

PANJAB UNIVERSITY, CHANDIGARH-160014 (I
(Estd. under the Panjab University Act VII of 1947—

FACULTY OF BUS

M.COM. (SEMESTER

SYLLABI AND COURSES OF READING FOR M. COM. EXAMINATION, 2011-2012

1.

2.

N. B.:

2nd Semester

M.C.510-II	Business Environment
M.C.511-II	Information Technology
M.C.512-II	Production Management
M.C.513-II	Corporate Financial Policy
M.C.514-II	Marketing Management
M.C.515-II	Research Project
M.C.516-II	Workshop on Applied Aspects on Financial Services.

- 1. Option has to be exercised by the end of 2nd Semester for Optional Groups in 3rd Semester.**
- 2. Summer Training Report will be submitted within two weeks of the commencement of III Semester and Viva-Voce will be held thereafter within next two weeks.**

3rd Semester

M.C.610-I	Corporate Governance
M.C.611-I	Management Information Systems
M.C.612-I	Cost Analysis & Control
M.C.613-I	Seminar on Innovative Financial Products

Any one of the following Groups**

M.C.613-Ia	Investment Management
M.C.613-IIa	Organization Development
M.C.613-IIIa	Project Planning & Analysis
M.C.613-IVa	Entrepreneurship & Family Business Management
M.C.613-Va	Export Import Policy and Procedures
M.C.613-VIa	Contemporary Issues in Auditing

Any one of the following Groups**

M.C.614-Ia	Computer Application in Accounting
M.C.614-IIa	Knowledge Management
M.C.614-IIIa	Bank Legislation
M.C.614-IVa	Econometrics
M.C.614-Va	International Accounting
M.C.614-VIa	E-Commerce: Payment System, Technical System and Ethical System.

**** Students selecting any group (each for M.C.613 and 614) in third Semester have to continue with the same group in 4th Semester. For example if one selects 'International Business Group in 3rd Semester, he has to appear in Paper M.C. 613-Va in 3rd Semester and M.C. 613-Vb in 4th Semester.**

4th Semester :

M.C.610-II	Corporate Taxation
M.C.611-II	Management Control System
M.C.612-II	Management of Services (Banking & Insurance)
M.C.613-II	Workshop on E-Business

One paper of the already opted Group in 3rd Semester

M.C.613-Ib	Financial Services Management
M.C.613-IIb	Labour Laws & Industrial Relation
M.C.613-IIIb	Management of Environment
M.C.613-IVb	Small Business Management
M.C.613-Vb	World Trading and Monetary System
M.C.613-VIb	Management of Services (Transport, Tourism and Hospital)

One paper of the already opted Group in 3rd Semester**Any one of the following Groups :**

M.C.614-Ib Computer Application in Costing

M.C.614-IIb Learning Organisation

M.C.614-IIIb Insurance Legislation

M.C.614-IVb Quantitative Models for Business Decisions

M.C.614-Vb International Financial Management

M.C.614-VIb Regulatory Frame work for E-Commerce

615 Viva Voce

(Comprehensive viva-voce based on all the four semesters)

OUTLINES OF TESTS AND SYLLABI OF M. COM. SEMESTER SYSTEM FOR 2011-12

SEMESTER-I

M.C. 510-I : ECONOMIC ANALYSIS FOR BUSINESS

OBJECTIVES : Decision making in any business organization is a complex process. The objectives of this course is to study the basic knowledge of the concepts and tools of economic analysis are relevant for ~~syndhuion m~~ ~~syndhuion m~~

M.C. 511-1 : ADVANCE BUSINESS STATISTICS & RESEARCH METHODOLOGY

OBJECTIVE : This course aims to appraise the students of various quantitative models that can be used in Business decision making and ability to conduct research and process data. They will be exposed to the different concepts, principles and practices of research methodology and data processing.

UNIT-I

Frequency distributions, graphical representation, measures of central tendency, measure of dispersion/ range variation, standard deviation. Probability: Introductory ideas, probability rules, states, independence. Joint probability, marginal probability: Notion of random variables. Expectation, Discrete distribution (Binomial and Poisson) : Continuous distribution.

Sampling Design : Sampling & non-Sampling error, random sampling, systematic sampling with probably proportions of size, stratified sampling, Cluster sampling & multi sampling Test of significance: Type I &

M.C. 512-I : OPERATION RESEARCH

OBJECTIVE : The objective of the course is to acquaint the students with the applications of the operations research to business and industry and help them to grasp the significance of analytical approach to decision making.

UNIT-I

Concepts of Optimization in Operations Research, Linear programming, Simplex Method, Sensitivity Analysis, Transportation Model, Assignment Model, Sequencing Problems and Related Problems.

