DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
Chhatrapati Sambhajinagar.

NAAC- 'A⁺' Grade

CIRCULAR /SU/CM/Revised Syllabus/NEP/81/2026

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; ***the Academic Council at its meeting held on 02 Jun, 2026 has been accepted the following "Revised Syllabus of Under Graduate Level as per the National Education Policy-2020*** under the Faculty of Commerce & Management run at all Affiliated Colleges, Dr. Babasaheb Ambedkar Marathwada University.

Sr.No.	Courses	Semester
1.	B.Com	V & VI
2.	B.Com (E-Commerce)	V & VI
3.	B.B.A	V & VI
4.	B.C.A	V & VI
5.	B.C.M	V & VI

This is effective from the Academic Year 2026-27 and Onwards as per appended herewith.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Chhatrapati Sambhajinagar
-431 004.
REF.NO. SU/COM/2026-27/4471-73
Date:- 05/ 06 /2026.

Deputy Registrar,
Syllabus Section.

*****

Copy forwarded with to Information and Necessary Action:-

1] **The Principal of all concerned affiliated colleges, Dr. Babasaheb Ambedkar Marathwada University. Chhatrapati Sambhajinagar**
2] The Director, Board of Examination & Evaluation,
3] The Director, University Network & Information Centre, UNIC, with a **request to upload this Circular on University Website.**
Dr.Babasaheb Ambedkar Marathwada University **Chhatrapati Sambhajinagar.**

7/7/2026

Dr. Babasaheb Ambedkar Marathwada University

Chhatrapati Sambhajinagar- 431001

Three Years B. Com(E-Commerce)

Four Years B. Com(E-Commerce) (Hons)

And

Four Years B. Com(E-Commerce) (Hons with Research) Degree Programme

Course Structure & Syllabus

(Revised)

(AS PER NEP-2020)

Subject: Commerce

Effective from 2024-25

SEMESTER V & VI (wef: 2026-27)

(SINGLE CORE DISCIPLINE)

Sr. No.	Course Type	Fifth Semester			Total Credits
		Course Code		Credits	
1	**Major (Core)** Mandatory	DSC-11	Management Accounting	4	8
		DSC-12	Digital Marketing	4	
2	**Major Electives** (Choose any two from pool of courses)	DSE-1	e-Banking	2	4
		DSE-2	Enterprise Resource Planning	2	
3	**Minor (It is from different discipline ofthe same faculty**	M-5	Working Capital Management	2	4
		M-6	Business Economics	2	
4	**GE/OE** (Generic / Open Elective) (Choose any one from pool of courses) **It should be chosen compulsorily from the faculty other than that of Major**	---	---	---	---
5	**VSC** (Vocational Skill Courses) (Choose any one from pool of courses)	VSC-3	Computerized Accounting -I	2	4
		VSC-4	Computerized Accounting- II	2	
6	**SEC** (Skill Enhancement Courses) (Choose any one from pool of courses)	-----		---	
7	**AEC** (Ability Enhancement Courses) **(Common for all faculty)**	----		---	---
8	**VEC** (Value Education Courses) **(Common for all faculty)**	----		---	
9	**IKS** (Indian Knowledge System) Courses **(Common for all faculty)**	-----		---	
10	**OJT** (On Job Training)	-----		---	2 (FP-2 / CEP)
11	**FP** (Field Project)	FP-2	Field Project-2 or Community Engagement Program	2	
12	**CEP** (Community Engagement Project) **(Common for all faculty)**	CEP		2	
13	**CC** (Co-curricular Courses) **(Common for all faculty)**	----		---	
14	**RM** (Research Methodology) Course	----		---	
15	**RP** (Research Project)	------		---	
					22

B.COM(E-COMMERCE) (Three / FourYears Honours / Honours with Research) Degree Programme with Multiple Entry and Exit Options

Fifth Semester

Sr. No.	Course Type	Course Code	Course Title	Teaching Scheme (Hours/Week)		Credits		Total Credits	Scheme of Examination			
				TH	PR	TH	PR		Max Marks	UA	CA	Min Marks
1	**Major 1 (Core) M11** Mandatory **DSC-11**	ECOM 501T	Management Accounting-I	4	-	4	-	4	100	60	40	40
	Major 2 (Core) M12 Mandatory **DSC-8**	ECOM 502T	Digital Marketing	4	-	4	-	4	100	60	40	40
2	**Major Electives: DSE-1**	ECOM 503T	e-Banking	2	-	2	-	2	50	30	20	20
3	**DSE-2**	ECOM 504T	Enterprise Resource Planning	2	-	2	-	2	50	30	20	20
4	**Minor-5**	ECOM-505T	Working Capital Management	2	-	2	-	4	50	30	20	20
5	**Minor-6**	ECOM-506T	Business Economics	2	-	2	-		50	30	20	20
6	**VSC-3**	ECOM-507P	Computerised Accounting-I	-	4	-	2	2	50	50(P)	-	20
7	**VSC-4**	ECOM-508P	Computerised Accounting-II	-	4	-	2		50	50(P)	-	20
6	**FP/CEP (Choose any one)**	ECOM-509P	Field Project-2	-	4	-	2	2	50	30(P)	20	20
		ECOM-510P	Community Engagement Program		4	-	2		50	30(P)	20	20
								22	550	370	180	220

Practical Batch size: 20 students per batch

B.Com(e-Commerce)- Fifth Semester (NEP)

Subject: Management Accounting **No. of Credits: 4**

Vertical: Major DSC-11

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
04	60	04

Objectives:

1. To acquaint students with management accounting techniques used for planning, control and managerial decision-making in business organizations and e-commerce enterprises.
2. To develop analytical and interpretative skills required for budgeting, profitability analysis and performance evaluation.
3. To familiarize students with modern reporting practices and contemporary managerial accounting trends relevant to digital businesses.

