

**Class: S.Y. B.Com. (Semester – III)**

**Paper Code: COMBC2301**

**Paper: I**

**Title of Paper: Business Communication-I**

**Credit: 3 Credits**

**No. of lectures: 48**

**Objectives of the Course:**

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new methods and channels in business communication.
3. To provide knowledge of various soft skills applying in business communication.
4. To develop business communication skills through the application and exercises.

**Course outcomes:**

This course will be helpful to understand the concept and process of business communication.

It will develop awareness regarding various methods and channels of business communication.

It will provide special knowledge of various soft skills applying in business communication.

The students can understand about job application letters and how to write resumes.

<b>Unit No.</b>	<b>Contents</b>	<b>Periods</b>
<b>1</b>	<b>Introduction of Business Communication:</b> 1.1 Introduction, Meaning, Definition. 1.2 Features, Process of Communication. 1.3 Importance & Principles of Business Communication. 1.4 Barriers to Communication & Remedies.	<b>14</b>
<b>2</b>	<b>Methods and Channels of Communication</b> 2.1 Methods of Communication along with Merits and Demerits 2.2 Channels of Communication in the Organization and their Types, Merits & Demerits.	<b>08</b>
<b>3</b>	<b>Soft Skills:</b> 3.1 Meaning, Definition, Importance of Soft Skills <b>3.2 Elements of Soft Skills:</b> 3.2.1 Grooming Manners and Etiquettes 3.2.2 Interview Skills 3.2.3 Group Discussion 3.2.4 Oral Presentation	<b>16</b>
<b>4</b>	<b>Job Application Letters</b> 4.1 Meaning, Types of job Application Letter 4.2 Drafting of Job Application Letters, Bio-Data/Resume	<b>10</b>
	<b>Total Periods</b>	<b>48</b>

**Recommended Books:**

1. Asha Kaul (1999), "Business Communication", Prentice Hall of India, New Delhi.
2. Chaturvedi P. D. & Chaturvedi Mukesh (2012), "Managerial Communication", Pearson, Delhi.
3. Madhukar R. K. (2005), "Business Communication", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Mamoria C. B. & Gankar S. V. (2008), "Personnel Management", Himalaya Publishing House, Mumbai.
5. Nawal Mallika (2012), "Business Communication", Cengage Learning, Delhi.
6. Rajendra Pal & Korlahalli (2007), "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.
7. Sharma R. C. & Krishan Mohan, "Business Correspondence & Report Writing", Tata McGraw Hill Publishing Co. Ltd.
8. Sinha K. K. (2003), "Business Communication", Galgotia Publishing Company, New Delhi.
9. Sinha K. K. (2008), "Business Communication", Galgotia Publishing Company, New Delhi.
10. Vasishth Neeru & Rajput Namita (2006), "Business Communication", Kitab Mahal, Allahabad.

**Class : S. Y. B. Com. (Semester- III)**

**Title of Paper : CORPORATE ACCOUNTING – I**

**Paper Code : COMCA2302**

**Paper : PAPER - I**

**Credit : 04**

**No. of lectures: 48**

❖ **Learning Objectives:**

- To know and make aware about Indian Accounting Standards.
- To develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
- To introduce about the meaning and concept of holding and subsidiary companies. Also to aware about its accounting procedure.
- To know the various methods of valuation of shares.

❖ **Learning Outcome:**

The course will help the students to get a thorough knowledge about corporate accounting. It would also enable the students to know about application of accounting standards, concept of holding and subsidiary companies. It will also help the students to make valuation of shares of companies through learning various methods of valuation.

## **CONTENTS**

<b>Unit 1: Accounting Standards In India:</b> (Theory Only)	<b>(10)</b>
Meaning & Concept, Applicability, Objectives, Scope, Discloser Policy of AS 5, AS10, AS 14 and AS 21 with examples	
<b>Unit 2: Company Final Accounts:</b> (Numerical Problems)	<b>(16)</b>
2.1 Forms and contents as per Provisions of Companies Act; 2013 (As amendment up to the beginning of the relevant academic year) as per Revised Schedule – VI.	
2.2 Preparation of Income Statement.	
2.3 Preparation of Balance Sheet.	

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**Unit 3: Holding Company Account: (Numerical Problems) (12)**

- 3.1 Meaning and Introduction of Holding & Subsidiary Company,
- 3.2 Concepts of Percentage of Shares, Capital Profit, Revenue Profit, Minority Interest, Cost of Control.
- 3.3 Preparation of Consolidated Balance Sheet of Holding Company (with one subsidiary only).
- 3.4 Adjustment of Inter-Company Transactions & Unrealized Profit of Stock.

