and control.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-IV (MANAGEMENT) BUSINESS ENVIRONMENT

Objective

This course develops ability to understand and scan business environment analysis opportunities and take decisions under uncertainty.

Course Inputs

1. **Theoretical Framework of Business Environment:** Concept significance and nature of business environment, Element of Environment internal and external. Changing dimensions of business environment, Techniques of environment scaring and monitoring
2. **Economic Environment of Business:** Significance and elements of economic environment, Economic systems and business environments, economic Planning in India. Government policies industrial policy fiscal monetary policy, EXIM policy, Public sector and economic, development, Development banks and relevance to Indian business, Economic reforms, liberalisation and structural adjustment programmes.
3. **Political and Legal Environment of Business:** Critical elements of political environment, Government and business changing dimensions of legal environment in India MRTP Act, FEMA and licensing policy ; Consumer Protection Act.
4. **Socio-Cultural Environment:** Critical elements of socio cultural environment. Social institutions and systems, Social values and attitudes. Social groups, Middle classes, Dualism in Indian Society and problems of uneven income distribution, Emerging rural sector India, Indian Business system, Social responsibility of business. Consumerism in India.
5. **International and Technological Environment:** Multinational Corporations, Foreign collaboration and Indian business Non resident Indians and corporate sector International economic institutions WTO. World Bank IMF and their importance to India Foreign trade policies impact of Rupee devaluation, Technological environment in Dian, Policy on research and research and development, Patent laws, Technology transfer.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-V (E-COMMERCE) COMPUTER APPLICATION IN BUSINESS

Objective-

The Objective of this course is to provide a understanding of computer, computer operation system & application of relevant software in managerial decision making.

Course Inputs

1. **Computer Hardware:** Computer system as information processing system, Computer system difference- types of computer systems, hardware options CPU input devices output devices storage devices, communication devices configuration of hardware devices and their applications.
2. **Personal Computers:** PC and its main components, hardware configuration, CPU and clock speed Ram and secondary storage devices other peripherals used with PC. Factors influencing PC performance PC as a virtual office.
3. **Modern Information Technology:** Basic idea of Local Area Networks (LAN) and Wide Area Network (WAN) E-Mail. Internet technologies, access devices, concept of world wide web and internet browsing Multimedia.
4. **Introduction of Operation System:** Software needs Operating systems Application software Programming Languages. Dos Windows- window explorer print manager, control panel, Paint brush calculator, desk top my computer settings, find run UNIX.
5. **Word Processing:** Introduction and working with Ms-Word in Ms office, Word basic commands Formatting- text and documents. Sorting and tables Working with graphics introduction to mail merge.
6. **Spread Sheets:** Working with EXCEL- formatting functions chart features Working with graphics in Excel. Using worksheets and database in accounting, Marketing Finance and personal areas.
7. Presentation with power-point power Point basis creating presentations the easy way, working with graphics in Power Point. Show time sound effects and animation effects.
8. **Introduction to lotus Smart Suite for Data Sheet Analysis:** Structure to spreadsheet and its application to accounting, finance and marketing functions of business, creating a dynamic/sensitive worksheet, concept of absolute and relative cell reference. Using various built- in- functions mathematical statistical. Logical and finance functions, Goal seeking and back solver tools, using graphics and formatting of worksheet, sharing data with other desktop applications, Strategies of creating error-free worksheet.
9. **Introduction to Accounting packages:** Preparation of Vouchers, invoice and salary statement, Maintenance of inventory records, Maintenance of accounting books and final accounts. Financial reports generation, Practical Knowledge on Wings Accounting and Wings Trade (Software's) Talley etc.
10. **Introduction to Statistical Packages:** Usage of statistical packages for analyses in research. Lotus and Excel SPSS, SYSTAT



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-V (E-COMMERCE) INFORMATION TECHNOLOGY IN BUSINESS

Objective-

The objective of the course is to familiarise students with the innovation in information technology and how it will affect the conduct of businesses.

Course Inputs

1. **Information Revolution and Information Technology deployment of IT in Business:** Basic features of invention in information technology, changes brought about in business environment; its effects on social fabric, businesses and environment invention of writing, written books, printing press and movable type- Gutenberg's invention radio, telephone, wireless and satellite communication, computing, and dissemination of information and knowledge and convergence of technologies (The Internet with the wireless WAP)
2. **Electronic Data Interchange (EDI):** EDI Concept basics, and standards EDI in action Financial EDI (FED), EDI for international trade transaction. Applications of EDI in India in the financial sector and government and the World Benefits of EDI, Future of EDI in India and the world.
3. **The Internet and its Basic Concepts:** Internet introduction evolution, and development in India and the world: The technological foundation of the Internet. Distributed Computing, Client Server computing Internet Protocol Suite, Application of Distributed Computing; Internet Protocol Suite in the Internet environment, Domain Name system (DNS) Domain Name Service (DNDS) Generic top level domain (gTLD) Country code top level domain (ccTLD); India level domain (gTLD) Country code top level domain (ccTLD); India Allocation of second-level domains IP address; Internet protocol. Applications of Internet in business education, governance etc.