Course Outcomes :

The learners will be able to:

- Apply management accounting techniques for budgeting, cost analysis and managerial decision-making.
- Interpret financial and operational data for improving organizational performance and profitability.
- Use contemporary management accounting concepts and reporting systems in e-commerce and modern business environments.

Unit No.	Contents	No. of Hours
I	**Introduction to Management Accounting:** Meaning, Nature, Scope, and Objectives of Management Accounting, Difference between Financial Accounting, Cost Accounting and Management Accounting, Role of Management Accountant in Modern Organizations, Con temporary Trends in Management Accounting- Cloud-Based Accounting, AI and Automation in Accounting, Data Analytics in Finance, ESG and Sustainability Reporting	10
II	**Tools and Techniques of Management Accounting:** Financial Statement Analysis-Vertical form of Balance sheet and Profit & Loss account suitable for analysis- Trend Analysis, Comparative Statements, Common size statement (Theory only) Ratio Analysis - Important Accounting Ratios : Liquidity Ratios Profitability Ratios, Solvency Ratios, Activity Ratios (Numericals) Interpretation of Financial Performance of E-Commerce Companies	14
III	**Cash Flow Analysis and Management Reporting** Meaning and Importance of Cash Flow Statement, Preparation of Cash Flow Statement as per AS-3 (Numericals), Advantages and Limitations of Cash Flow Analysis, Management Reporting System- Types of Management Reports, MIS and Dashboard Reporting, Role of Digital Accounting Systems in Business Reporting Introduction to KPI-Based Reporting in E-Commerce Businesses	12

IV	**Budgetary Control** Meaning, Objectives, and Advantages of Budgetary Control Types of Budgets- Sales Budget, Cash Budget , Flexible Budget (Nume ricals) Introduction to Zero Base Budgeting and Performance Budgeting	12
V	**Marginal Costing and Managerial Decision Making** Meaning and Features of Marginal Costing, Contribution, P/V Ratio, Margin of Safety, Break-Even Analysis, Cost-Volume-Profit Analysis, (Numericals) Managerial Decision-Making- Make or Buy Decision, Pricing Decisions, Product Mix Decision, Shut Down or Continue Decision Application of Marginal Costing in Online Pricing and E-Commerce Business Models	12

Total Weightage : **100 Marks**
Semester End Examination (S. E. E.) : **60** Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

University Examination Pattern:

Q.1 Objective type question (10 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Principles of Management Accounting- Maheshwari et.al., Sultan Chand & Sons
2. Advanced Management Accounting- Prof.Jawahar Lal
3. Management Accounting- M.N.Arora, Himalay Publishing House
4. Financial Statement Analysis & Reporting- Kalyani Karna
5. Advanced Management Accounting- Saxena, Vashisht, Sultan Chand & Sons

Additional readings:

- Annual Reports of Amazon, Flipkart and Reliance Retail for ratio analysis and managerial reporting practices.
- Relevant Accounting Standards and Guidance Notes issued by Institute of Chartered Accountants o f India.

--xxxx----

B.Com(e-Commerce)- Fifth Semester (NEP)

Subject: Digital Marketing **No. of Credits:** 4

Vertical: Major DSC-12

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
04	60	04

Course Objectives

To acquaint the learners with:

- The fundamentals, concepts and evolution of Digital Marketing in the modern E-Commerce environment.
- Various digital platforms, tools and techniques used for online branding, promotion, and customer engagement.
- Practical applications of Search Engine Optimization (SEO), Social Media Marketing, Content Marketing and Online Advertising.
- Emerging trends in Digital Marketing such as Influencer Marketing, AI-based marketing, automation, analytics and mobile commerce.

Course Outcomes :

The learners will be able to:

1. Understand the concepts, scope and importance of Digital Marketing in E-Commerce.
2. Apply digital marketing strategies using various online platforms and tools.
3. Analyze consumer behaviour and digital marketing performance using analytics tools.
4. Create and manage social media campaigns, online advertisements and digital content.

Unit No.	Contents	No. of Hours
I Introduction to Digital Marketing	Meaning, Nature, Scope, and Importance of Digital Marketing Evolution of Traditional Marketing to Digital Marketing Digital Marketing Ecosystem and Channels, Role of Digital Marketing in E-Commerce, Types of Digital Marketing Digital Consumer Behaviour and Online Buying Process, Website Fundamentals and Business Websites, Introduction to Mobile Marketing, Career Opportunities in Digital Marketing, Ethical Issues and Challenges in Digital Marketing	12
II Search Engine & Content Marketing	Search Engine Optimization (SEO): Meaning and Importance Types of SEO – On-Page and Off-Page SEO Content Marketing – Meaning and Importance Types of Digital Content- Blogs, Articles, Videos, Podcasts- Content Creation Strategy	12
III Social Media Advertising	Social Media Marketing – Concepts and Importance Social Media marketing Platforms- Facebook, Instagram, LinkedIn, YouTube, Social Media Strategy and Planning, Social Media Content Creation, Influencer Marketing, Social Media Metrics and Performance Measurement.	12

IV E-Commerce Marketing	Digital Marketing for E-Commerce Businesses, Product Listing and Marketplace Optimization, Email Marketing and Automation, Lead Generation Techniques, Customer Retention Strategies, Digital Payment Promotion Strategies, Online Customer Experience Management, Web Analytics – Meaning and Importance, Introduction to Google Analytics, Key Performance Indicators (KPIs) in Digital Marketing	**12**
V Emerging Trends in Digital Marketing	Artificial Intelligence (AI) in Digital Marketing, Chatbots and Conversational Marketing, Marketing Automation Tools, Voice Search Optimization, Mobile Commerce and App-based Marketing, Influencer Economy and Personal Branding Affiliate Marketing and Referral Marketing, WhatsApp Marketing and Messenger Marketing, Short Video Marketing and Reels Strategy	**12**