**Unit 4: Valuations of Shares: (Theory & Numerical Problems) (10)**

- 4.1 Concept of Valuation of Shares,
- 4.2 Need for Valuation of Shares,
- 4.3 Special Factors affecting Valuation of Shares,
- 4.4 Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.

**Recommended Books & Journals:**

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers)
- Company Accounts: By S.P. Jain & K.L. Narang
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Corporate Accounting: By Mukharji & Hanif
- Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- The Accounting World: ICFAI Hyderabad
- Journal of Accounting & Finance: Accounting Research Association of Jaipur.

**Assessment Pattern:**

<b>a) Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc)	<b>: 40 Marks</b>
<b>b) External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 30% & Problems: 70%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

# **Title of Paper: Macro Economics- I**

**Paper Code:Credit: COMBE2303**

**Lectures: 48**

## **Objectives:**

1. To acquaint students with the basic concepts of Macro Economics.
2. To help students understand the behaviour of the economy as a whole.
3. To equip students with the tools for analysing the relationship among broad aggregates.

## **Outcomes**

1. Students would be able to understand the functioning and interlink ages amongst macro-economic variables.
2. The course will equip the students with the tools to understand the behaviour of the economy.
3. The students would be able to they would be able to apply economic reasoning to problems of the economy.

<b>Unit 1</b>	<b>Introduction to Macro Economics</b>	<b>08</b>
	A) Meaning, Nature and Scope of Macro Economics	
	B) Significance and Limitations of Macro Economics	
	C) Difference Between Micro and Macro Economics	
<b>Unit 2</b>	<b>National Income</b>	<b>14</b>
	A) Various Concepts of National Income	
	B) Circular Flow of Income	
	C) Methods and Difficulties in National Income Estimation	
<b>Unit 3</b>	<b>Theories of Output and Employment</b>	<b>14</b>
	A) Classical Theory of Employment	
	B) Criticism of Classical Theory of employment by Keynes	
	C) Keynesian Theory of Employment	
<b>Unit 4</b>	<b>Money</b>	<b>12</b>
	A) Definitions and Evolution of Money	
	B) Functions of Money	
	C) Demand for Money	
	D) Supply of Money and Multiple Credit Creation by Commercial Banks	

## **Reference Books:**

1. Macro Economics, H L Ahuja, S Chand Publications
2. Sthul Arthashastra (Marathi), Ram Deshmukh, Vidya Prakashan

**Class: S.Y. B.Com. (Semester – III)**

**Paper Code: COMBM2304**

**Paper: I**

**Title of Paper: Business Management-I**

**Credit: 3 Credits**

**No. of lectures: 48**

**Objectives of the Course:**

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.
3. To equip students with the attitude that they need for effective business management.

**Course outcome:**

The course will help the students to get a thorough knowledge about Business Management. This will provide an understanding about various functions of management. This will also help to equip students with the attitude that they need for effective business management.

<b>Unit No.</b>	<b>Contents</b>	<b>Periods</b>
<b>1</b>	<b>Unit –I INTRODUCTION TO MANAGEMENT</b> 1.1 Introduction, Meaning, Definition 1.2 Management- Is it Science, Art or profession? 1.3 Characteristics of Professional Management 1.4 Level of Management, Managerial Skills 1.5 Challenges before Management 1.6 Brief Review of Management Thought with reference to FW Taylor & Henry Fayol	<b>12</b>
<b>2</b>	<b>Unit –II Planning and Decision Making</b> <b>2.1 Planning</b> 2.1.1 <b>Forecasting-</b> Meaning & Techniques 2.1.2 <b>Planning-</b> Introduction, Meaning, Definition 2.1.3 Importance, Types of Planning, Steps in Planning, Limitations. <b>2.2 Decision Making</b> 2.2.1 Meaning, Types of Decisions & Steps in Decision Making	<b>12</b>
<b>3</b>	<b>Unit –III Organization and Staffing</b> <b>3.1 Organization</b> 3.1.1 <b>Organization-</b> Meaning, Process & Principles 3.1.2 Departmentalization, Organization Structure 3.1.3 Authority and Responsibility 3.1.4 Centralization verses Decentralization, Team Work. <b>3.2 Staffing</b> 3.2.1 <b>Staffing-</b> Meaning, Need & Importance of Staffing 3.2.2 Recruitment-Sources and Methods of Recruitment.	<b>12</b>
<b>4</b>	<b>Unit –IV Direction and Communication</b> <b>4.1 Direction</b> 4.1 <b>Direction-</b> Meaning, Elements, Principles, Techniques & importance 4.2 <b>Communication-</b> Meaning, Process of Communication 4.2.1 Importance of Effective Communication.	<b>12</b>
	<b>Total Periods</b>	<b>48</b>