M.C. 513-I : CONTEMPORARY ISSUES IN ACCOUNTING

OBJECTIVE : The objective of this course is to familiarise the students with the recent and emerging trends confronted by the contemporary financial manager.

UNIT-I

Introduction to Inflation Accounting, its utility. Methods of Accounting for Inflation. Periodic Revaluation of Fixed Assets, Current Purchasing Power Accounting, Current Cost Accounting, Net Realisable Value Accounting, Value to Business Accounting and Current Cost, Current Purchasing Power Accounting, Inflation Accounting Standards and practices USA's FAS-33, UK's, SSAP-16, Inflation Accounting Practices in India, Australia and Canada and Inflation Accounting in selected Indian Companies.

Value Added and Value Chain Analysis. Accounting for Currency Translation.

Introduction to Human Resource Accounting and Audit. Methods of Accounting for Human Resources laRtedd In 67(n)6.0241(t)0.

M.C.511-II : INFORMATION TECHNOLOGY

OBJECTIVE : The objective of the course is to develop skills in identifying and analyzing information needs for managerial decision making. The course aims at restructuring the framework of IT in various functional areas so as to excel in developing prototype systems.

UNIT-I

Introduction to Information Systems, Information Sy

M.C. 512-II : PRODUCTION MANAGEMENT

OBJECTIVE: The objective of course on Production Management is to acquaint the students with various tools and techniques of purchasing and inventory control and some other quantitative techniques so as to prepare them for shouldering responsibilities as production manager.

UNIT-I

Introduction of Inventory Control, Static Inventory problem under risk. Dynamic Model under risk, policy coordinated, Replacement with discount. Introduction to purchasing, Functions of purchasing, procedure of purchasing, Selection Sources of Supply, Negotiation with Suppliers.

UNIT-II

Price determination; Price Cost Analysis, Quality determination and control value analysis. Scope & functions of operations management, Plant location and facility layout, Forecasting of demand. Delphi. methods, Statistical Quality Control Technique.

REFERENCES :

1. Gopalkrishnan & Sandilya : Purchasing Strategies Inventory Management.
2. E. A. Silver & R. Peterson : Decision System for Inventory Management & Production Planning.
3. M. Starr & D. W. Miller : Inventory Control Theory and Practice.
4. J.H. Westing Fine & Zenz : Purchasing Management
5. Monk : Operations Management
6. Buffa, E. S. : Modern Production Management.

M.C. 513-II : CORPORATE FINANCIAL POLICY

OBJECTIVES : At the conclusion of the paper, students will have a thorough knowledge about the issues involving financing and investment decision and their application in Capital Expenditure Projects Acquisitions and Mergers.

UNIT-I

Introduction to Corporate Finance—The objective function in Corporate Finance—Role of Financial Manager—Present Value—Introduction to Risk and Return.

Capital Structure : An overview of Financing Choices—Marketing Efficiency Lessons for Corporate Finance –Capital Structure : Trade offs and Theory, Models and Application and the Financing Details.

Capital budgeting decision Rules—Estimating Cash flows—Issues in Capital Budgeting –Uncertainty and Risk in Capital Budgeting –Organizing and Following

M.C. 514-II : MARKETING MANAGEMENT

OBJECTIVE : The objective of this course is to help the students understand the conceptual framework of marketing management. It intends to expose the participants to the various decisions the marketing executives are required to take.

UNIT-I

Marketing tasks, concepts and orientations; customer satisfaction, value and retention; Buyer behaviour in customer marketing and Business Marketing; Marketing environment; strategic planning in marketing; Market measurement and forecasting; Dealing with competition.

Marketing segmentation, Targeting and Positioning; Marketing of services, Relationship Marketing.

UNIT-II

Marketing strategies, Programmes and Decisions rela

M.C. 515-II : RESEARCH PROJECT**M.C. 516-II : WORKSHOP ON APPLIED ASPECTS ON FINANCIAL SERVICES**

OBJECTIVES : This course aims at orienting the students towards the procedural and operational aspects involved in financial services through discussions with professionals and visiting organizations dealing in financial services.

A. *Mercantile Bankruptcy under EBI MB Regulations 2*

Introduction, Filing application for grant of certificate under regulation 3, Detailed exercise before issuing due diligence certificate under regulation 23, Preparing public issue programme under public issue process, Process of getting an issue listed on stock exchanges, allotment system in case of over subscription of an issue, Book building process in detail.

B.

SEMESTER-III**M.C. 610-I : CORPORATE GOVERNANCE**

OBJECTIVES : The objective of this course is to highlight the n

4. Harvard Business Review :

M.C. 611-I : MANAGEMENT INFORMATION SYSTEMS

OBJECTIVE: The objective of the course is to harness the skills already developed in the course on Information Technology. The focus of this course is to help the participants in development information systems in various functional areas and to sensitize them with the challenges encountered in M.I.S. implementation.