Total Weightage : **100 Marks**
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

CIA- Practical Field Project: Preparation of a Digital Marketing Campaign for an E-Commerce Business / Industry Case Studies and Recent Trends in Global E-Commerce Marketing

University Examination Pattern:
Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks)

Suggested Readings:

1. Seema Gupta – Digital Marketing – McGraw Hill Education India
2. Puneet Singh Bhatia – Fundamentals of Digital Marketing – Pearson India
3. Vandana Ahuja – Digital Marketing – Oxford University Press
4. Digital Marketing Strategy- Author: Simon Kingsnorth -Publisher: Kogan Page
5. Marketing 5.0: Technology for Humanity- Authors: Philip Kotler, Hermawan Kartajaya , Iwan Setiawan

--xxxx----

B.Com(E-Commerce) V Semester (NEP)

Subject: E-banking system **No. of Credits: 2**

Vertical: Minor (M-5)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives: To acquaint the learners with:
1. Basic banking structure and ebanking services.
2. Technology implementation in banking sector
3. Digital payment system and banking networks used.

Course Outcomes :
The learners will be able to:
1. To understand and use various e-banking services.
2. To understand the role of technology in banking sector.
3. To understand digital payment system and banking networks used in India.

Unit No.	Contents	No. of Hours
I	**Banking in India**: concept, definition, types of banks, functions of banks, emergence of technology and its implication on banking, new trends in banking services.	6
II	**Electronic Banking**: concept, types, applications, Role of E-banking, payment and settlement system, RTGS NEFT, UPI and clearing houses, mobile banking.	12
III	**Internet banking industry in India**: IT act 2000, data communication network and EFT system, transmission devices interface equipment and major networks used in India for banking.	12

Total Weightage **: 50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numericals and four theory)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1.Ahluwalia monkek singh: "reforming India's financial sector in banking system"
2.Basch Antonian : financing economic development in Indian banking system new York 1964
3.chaudhrari parmeet: Indian banking industry: poverty and development, new York saint martin press1979

--XXXX----

B.Com(E-Commerce)V Semester (NEP)

Subject: Enterprise Resource Planning **No. of Credits: 2**

Vertical: Minor (M-6)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives: To acquaint the learners with:
1. Role and relevance of ERP systems
2. Various ERP modules
3. ERP implementation life cycle.

Course Outcomes:
The learners will be able to:
1. To understand the concept and evolution of ERP system.
2. To understand ERP modules and business functions.
3. To understand basic ERP transactions using ERP software

Unit No.	Contents	No. of Hours
I	**Enterprise Resource planning**: Introduction, concept of ERP, need, advantages of ERP ,growth of ERP.	6
II	**ERP and related technologies:** BPR(business process reengineering), DSS(decision support system), ESS(executive support system), Data warehousing, Data mining, OLTP, CRM(customer relationship management), SCM.	12
III	**ERP implementation life cycle**: evaluation and selection of ERP package, project planning, testing, implementation team training, end user training & going live, post evaluating maintenance. ERP CASE STUDIES.	12

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numerical and four theory)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:
1.ENTERPRISE RESOURSE PLANNING- **ALEXIS LEON**
2.ERP ware: ERP implementation framework
3.V.K Garg & N.K venkitakrishanan

--xxxx----

B.Com(E-Commerce)- Fifth Semester (NEP)

Subject: Working Capital Management **No. of Credits:** 2

Vertical: Minor (M-5)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives:
1. To provide students with conceptual clarity of Working Capital and it's management
2. To equip students with skills and techniques for effective management of current assets.
3. To familiarise students with various sources of financing working capital.

Course Outcomes

On successful completion of the course the learner will be able to:

CO	Course Outcomes
CO1	Explain the concept of working capital, its components, operating cycle, and factors influencing working capital requirements.
CO2	Apply cash, inventory and receivables management techniques, including cash budgeting, EOQ and credit evaluation.
CO3	Analyze working capital financing sources and strategies, including short-term financing options and risk-return considerations.

Unit No.	Contents	No. of Hours
I	**Introduction to Working Capital Management** Meaning of working capital, concepts (Gross vs. Net), importance, operating cycle (Cash Conversion cycle), types of working capital, Factors influencing working capital requirement, estimation of working capital requirements (simple numerical), Liquidity vs Profitability trade-off	08
II	**Management of Current Assets** **Cash Management:** Motives for holding cash, cash budgeting, managing collections or disbursements, recent developments in cash management- EFT, Zero balance accounts, management of temporary cash surplus. **Inventory Management:** Objectives, Economic Order Quantity (EOQ), inventory control techniques (ABC, FSN analysis). **Receivables Management:** Credit policy, Credit standards, Credit terms, Collection policy, monitoring receivables.	14
III	**Working Capital Financing** Sources of Working Capital financing (Short-term finance)- Bank finance, Line of credit, Letter of credit, Bill Discounting and Factoring. Working Capital financing strategies- Conservative, Aggressive, Hedging/Matching	08
Total Weightage	**: 50 Marks**	

Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. *Financial Management* by I.M. Pandey.
2. *Financial Management* by Khan & Jain.
3. *Financial Management* by Prasanna Chandra.