**Recommended Books:**

1. Principles of Management - Koontz & O'Donnel
2. The Management Process - R S Davar
3. Essentials of Management - Koontz & O' Donnel Tralei McGraw Hill Publishing House
4. Business Administration - Mritunjoy Banerjee
5. Principles & Practice - T N Chhabra, Dhanapat Rai & Co. of Management.
6. Management – LM .Prasad.
7. Super Highway: Bill Gates Foundation
8. Makers of Modern India - NBT Publishers
9. Indian Business leaders

**Class : S.Y. B.Com. (Semester III) Title of Paper: Elements of Company Law-I**  
**Paper Code : COMCL2305 No of lectures: 48**  
**Paper I**  
**Credits : 3 Credits**

**A) Course Objectives:**

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- 5) To impart students the provisions and procedures under company law.

**B) Course Outcomes:**

This Course help to getting the knowledge of fundamentals of Company Law, update the knowledge of provisions of the Companies Act of 2013, impart students the various concepts, provisions and procedures under company law.

<b>Sr. No.</b>	<b>Contents</b>	<b>Lectures</b>
<b>Unit 1</b>	<b>Introduction to the Companies Act 2013:</b> 1.1. Background and Salient Features of the Act of 2013, 1.2. Meaning and definitions, Nature, Features of a company, 1.3. Types of Companies 1.4. Distinction between Private and Public company	<b>10</b>
<b>Unit 2</b>	<b>Formation and Incorporation of a Company:</b> 2.1. Promotion: Meaning of the term ‘Promoter’, Legal Position of Promoters. 2.2. Registration/Incorporation of a company- Procedure, Documents to be filed with ROC. Certificate of Incorporation 2.3. Raising of capital: Minimum capital subscription stage 2.4. Commencement of business 2.5. Memorandum of Association: Meaning and importance, Forms and contents 2.6. Articles of Association: Meaning, Contents of Articles, Distinction between Memorandum of association and Articles of association. 2.7. Prospectus: Meaning and Definition Contents of Prospectus, Types of Prospectus	<b>14</b>
<b>Unit 3</b>	<b>Capital of the Company :</b> 3.1 Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares. 3.2 Employees Stock Option Scheme (ESOS), Sweat Equity Shares, Buy-back of shares. 3.3 Allotment of Shares: Meaning, procedure of allotment of shares. 3.4 Calls On Shares: Meaning, procedure for making Calls. 3.5 Share Certificates: Meaning, Provisions regarding issue of share certificates 3.6 Share Capital – Definition, kinds, Concept of securities and types	<b>14</b>
<b>Unit 4</b>	<b>Forfeiture and Transfer of Shares:</b> 4.1 Meaning of forfeiture of shares, procedure of forfeiture of Shares. 4.2 Surrender of shares, Distinction between forfeiture and Surrender of shares. 4.3 Transfer and transmission of shares - meaning and procedure of transfer of shares. Distinction between Transfer and Transmission of Shares	<b>10</b>
<b>Total Periods</b>		<b>48</b>

**Recommended Books:**

- 1) Company Law Procedure K.V.Shanbhogue Bharat Law House
- 2) Company Procedures and Registrar of Companies M.L.Sharma Tax Publishers
- 3) Company Law Procedures S.Kannan, V.S.SowrirajanTaxmann
- 4) Concise Commentary on companies Act Mamta Bhargava Shreeji Publishers
- 5) Company Law & Secretarial Practice Dr.K.R.Chandratre Bharat Law House
- 6) Guide to Memorandum, Articles and Incorporation of Companies M.C.Bhandari,R.D.Makheeja  
Wadhwa & Company
- 7) Company Rules & Forms Bhargava & Bhargava Taxmann
- 8) Company Law Practice Manual Adesh Ojha & Other The Tax Publishers
- 9) Guide to Company Law Procedure M.C.Bhandari Wadhwa & Company
- 10) Guide to the Companies Act A.Ramaiya Wadhwa & Company

**Title of Paper: Indian Banking System-I**

**Paper Code:**

**Credit: 03**

**Lectures: 48**

**A) Learning Objectives:**

- 1) To create the awareness among the students of Indian banking system.
- 2) To enable students to understand the reforms and other developments in the Indian Banking
- 3) To provide students insight into the functions and role of Reserve Bank of India.

**B) Learning Outcome:**

The main outcome of this course is acquaint students with various new concepts of Banks and modern technology in banking.

- 1) There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. Levels.
- 2) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.
- 3) Every semester has three practicals and practical examination.