The Mechanism of the internet and internet Enabled Services: Distributed **computing:** Client- server Computing Internet Protocol Suite; Protocol Stack, Open System Interconnection Reference Model (OSIRM) based on the international organisation for standardisation (ISO) Application layer, Presentation Layer, Session Layer, Transport Layer, Network layer Data link Layer and Physical Layer) TCP/IP protocol suite model, Mechanism of transmitting the message across the Network and function of each layer. Processing of data at the destination. Mechanism to log onto the network. Mechanism of sending and receiving email Electronic Mail (E-Mail) Usenet & Newsgroup; File transfer protocol (FTP), Telnet, Finger, Internet Chat (IRC) Frequently Asked Question (FAQ): The World Wide Web consortium (W3C); Concept and evolution Standardising the Web W3C Members W3C recommendations. Browsing and searching browsing and information retrieval.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

5. **Exploring World Wide Web:** Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink: Hypertext mark up Language (HTML) Hypertext transfer protocol (HTTP) address; URL Working of www. Web Standards introduction to HTML; HTML; Versions, Naming Scheme for HTML Documents, HTML Editor; Explanation of the Structure of the home page, Elements in HTML Documents XHTML CSS Extensible Style Sheet Languages (XSL); Tips for designing web pages.
6. **Security of Data/Information:** Security Network Security: PINA Factor (Privacy, Integrity, Non-Repudiation Authentication); SSL Encryption digital Signature Digital Certification Server Security Firewall. Password Biometrics, Payment Security, Virus Protection Hacking.
7. **Web Browsing and Search Engines:** Browsers: Basic Functions of Web Browsers; Browsers with advanced facility; Internet explorer; Netscape Navigator/Communicator, Directory, General Features of the search engines Different search Engine Approaches to website selection Major Search Engines Specialized search engines; Popular search engines/directories. Guidelines for effective searching; a general Approach to searching



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

OPTIONAL GROUP-V (E-COMMERCE) E-COMMERCE

Objective

The Objective this course is to enable students gain knowledge about e-commerce and its various components.

Course Inputs

1. **Introduction to E-commerce:** Meaning and concept: Electronic Commerce versus 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
2. **Internet concept and Technologies:** Concept an devolution of Internet: Web Technologies- global publishing concept, inversely reader concept and client serve concept Hypertext publishing and hypertext information network; benefits of hypertext. URLs HTTP, HTTPD Servers, HTML, HTML Forms and CGI Gateway services
3. **Business models of E-Commerce and infrastructure:** E-Commerce models, Supply chain management product and service digitisation, remote servicing, procurement, Online marketing and adverting, E-Commerce recourses and infrastructure, recourses and planning for infrastructure.
4. **Business to consumer Commerce:** Cataloguing order planning and order generation const estimation and pricing, order receipt and accounting order selection and prioritisation order scheduling order fulfilling and delivery, order billing and payment management. Post sales services.
5. **Web-site Design:** role of web site n B2C E-Commerce: Web site strategies and web- site design principles Push and pull technologies, alternative methods of customer communications.
6. **Electronic Payment System:** Special feature required in payment systems for E-Commerce; Types of Payment systems E-cash and currency servers. E-cheques, credits cards smart cards., electronic purses and debit cards Business issues and economics implications, Operational, credit and legal risks of E-payment systems ; Risk Management Optional in E-Payment systems components of an effective electronic payment system.
7. **Business to Business E-Commerce:** Need and alternative models of B2B E-Commerce, Technologies EDI an pauperises trading; EDI architecture, EDI Standards, VANS, Costs of EDI Infrastructure, features of EDI service arrangement, Internet based EDI and FIP based messaging.



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

पाठ्यक्रम
एम.कॉम.(अंतिम)

8. **E-Business:** Workflow management, mass customization and product differentiation; Organisation restructuring; Integrated logistics and distribution; Knowledge a management issues and role of E-commerce infrastructure.
9. **Internet Protocol:** Layers and networking. OSN layering and TCP layering TCP, UDP, Ip, DNS, SLIP, and PPP emerging scenario in ISP.
10. **Security Issues in E-Commerce:** Security risks of E-Commerce exposure of resources, types of threats sources of threats, security tools and risk-management approach, E-commerce security and rational security policy for E-commerce: Corporate Digital Library I. T Act 2000.
11. **Regulatory and Legal Framework of e-Commerce:** Cyber laws aims and salient provisions Cyber-laws in India and their limitations Taxation issue in E-Commerce.
12. **Multi-Media and E-Commerce:** Concept and role of Multimedia Multi-Media Technologies, Digital Video and digitisation of product and customer communication, desktop video conferencing and marketing, Broad band networks and related concept ISDN ATM Cell really.