--xxxx----

B.Com(E-Commerce)- Fifth Semester (NEP)

Subject: Business Economics **No. of Credits:** 2

Vertical: Minor (M-6)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives:

1. To acquaint students with economic concepts relevant to e-commerce and digital business decision-making.
2. To develop understanding of consumer behaviour, pricing and market dynamics in online business environments.
3. To familiarize students with market structures in traditional and digital business environments

Course Outcomes

On successful completion of the course the learner will be able to:

CO	Course Outcomes
CO1	Apply economic principles in e-commerce and business decision-making.
CO2	Analyze consumer behaviour and pricing practices in digital markets.
CO3	Understand contemporary economic developments affecting e-business and online commercial activities

Unit No.	Contents	No. of Hours
I	**Introduction to Business Economics and Consumer Behaviour** Meaning, Nature, Scope and Importance of Business Economics, Role of Business Economics in Business Decision-Making, Micro and Macro Economics – Meaning and Difference Demand- Meaning and Determinants of Demand, Law of Demand and Concept of Elasticity of Demand Consumer Behaviour in Online Markets, Demand Forecasting – Meaning and Simple Methods, Demand Analysis in E-Commerce Businesses	**10**
II	**Cost, Production and Pricing strategies in Digital Business** Cost Concepts- Fixed Cost, Variable Cost, Total Cost, Average Cost, Marginal Cost Meaning and Factors of Production, Law of Variable Proportions, Economies and Diseconomies of Scale in Digital Business Pricing Strategies - Meaning and Objectives of Pricing, Pricing Strategies in E-Business- Dynamic, Discount, Penetration	**12**
III	**Market Structures and Digital markets** Meaning and types of markets- Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly Competition in Online Markets- Price and non-price competition in	**08**

	digital business, Role of customer reviews, delivery and digital advertising Platform-Based Digital Markets- Meaning and features of platform-based business models, Role of digital platforms in e-commerce businesses	

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. *Financial Management* by I.M. Pandey.
2. *Financial Management* by Khan & Jain.
3. *Financial Management* by Prasanna Chandra.

--XXXX----

B.Com(E-Commerce)- Fifth Semester (NEP)

Subject: Computerized Accounting-I **No. of Credits:** 2

Vertical: VSC-3

No. of Credits	No. of Practical Hours	No. of Practical per week
02	60	04

Objectives:

1. To Understand the complete accounting cycle through Computerized Accounting.
2. To Learn the fundamentals of Inventory Management using a Software.
3. To Prepare students with industry-ready accounting competencies.

Course Outcomes (COs): After completing this course learner will be ready with following skills:

CO1: Understand difference between Manual and Computerized Accounting.
CO2: Set up and configure companies using accounting software.
CO3: Create Accounting Masters and recording accounting transactions.
CO4: Manage Inventory with stock groups and categories.
CO5: Analyse Financial Statements and Inventory Reports.

Unit No.	Contents	No. of Practical Hours
I	**Getting Started with Accounting Software (e.g. Tally Prime):** • Features, Screen Components, Navigations • Company Create, Select, Alter and Shut • Company Features (F11) and Configuration (F12)	**06**
II	**Accounting Masters Setup and Transactions (e.g. Tally Prime):** • Accounting Groups- Predefined, Create, Alter and Delete (Single & Multiple) • Ledger Accounts – Predefined, Create, Alter and Delete (Single & Multiple) • Accounting Vouchers- Contra, Payment, Receipt, Journal, Sales, Purchase • Recording Transactions using Accounting Vouchers • Reports – Trial Balance, P & L Account, Balance Sheet, Day Book Account Books, Statement of Accounts	**20**
III	**Inventory Masters Setup and Transactions (e.g. Tally Prime):** • Stock Groups & Categories- Classification by Type, Hierarchical Grouping • Units of Measurement- Create Units • Stock Items- Create, Alter, Delete • Godowns / Locations – Create, Alter, Delete • Recording Purchase, Sales & Goods Return Transactions with Inventory • Reports – Stock Summary, Godown-wise Report, Statement of Inventory	**20**
IV	**Advanced Accounting & Inventory Features:** • Banking, Bill-wise Details, Cost Centers. • Stock Transfers, Manufacturing Journal, Batch Numbers	**14**

Reference books:

1. Gaurav Agrawal "Learn Tally Prime"
2. V Mishra "Tally Prime with GST"
3. RGCSM "Tally Prime with GST"

Total Weightage: 50 Marks

Semester End Examination (S. E. E.) (P) : 50 Marks
(20m Practical File, 20m Practical, 10m Viva-voce)

Practical Batch Size of 20 students

B.Com(E-Commerce)- Fifth Semester (NEP)

Subject: Computerized Accounting-II **No. of Credits:** 2

Vertical: VSC-4

No. of Credits	No. of Practical Hours	No. of Practical per week
02	60	04

Objectives:

1. To Master GST Configuration and Compliance using Accounting Software.
2. To understand the TDS Setup and Transactions.
3. To Learn technical features like security control.
4. To generate taxation reports from accounting software.

Course Outcomes (COs): After completing this course learner will be ready with following skills:

CO1: Activate & Configure GST in Accounting Software.
CO2: Record GST Compliant voucher entries for local & Interstate transactions.
CO3: Generate GST Returns.
CO4: Record TDS transactions and generate reports.
CO5: Apply technical features

Unit No.	Contents	No. of Practical Hours
I	**GST Setup & Masters in Accounting Software (e.g. Tally Prime):** • GST Basics: Concept, GST Rates, Categories • Activating GST Feature with company details • GST Ledgers: C-GST, S-GST, I-GST, GST Input & Liability Ledgers • Stock Items for GST: Creating Stock items with GST Rates & HSN/SAC • Party GST Details: GSTIN, Registration Type	**14**
II	**GST Transactions & Returns (e.g. Tally Prime):** • GST Purchase Transactions: Local, Interstate and Purchase Returns. • GST Sales Transactions: Local, Interstate and Purchase Returns. • GST Reports: GSTR-1, GSTR-2, GSTR-3, Annual Return • Input Tax Credit (ITC) Adjustment and Payment of Liability. • e-Way Bill: Generate e-way Bill and reports	**20**
III	**TDS in Accounting Software (e.g. Tally Prime):** • TDS Basics: Concepts, Sections, Rates, thresholds • Activation of TDS Feature • TDS Masters: Nature of Payment, Deductee Types, TDS Ledgers • TDS Transactions • TDS Reports	**20**
IV	**Technical Features:** • Backup of Company Data • Security Controls • Data Export / Import • Printing & Formatting • E-mail Reports	**06**