**Topic- I                  Commercial Banks in India                  14**

- 1.1 Public sector Banks (SBI & Nationalized Banks) Background, Mergers Banks.
- 1.2 Private Sector Banks (Old & New) - Classification & Features.
- 1.3 Cooperative Banks (SCB, DCCB, PACS) - Features.
- 1.4 Foreign banks in India- Functions.

**Topic-II New Banking Environment                  10**

- 2.1 Micro finance.
- 2.2 Payment banks.
- 2.3 Small finance Bank.
- 2.4 Green banking.
- 2.5 Investment banking.

**Topic-III Non Performing Assets                  12**

- 3.1 NPA- Concept, Classification and Criteria.
- 3.2 Identification and Causes of NPA.
- 3.3 Impact of NPA.
- 3.4 Management of NPA.

**Topic-IV Reserve Bank of India                  12**

- 4.1 RBI- Establishment and Nationalization.
- 4.2 Organization and Management of RBI
- 4.3 Functions of RBI
- 4.4 RBI Credit Control- Instruments.
- 4.5 Changing role of RBI-Promotional role, Development role & Regulation work.

**Recommended Books:**

1. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication.
2. Indian Banking System (Hkkjrh; cW ad O;olk; iz.kkyh) - Prin. Dr. B. R. Sangle



**Class: S. Y. B. Com. (Semester- III)**

**Paper Code: COMCWA2306B**

**Paper: I**

**Title of Paper: Cost and Works Accounting Special Paper-I**

**Credit: 3 Credits**

**No. of lectures: 48**

**Objectives:**

1. To familiarize and acquire adequate knowledge with the basic cost concepts required for effective decision making in the firms
2. To understand the basic concepts and processes used to determine product costs
3. To acquaint the students about various methods involved in cost ascertainment systems.

**Learning Outcome:**

1. Explain the basic concept of cost and how costs are presented in financial statements
2. Describe how cost accounting is used for decision making and performance evaluation.
3. To provide knowledge of Material Control, purchase procedure and purchase documentation

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<b>Unit No.</b>	<b>TOPIC</b>	<b>Periods</b>
	<b>Unit 1 Basics of Cost Accounting</b>	<b>(16)</b>
	1.1. Concept of Cost, Costing, Cost Accounting and Cost Accountancy, 1.2.Limitations of Financial Accounting. 1.3.Origin of Costing. 1.4.Objectives of Costing. 1.5. Advantages & Limitations of Costing. 1.6. Difference between Financial Accounting and Cost Accounting. 1.7.Cost Units and Cost Center.	
	<b>Unit 2 Elements of Cost</b>	<b>(06)</b>
	2.1.Material, Labour and Expenses. 2.2.Classification of Costs.	
	<b>Unit 3 Cost Sheet, Tender and Quotation</b>	<b>(10)</b>
	3.1 Preparation of Cost Sheet (Theory & Problems) 3.2 Quotation, (Theory & Problems) 3.3 Tender. (Theory & Problems)	
	<b>Unit 4 Material Control</b>	<b>(16)</b>
	4.1.Need and Essentials of Material Control. 4.2.Functions of Purchase Department. 4.3.Purchase Procedure. 4.4.Purchase Documentation. 4.5.Stock Levels. 4.6.Economic Order Quantity. (EOQ)	
	<b>Total Periods</b>	<b>48</b>

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**Recommended Books:**

1. S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand, & Sons Accounting Taxman's, New Delhi.
2. M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
3. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi
4. B.L. Lall and G.L. Sharma - Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista - Cost Accounting – Text book. Sultan Chand and Sons – New Delhi
6. V.K. Saxena and Vashista - Cost Audit and Management Audit.Sultan Chand and Sons – New Delhi
7. Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
8. N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.
9. N.K. Prasad - Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
10. R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
11. R.S.N. Pillai and V. Bhagavati - Cost Accounting.
12. Hornefgrain and Datar - Cost Accounting and Managerial Emphasis.
13. Cost Accounting - Bhatta HSM, Himalaya Publication
14. Cost Accounting - Prabhu Dev, Himalaya Publication
15. Advanced Cost Accounting - Made Gowda, Himalaya Publication

**Journals -**

1. Cost Accounting Standards - The ICWA of India, Calcutta
2. Management Accountant - The ICWA of India, Calcutta

**Website -** [icwajournal@hotmail.com](mailto:icwajournal@hotmail.com)

CD: -On Cost-Sheet Prepared by Asian Center for Research and Training, Pune.  
Trimurti, 27B, Damle Complex, Hanuman Nagar, Senapati Bapat Road, Pune-16  
[director\\_acrtpune@yahoo.co.in](mailto:director_acrtpune@yahoo.co.in)

## **S.Y. B.Com.**

### **SEMESTER – III**

#### **PAPER - I**

#### **Subject :- Business Statistics-III**

The main objective of this course is to acquaint students with the basic concepts of concepts, techniques & applications of Statistical Methods in business.

