

SRI VENKATESWARA UNIVERSITY: TIRUPATI

PROGRAMME: THREE YEAR B COM

Domain Subject: Commerce

Semester-wise Syllabus under CBCS (w.e.f. 2021-22 Admitted Batch)

III Year B.Com (Common to B.Com General, B.Com CA, B.Com Taxation, B.Com Computer Applications with Business Analytics and BA Accountancy)

Semester – V

Course 20C: E COMMERCE

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 + 25 = 100

I. Learning Outcomes:

By the completion of the course, the students are able to

1. Understand the mechanism of ecommerce
2. Equip specialization in website designing for e commerce
3. Enhance their skills in operational services of e commerce
4. Involve in activities of e commerce
5. Able to create awareness among the public one commerce activities

II. Syllabus Total 75hrs (Teaching 60, Training 10 and others 05 including IE etc)

UNIT 1: Introduction, Nature and Scope

Introduction- Definition –importance- Nature and scope of e commerce-Advantages and limitations-

Types of ecommerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework e commerce

UNIT 2:- Environmental and Technical support Aspects

Technical Components- Internet and its component structure-Internet Vs Intranet, Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system-

UNIT 3. –Security and Legal Aspects

Security environment –its preliminaries and precautions-protecting Web server with Firewalls-

Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

UNIT 4. - Operational Services of e Commerce

E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)

UNIT 5.–E Payment System

Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)-

III. References:

1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application. McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication
6. Dr.Pratikkumar Prajapati, Dr.M.Patel, E Commerce , Redshine Publication

7. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on the skills of listing out the local institutions who are involved in e commerce activities, Identifying the institutions and their experience in operational activities of e commerce, Case studies are to be analyzed of various problems raised at the time of e payment and operational activities of e commerce
2. **For Students:** Students shall individually undertake field study by contact website designers and studying various procedures adopted by the merchants and individuals and their experiences. Each student has to record and submit his/her observations in a handwritten Fieldwork/Project work Report not exceeding 10 pages to teacher in the given format.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

- 1 Training of students by a related field expert.
2. Assignments (including technical assignments like volume of business operated through e commerce, Case Studies of problems raised at the time of e commerce
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Conduct surveys on pros and cons of ecommerce
5. Invited lectures and presentations on related topics by field experts.

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Semester – V

Course 20C: E COMMERCE

Model Question Paper

Time: 3 hrs

Max. Marks 75

Section A

Answer any Five of the following

5 X 3=15 Marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Section - B

Answer any Five Questions

5 ×12 = 60 Marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

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Semester – V

Course 21 C: e FILING

(Skill Enhancement Course (Elective), 4 Credits)

Max Marks: 75 +25 = 100

Learning Outcomes:

By the completion of the course, the students are able to

- Understand and apply basic knowledge of Indian Tax System
- Equip specialization in taxation system
- Enhance their skills in presenting returns
- Involve in activities of Chartered Accountants for filing returns
- file returns of Income Tax and GST

II. Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

UNIT 1: Introduction to Income Tax and GST Returns Filing

Introduction- Definition –importance and scope of returns--Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income

UNIT 2:- Returns filing under Income Tax

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals- ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

UNIT 3: –Penalties and Prosecution under Income Tax

Nonpayment, failure to comply,-Concealment-, Book Audit, Loans-International transactions, TDS

UNIT 4:-Returns filing under Goods Service Tax

GSTR1. GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

UNIT 5.–Penalties and Prosecution under GST

Differences between fees and penalty-Types of penalties under section 122 to 138

III. References:

1. Varun Panwar ,Jyothi Mahajan Introduction to efilng returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman’s Publication
3. SusheelaMadan Computer Application in Business MKM Publishers
4. www.incometaxindiafiling.gov.in
5. www.taxguru.in
6. www.bharatlaws.com
7. www.cbic-gst.gov.in
- 8.. www.taxmann.com

Web resources suggested by the Teacher concerned and the College Librarian including reading Material.

IV Co-Curricular Activities (teacher participation: total 15 hours):

A. Mandatory

- 1. For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on the skills of Local tax consultants and the problems raised at the time of e filing, Identifying the assesses and their experience in e filing activities, Analysis of various returns filed through manual and e filing and their difficulties and advantages, Listing out assesses who paid penalties and identify the various reasons
- 2. For Students:** Filing of tax returns through the tax experts and concerned websites, Students shall be submitted a project report on filing of returns.
- 3. Max marks for Fieldwork/Project work Report: 05.**
- 4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages):** Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
- 5. Unit tests (IE).**

B. Suggested Co-Curricular Activities

- Training of students by a related field expert.
- Assignments (including technical assignments like collection of submitted returns of various organizations, Case Studies of problems raised at the time of submission of returns.
- Seminars, Conferences ,discussions by inviting concerned institutions
- Visits to local chartered Accountants to expose the practical filing procedure
- Invited lectures and presentations on related topics by field experts.

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