Reference books:

1. Gaurav Agrawal "Learn Tally Prime" 2. V Mishra "Tally Prime with GST" 3. RGCSM "Tally Prime with GST"
Total Weightage: 50 Marks **Semester End Examination (S. E. E.) (P)** : 50 Marks (20m Practical File, 20m Practical, 10m Viva-voce) **Practical Batch Size of 20 students**

B.COM(E-COMMERCE)- FIFTH SEMESTER

Subject: Field Project-II **No. of Credits:** 2

Vertical	No. of Credits	No. of Engagement Hours	No. of hours per Week
FP-2	02	60	04

Objectives: To acquaint students with-

1. Real life applications of theory into practical
2. Possibilities of deeper learning and enhancing research acumen of students

Course Outcomes : The learners will be able to-

- Apply concepts learned in classrooms to real-world conditions enhancing their understanding and skills.
- Demonstrate evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in field work.

Contents

The titles of field work can be decided by the head of the department in consultation with the faculty in respective subject.

For execution of Field Project the guidelines issued by University should be followed.

The students must select any one of the following specialized tracks for their Field Project: a. Fintech & Digital Payments b. Consumer Behaviour & Data Analytics c. Operations d. E-Waste management e. Any other in consultation with supervisor Based on the Field Visit students should prepare a report. Viva voce will be conducted and marks will be allotted accordingly	**60 hrs**

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

Suggested Readings:

- Research Methodology- C.N.Kothari
- The Field Researcher's Handbook: A Guide to the Art and Science of Professional Fieldwork- David J Danelo

B.COM(E-COMMERCE)- FIFTH SEMESTER

Subject: Community Engagement Program **No. of Credits:** 2

Vertical	No. of Credits	No. of Engagement Hours	No. of hours per Week
CEP	02	60	04

Objectives:

1. To identify socio-economic challenges of underserved or marginalised communities.
2. To apply business, digital and communication skills to address the identified challenges.
3. To demonstrate ethical leadership, teamwork, civic responsibility and cultural sensitivity.

Course Outcomes : The learners will be able to-

- Identify and evaluate socio-economic challenges of underserved or marginalised communities.
- Apply concepts learned in classrooms to real-world socio-economic challenges enhancing their understanding and skills.
- Demonstrate evidence of research aptitude and skills of critical thinking, empathy, teamwork and leadership.

Contents

Students be assigned to one of the following engagement tracks:

a. Digital Literacy
b. Cyber security
c. Basic banking & smartphone apps
d. Digitally marketing local handicrafts
e. E-waste management
f. Health, hygiene & welfare camps.
g. Any other in consultation with supervisor.

For execution of CEP the guidelines issued by University should be followed.

Teaching/Learning methodology	60 hrs
Classroom discussions Field visit Individual /Group conference Report/journal submission & VIVA. Based on the work done students should prepare a report. Viva voce will be conducted and marks will be allotted accordingly	

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) (Practical) : 30 Marks
Continuous Internal Assessment (C. I. A.) (Practical) : 20 Marks

(*Community Engagment Programme (CEP) Related to Major Subject.)

Sr. No.	Course Type	**Sixth Semester**			Total Credits
		Course Code	Title	Credits	
1	**Major (Core)** Mandatory	DSC-13	Direct Taxation	4	10
		DSC-14	Python Programming (Theory)	2	
			Python Programming (Lab)	2	
		IKS-2	(Indian Knowledge System related to Major)	2	
2	**Major Electives** (Choose any twofrom pool of courses)	DSE-3	E-Commerce Application Development	2	4
		DSE-4	UI-UX Designing	2	
3	**Minor** (Choose any two from poolof courses) **It is from different discipline ofthe same faculty**	M-7	Auditing	2	4
		M-8	Digital Business Regulations	2	
4	**GE/OE** (Generic / Open Elective)(Choose any one from pool of courses) **It should be chosen compulsorilyfrom the faculty other than that of Major**	----	----	---	---
5	**VSC** (Vocational Skill Courses) (Choose any one from pool ofcourses)	----	----	----	---
		----	----	---	
6	**SEC** (Skill Enhancement Courses)(Choose any one from pool of courses)	---	---	---	
7	**AEC** (Ability EnhancementCourses) **(Common for all faculty)**	----	----	---	---
8	**VEC** (Value Education Courses) **(Common for all faculty)**	-----	-----	---	
9	**IKS** (Indian Knowledge System) Courses **(Common for all faculty)**	---	---	---	
10	**OJT** (On Job Training)	OJT-1	OJT-1	4	4
11	**FP** (Field Project)	---		---	
12	**CEP** (Community EngagementProject) **(Common for all faculty)**	----		----	
13	**CC** (Co-curricular Courses) **(Common for all faculty)**	----		---	
14	**RM** (Research Methodology) Course	----		----	
15	**RP** (Research Project)	----		----	
					22

B.COM(E-COMMERCE) (Three / FourYears Honours / Honours with Research) Degree Programme with Multiple Entry and Exit Options