#### **A) Learning Objectives:**

1. Understand and masters the concepts, techniques & applications of Statistical Methods with real life situations.
2. To develop the skills of solving real life problems using Statistical Methods.
3. To make students to understand the art of applying statistical techniques to solve some real life problems
4. To gain knowledge of Statistical Computations using statistical software.

#### **B) Learning Outcome:**

Students should be able to:

1. Learn techniques & applications of Statistical Methods and Operations Research with real life situations.
2. Learn business situations with real life situations.
3. Learn vital rates for in real life situations.
4. Learn preparation of life tables for real life situations.

#### **1 Theory of Attributes (up to order three only):**

Introduction Classification, Notation, dichotomy, types of classes, Order of a class, dot operator to find relation between class frequency ( up to order three, Fundamental set of class frequencies, Consistency up to three attributes, Independent and Association of two attributes, Yule's Coefficient of association, example and problems. **(14)**

#### **2 Multiple Regression, Multiple and Partial Correlation:**

Introduction, Multiple Regression, Statement of equation of plane of regression of  $X_1$  on  $X_2$  and  $X_3$ . Standard Error of Estimate, Partial and Multiple Correlation, Advantages and limitations of multiple Correlation Analysis. example and problems **(16)**

#### **3 Vital Statistics :**

Introduction, Methods of collecting vital Statistics, Mortality rates : CDR, ASDR, STDR (direct method), Fertility rates: CBR, ASFR, TFR, GFR Population Growth rate: GRR and NRR, example and problems.

**(10)**

#### **4 Life Tables:**

Introduction, Construction of life table, functions (  $l_x$ ,  $d_x$ ,  $p_x$ ,  $q_x$ ,  $L_x$ ,  $T_x$ ,  $e_x$ ) and their interpretation, Expectation of life, example and problems. **(08)**

**S.Y. B.Com.**  
**Marketing Management Special Paper I**  
**Subject Name -: Marketing Management (Semester III)**  
Optional Paper  
**Medium of Instruction: English/Marathi**

**Objectives of the Course:**

1. To understand the concept, process, components, features and importance of Marketing Management.
2. To develop awareness regarding current marketing environment in India.
3. To provide knowledge of various communication media applying in marketing communication.
4. To develop retail marketing skills through the application and exercise.

**Course outcome:**

This course will understand the concept and process of marketing management. It will develop awareness regarding current marketing environment in India. It will provide special knowledge of various communication media applying in marketing communication. The students can understand about the retail marketing skills.

**Medium of Instruction: English/Marathi**

Unit No.	Sem-I	Periods
1	Elements of Marketing Management 1.1 Meaning, Nature and Scope of Marketing Management 1.2 Components of Marketing Management. 1.3 Marketing Characteristics in Indian context. 1.4 Marketing Management process. 1.5 Marketing Planning	<b>16</b>
2	<b>Current Marketing Environment in India</b> 2.1 With special reference to Liberalization, Globalization and Privatization 2.2 Economic Environment- demographic, technological, natural, political, social-cultural. 2.3 Change in market practices – global marketing –case studies	<b>10</b>
3	<b>Marketing Communications:</b> 3.1 Meaning, Definition and objectives 3.2 Marketing communication mix 3.3 Traditional media 3.4 New Age media 3.5 Marketing communication through product cues 3.6 Different forms of appeal for communication	<b>14</b>
4	<b>Retail Marketing</b> 4.1 Meaning and Definitions of Retail Marketing 4.2 Types of Retailers 4.3 Role of Retail Marketing.	<b>08</b>
	<b>Total Periods</b>	<b>48</b>

**Recommended Books:**

1. Marketing Management – Philip Kotler
2. Marketing Management- Rajan Saxena
3. Marketing Management-Indian context- global prespective-Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verna Amit Mittal
5. Marketing Management – (Text and Cases)- Rajagopal
6. Marketing Concepts and cases – Michael J. Etzel, Bruce J. Walker, Willam J. Stanton, Ajay Pandit
7. Introduction to e-commerce – Nidhi Dhawan
8. Electronic Commerce- Bharat Bhaskar
9. Retailing and E-tailing –S. L. Gupta, Mittal & Nayyar
10. E-Commerce: Fundamentals and Applications – Henry Chan, Lee