Sixth Semester													
Sr. No.	**Course Type**	**Course Code**	**Course Title**	**Teaching Scheme (Hours/Week)**		**Credits**		**Total Credits**	**Scheme of Examination**				
				TH	PR	TH	PR		Max Marks	UA	CA	Min Marks	
1.	**Major 1 (Core) M13** Mandatory **DSC-13**	ECOM 601T	Direct Taxation	4	-	4	-	4	100	60	40	40	
2.	**Major 2 (Core) M14** Mandatory **DSC-14**	ECOM 602T	Python Programming	2	-	2	-	2	50	30	20	20	
		ECOM 602P	Python Programming (Lab)		4		2	2	50	50(P)	-	20	
3.	**Major 3 (Core) M15** Mandatory **DSC-15**	ECOM 603T	IKS-2	2	-	2	-	2	50	30	20	20	
4.	**Major Electives: DSE-3**	ECOM 604T	E-Commerce Application Development	2	-	2	-	2	50	30	20	20	
5.	**DSE-4**	ECOM 605T	UI-UX Designing	2	-	2	-	2	50	30	20	20	
6.	**Minor-7**	ECOM-606T	Auditing	2	-	2	-	2	50	30	20	20	
7.	**Minor-8**	ECOM-606T	Digital Business Regulations	2	-	2	-	2	50	30	20	20	
8.	**OJT-1**	OJT-1	On Job Training-1	-	8	-	4	4	100	60(P)	40	40	
								22	550	350	200	220	

Practical Batch size: 20 students per batch

B.Com(e-Commerce)- Sixth Semester (NEP)

Subject: Direct Taxation **No. of Credits:** 4

Vertical: Major DSC-13

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
04	60	04

Objectives:

1. To acquaint students with direct tax framework in India.
2. To develop analytical and interpretative skills required for computation of taxable income and tax liability.
3. To enable students understand tax planning aspects relevant to individuals and small businesses.

Course Outcomes :

The learners will be able to:

- Explain the basic concepts of direct taxation.
- Compute income under various heads.
- Determine taxes on income from salary, business & profession
- Compute taxes on income from house property and other sources.
- Understand assessment procedures, TDS, Advance tax and filing of returns.

Unit No.	Contents	No. of Hours
I	**Income tax Act 1961 (With Amendments) Theory** Introduction to income tax act 1961, basic concepts assessee, person, income classification of income agricultural Income, Casual Income, Previous year Assessment year, head of income gross total income, total income incomes exempted from income tax, Tax deduction at source, refund of tax, Old V/s New Regime	10
II	**Income from salary, Business & Profession:** Income from Salary: **(Numeric)** Meaning definition of salary, computation of income from salary, allowances, perquisite, gross salary, Net salary **Income from Business and Profession: (Numeric)** Business, Profession, Deemed income from business or profession, computation of income from business and profession deductions.	15
III	**Income from House Property: (Theory)** Basic of charge, annual value, determination of annual value, computation of income from House property, Deductions. U/S 24	12
IV	**(A) Income from Capital Gain:** Basic of charge (Section 45), Meaning of capital assets, type of capital gain, short term and long term capital gain, cost of inflation index, Computation of capital gain, exemptions in respect of capital gain (U/s 54). **(B) Income from other sources:** Income Taxable under the head income from other sources u/s 56,	15

	Deductions from income from other sources u/s 57.	
V	**Tax Administration, Filing & E-Commerce Taxation** Income Tax Authorities, PAN & AADHAAR linkage, TDS, Advance Tax, Self-Assessment Tax, Filing of ITR	**8**

Total Weightage : 100 Marks
Semester End Examination (S. E. E.) : 60 Marks
Continuous Internal Assessment (C. I. A.) : 40 Marks

University Examination Pattern:
Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks) (Two questions to be numerical and four theory)
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

- 1. Dr. Vinod Singhania- Direct Taxes-Law & Practice, Taxman Publications
- Bhagwathi Prasad-Direct Taxes-Law & Practice, Wishwa Prakashana
- Dinkar Pagare- Law & Practice of Income Tax- Sultan Chand & Sons
- Gaur & Narang- Income Tax

--xxxx----

B.Com(e-Commerce)- Sixth Semester (NEP)

Subject: Python Programming (Theory) **No. of Credits: 2**

Vertical: Major DSC-14

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives:

To acquaint the learners with:

1. The fundamental concepts and programming constructs of Python for developing simple and structured programs.
2. Programming techniques including functions, modules, file handling, exception handling, object-oriented concepts, and code organization in Python.
3. Python libraries and tools for data handling, analysis, and visualization using NumPy, Pandas, and Matplotlib.

Course Outcomes :

The learners will be able to:

- Understand and apply the fundamental concepts and data structures of Python programming.
- Develop structured Python programs using functions, modules, file handling, exception handling, and object-oriented concepts.
- Utilize Python libraries such as NumPy, Pandas, and Matplotlib for data handling, analysis, and visualization.

Unit No.	Contents	No. of Hours
I	**Fundamentals of Python Programming** Introduction to Python, Python Installation and Working Environment, Variables and Data Types, Operators and Expressions, Input and Output Operations, Conditional Statements, Looping Constructs, Strings and String Operations, Lists, Tuples, Sets and Dictionaries	10
II	**Programming Techniques and Code Organization in Python** Functions and Scope of Variables, Modules and Packages, File Handling, Exception Handling, Lambda Functions and List Comprehensions, Classes and Objects, Constructors, Python Standard Library, Working with External Packages using pip, Applications of Python Programming	10
III	**Data Handling and Visualization using Python** Introduction to NumPy, NumPy Arrays and Array Operations, Introduction to Pandas, Series and DataFrames, Data Import and Export, Data Selection and Filtering, Basic Data Analysis, Data Visualization using Matplotlib, Applications of Python in Data Analysis and Automation	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Reema Thareja, Python Programming using Problem Solving Approach, Oxford University Press.
2. Allen B. Downey, Think Python: How to Think Like a Computer Scientist, O'Reilly Media.
3. Charles R. Severance, Python for Everybody: Exploring Data Using Python, Shroff Publishers.
4. Wes McKinney, Python for Data Analysis: Data Wrangling with Pandas, NumPy, and Jupyter, O'Reilly Media.
5. Jake VanderPlas, Python Data Science Handbook: Essential Tools for Working with Data, O'Reilly Media.

--XXXX----

B.Com(e-Commerce)- Sixth Semester (NEP)

Subject: Python Programming -Lab **No. of Credits:** 2

Vertical: Major DSC-14

No. of Credits	No. of Practical Hours	No. of Practicals per Week
02	60	04 hours

Objectives:

1. The fundamental concepts and programming constructs of Python for developing simple and structured programs.
2. Programming techniques including functions, modules, file handling, exception handling, object-oriented concepts, and code organization in Python.
3. Python libraries and tools for data handling, analysis, and visualization using NumPy, Pandas, Matplotlib, and Seaborn.

Course Outcomes :

The learners will be able to:

- Understand and apply the fundamental concepts and data structures of Python programming.
- Develop structured Python programs using functions, modules, file handling, exception handling, and object-oriented concepts.
- Utilize Python libraries such as NumPy, Pandas, Matplotlib, and Seaborn for data handling, analysis, and visualization

Unit No.	Contents	No. of Hours
I	**Basic Python Programming and Data Structures** 1. Installation and Configuration of Python Environment. 2. Programs using Variables, Operators, Input-Output Operations and Type Conversion. 3. Programs based on Conditional Statements and Looping Constructs. 4. Programs on Strings and Built-in Data Structures such as Lists, Tuples, Sets and Dictionaries.	4
II	**Structured Programming and Code Organization in Python** 1. Programs using Functions, Scope of Variables, Modules and Packages. 2. Programs based on File Handling and Exception Handling. 3. Programs using Lambda Functions and List Comprehensions. 4. Programs using Classes, Objects, Constructors and Python Standard Library.	4
III	**Data Analysis and Visualization using Python** 1. Programs using NumPy Arrays and Array Operations.	4

	2. Creation and Manipulation of Pandas Series and DataFrames. 3. Data Import, Selection, Filtering and Basic Data Analysis using Pandas. 4. Data Visualization using Matplotlib and Mini Project based on Data Analysis and Automation using Python.	

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.)(Practical) : 50 Marks
Continuous Internal Assessment (C. I. A.) (Practical): -

Suggested Readings:

1. Gulhane Vedang, The Easiest Book on Python
2. Dr.R.Nageswara Rao: Core Python Programming

--XXXX----

B.Com (E-Commerce) - Sixth Semester (NEP)

Subject: E-COMMERCE APPLICATION DEVELOPMENT

No. of Credits: 2

Vertical: Major Elective (DSE-3)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives: To acquaint the learners with:

1. The concepts, architecture and applications of E-Commerce applications and platforms.
2. Website development and content management tools used for building E-Commerce websites.
3. Electronic payment systems, security aspects and emerging trends in E-Commerce applications.

Course Outcomes :

The learners will be able to:

1. Understand the concepts, components and applications of E-Commerce systems and platforms.
2. Design and manage basic E-Commerce websites using content management tools and website builders.
3. Explain electronic payment systems, security mechanisms and emerging technologies used in E-Commerce applications.

Unit No.	Contents	No. of Hours
I	**Unit I: Fundamentals of E-Commerce Applications** Introduction to E-Commerce Applications, E-Commerce and Traditional Commerce, Types of E-Commerce Models (B2B, B2C, C2C and C2B), Components of an E-Commerce Website, Architecture of E-Commerce Applications, E-Commerce Development Life Cycle, Features and Benefits of E-Commerce Applications, Platforms and Technologies for E-Commerce Applications, Challenges and Limitations of E-Commerce, Emerging Technologies in E-Commerce Applications	10
II	**Unit II: Website Development and Content Management for E-Commerce** Principles of Website Design, User Interface (UI) and User Experience (UX) Concepts, Responsive Web Design, Product Catalogue and Navigation, Shopping Cart and Checkout Process, Introduction to Content Management Systems (CMS), Website Development using WordPress and WooCommerce, Themes, Plugins and Product Management, Website Builders and E-Commerce Platforms (Shopify and Wix), Website Hosting, Domain Names and Maintenance	10
III	**Unit III: Payment Systems, Security and Emerging Trends in E-Commerce** Electronic Payment Systems, Payment Gateways and Digital Wallets, UPI and Internet Banking, Payment Interfaces and Gateway Providers (Razorpay, PayPal and Stripe), Order Processing	10

	and Transaction Flow, Security Issues and Secure Transactions (SSL), Customer Data Privacy and Protection, Search Engine Optimization (SEO) Basics, Mobile Commerce and AI Applications in E-Commerce, Emerging Trends in E-Commerce Applications	

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:

Q.1 Objective type question (5 questions * 2 marks = 10 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numericals and four theory)

Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. **Kenneth C. Laudon and Carol Guercio Traver, *E-Commerce: Business, Technology, Society*, Pearson Education.**
2. **P. T. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning Pvt. Ltd.**
3. **David Whiteley, *E-Commerce: Strategy, Technologies and Applications*, McGraw Hill Education.**
4. **Bharat Bhaskar, *Electronic Commerce: Framework, Technologies and Applications*, McGraw Hill Education.**
5. **Ravi Kalakota and Andrew B. Whinston, *Frontiers of Electronic Commerce*, Pearson Education.**

--xxxx----

B.Com(E-Commerce) – VI Semester (NEP)

Subject: UI-UX Designing **No. of Credits:** 2

Vertical: Major Elective (DSE-4)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives: To acquaint the learners with:

1. The fundamental concepts, principles and importance of User Interface (UI) and User Experience (UX) design in digital applications.
2. The design process, wireframing, prototyping techniques and tools used for creating user-friendly interfaces.
3. Usability, accessibility, evaluation methods and emerging trends in UI-UX design.

Course Outcomes :

The learners will be able to:

1. Understand the concepts, principles and visual elements of UI and UX design.
2. Apply wireframing, prototyping and design tools for developing website and mobile application interfaces.
3. Evaluate user experience, accessibility and usability aspects and identify emerging trends in UI-UX design.

Unit No.	Contents	No. of Hours
I	**Unit I: Fundamentals of UI and UX Design** Introduction to UI and UX Design, Importance of UI and UX in Digital Applications, User-Centered Design Principles, Elements of User Interface Design, Design Thinking Process, Visual Design Principles, Color Theory and Typography, Icons, Images and Layouts, Responsive Design Concepts, Design Patterns and Best Practices	10
II	**Unit II: Wireframing, Prototyping and Design Tools** Information Architecture, Navigation and User Flow Design, Wireframing and Mockups, Prototyping Concepts, Website and Mobile Application Interfaces, Adapting User Experience from Desktop to Mobile Devices, Introduction to Figma, Design Systems and Components, Low-Fidelity and High-Fidelity Designs, Collaboration and Version Control in Design	10
III	**Unit III: Usability, Accessibility and Future Trends** Usability and User Experience Evaluation, Usability Testing Methods, Accessibility and Inclusive Design, Heuristic Evaluation Principles, User Engagement and User Satisfaction, Feedback and Error Handling, Consistency and Simplicity in Design, Responsive User Experience and Mobile UI, AI Applications in UI-UX Design, Emerging Trends in UI-UX Design	10
Total Weightage	**: 50 Marks**	

Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Two questions to be numericals and four theory)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. Ben Shneiderman, Catherine Plaisant, Maxine Cohen and Steven Jacobs, Designing the User Interface: Strategies for Effective Human-Computer Interaction, Pearson Education.
2. Don Norman, The Design of Everyday Things, Basic Books.
3. Steve Krug, Don't Make Me Think: A Common Sense Approach to Web Usability, New Riders.
4. Alan Cooper, Robert Reimann, David Cronin and Christopher Noessel, About Face: The Essentials of Interaction Design, Wiley.
5. Joel Marsh, UX for Beginners: A Crash Course in 100 Short Lessons, O'Reilly Media.

--xxxx----

B.Com(E-Commerce) – VI Semester (NEP)

Subject: Auditing **No. of Credits:** 2

Vertical: Minor (M-7)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives: To acquaint the learners with:
1. To introduce students to the basic legal framework governing business and e-commerce activities.
2. To familiarize students with laws related to contracts, online transactions, and consumer protection.
3. To develop awareness regarding regulatory compliance in digital business environments.

Course Outcomes :
The learners will be able to:
- Understand the relevance of auditing for organisations.
- Apply principles and techniques of Auditing.
- Prepare Audit reports.

Unit No.	Contents	No. of Hours
I	**Introduction:** Meaning and Objectives of Auditing, Types of Auditing, Principles of Auditing, Advantages and Limitations of Auditing, Auditing Vs Accounting, Auditing Vs Investigation	8
II	**Audit Planning and Control Procedures** Audit Programme Meaning, Factors Affecting Audit, Sources of Obtaining Information, Discussion with Client, Advantages and Disadvantages of Audit Programme, Instructions before commencing Audit, Audit Notebook, Working Papers and Evidences.	12
III	**Vouching and Verification** Vouching: Meaning, Need and importance of Vouching, Vouching of Cash and Credit Transaction, Verification of Assets and Liabilities, Valuation of Assets and Liabilities, Audit Report- Elements of Audit Report, Types of Audit Report Qualified and Clean Report	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. B.N.Tandon, Handbook of practical auditing
2. Ravindra Kumar, Auditing: Principles and Practice, PHI Learning Pvt. Ltd.

--xxxx----

B.Com(E-Commerce) – VI Semester (NEP)

Subject: Digital Business Regulations No. of Credits: 2

Vertical: Minor (M-8)

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
02	30	02

Objectives: To acquaint the learners with:
1. To introduce students to the basic legal framework governing business and e-commerce activities.
2. To familiarize students with laws related to contracts, online transactions, and consumer protection.
3. To develop awareness regarding regulatory compliance in digital business environments.

Course Outcomes :
The learners will be able to:
- Understand the basic legal principles applicable to business transactions.
- Explain the regulatory requirements governing e-commerce and digital businesses.
- Identify consumer rights and compliance obligations in online business operations.

Unit No.	Contents	No. of Hours
I	**Law of Contracts & Sales** Indian Contracts Act, 1872: Definitions, Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Breach of Contract and Remedies Sale of Goods Act,1930 : Contract of Sale, Conditions and Warranties, Rights of Buyer and Seller	12
II	**IT Act & Rules** Information Technology Act, 2000: Digital Signatures and Electronic Records, Cyber Contraventions and Penalties, Intermediary Liability The Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021- Brief overview	10
III	**Consumer Protection Regulations** Consumer Protection Act. 2019: Consumer Rights, Consumer Grievance Redressal Consumer Protection (E-Commerce) Rules, 2020	8

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) : 30 Marks
Continuous Internal Assessment (C. I. A.) : 20 Marks

University Examination Pattern:
Q.1 Objective type question (5 questions * 2 marks = 10 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks)
Paper setters should keep in mind the limitation of one hour while designing the papers.

Suggested Readings:

1. Mercantile Laws- N.D.Kapoor
2. Business Laws- P.P.S.Gogana
3. A Manual of Business Laws By S.N Maheshwari, S.K. Maheshwari, Himalaya Publishing House Pvt. Ltd
4. Text book on Cyber Laws- Dr.Bhagyashree Deshpande
5. Bare Acts

--xxxx----

07/07/26

7/7/2026