UNIT-I

Developing a long range information system plan.

Strategies for determining information requirements including database requirements.

Outsourcing information systems.

Control of information system performance and security

Causes of information system failures.

Ensuring Quality with Information Systems.

Auditing information systems.

UNIT-II

Issues in Information Technology Management in India.

Problems and prospects of I.T. implementation in Bu

M.C. 612-I : COST ANALYSIS AND CONTROL

OBJECTIVE: To develop analytical and critical abilities to design effective cost systems, to measure and evaluate management performance and to provide accounting data for management control and decision making.

UNIT-I

Cost Accounting Information System : Design, installation and updating. Latest developments in the area of cost system designing; activity-based costing and backflush costing, maintenance of statutory cost records in India and analytical study of Cost Accounting Record Rules.

Direct Costing : Theory and Practice, Cost-volume-profit analysis, Special decisions based on differential cost analysis, Standard Costing : Development of Standard Costs, Target Costing, significance, analysis and investigation of variances, Accounting for variances single plan and partial plan.

UNIT-II

M.C. 613-I : SEMINAR ON INNOVATIVE FINANCIAL PRODUCTS

1. Evolution and Role of Financial Services Companies in India, Evolution of NBFC's service Provided with Bank. Categories of NBFC's. Innovative Source of Financing.
2. Securitisations : Concept securitisation as a funding mechanism. Mortgaged Traditional & Non-Traditional securitization of Mortgages and Non-Mortgages Asset securitization in India.
3. Venture Capital in India : Theoretical Framework, Indian Venture Capital Scenario.
4. Derivatives : An Introduction, Forward and Futures, Swap options and Management of Risk in derivatives.

M.C. 613-Ia : INVESTMENT MANAGEMENT

OBJECTIVE: To provide a deeper insight into evaluation and management of investment opportunities available for individuals as well as institutions.

M.C.613-II a : ORGANISATION DEVELOPMENT

OBJECTIVE : The course develops an analytical and operational approach to planned system wise organizational change. Organizations today are faced with the dilemma of how to integrate the organizational objectives with the goals of the individuals working for it. To resolve this dilemma in our rapidly changing environment and to ensure that competing or conflicting groups move towards a collaborative way of work, several changes in the organization structure, processes and behaviour and necessary. This is sought to be achieved through a planned management change efforts broadly termed as organization development.

UNIT-I

O.D. Concept, Nature, Meaning, Definition and Need Values : Assumptions and Beliefs of O.D., Foundations of O.D., Process of O.D., Planned change.

UNIT-II

Term Interventions, Intergroup and Third Party Peace Making Interventions.

UNIT-III

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7. O.D. and Change : Meenakshi Malhotra
8. O.D. : Mergulies and Raia
9. O.D. : Warner Burke
10. O.D. and Change : T.G. Cummings and C.G. Worley
11. Managing Change : Philip Sadler
12. Reengineering the Corporation—a Manifesto for Business Revolution : M. Hammer and J. Champy
13. Process Consultation : Edger Schein

JOURNALS

1. California Mgt. Review
2. Journal of Applied Behavioural Science
3. Harvard Business Review
4. Human Capital
- 5.

M.C.613-III a : PROJECT PLANNING AND ANALYSIS

OBJECTIVE : The course aims at training the students to undertake feasibility study of industrial projects, appraise the projects from private, commercial as well as social angles, and prepare detailed project reports.

UNIT-I

Private Commercial criteria for project choice, project cycle, feasibility, Marketing feasibility, Financial feasibility.

UNIT-II

Social cost-benefit analysis rationale, UNIDO and Little Mirrlees approaches. UNIDO-IDCAS Manual Social rate of discount, Shadow Prices and conversion factors. Applications in India.

REFERENCES :

1. UNIDO : Guidelines for Project Evaluation, United Nations, 1972 (Oxford IBH).

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M.C. 613-Va: EXPORT IMPORT POLICY AND PROCEDURES

OBJECTIVE : The objective of this course is to acquaint the students with the current India's foreign trade policies. Further providing an understanding of Export Financing. Export-Import Procedures and the various operations involved. The main emphasis is also laid on developing a systematic approach to handling foreign trade transaction and the paper with thereto.

UNIT-I

Export-Import Policy (1997-2002). Balance of trade

M.C. 613-VI a: CONTEMPORARY ISSUES IN AUDITING

OBJECTIVES : The objective of the course is to acquaint the student with the status of auditing in the Contemporary World.

UNIT-I

Auditing in the contemporary world. Concept of true and fair view. Relevance of Internal Control for the auditor. Position of auditor under Companies Act, 1956. Auditor Report. Liabilities.

UNIT-II

Audit of Limited Companies—Audit Report –MAOCARO. Audit of Government, Banking, Co-operative and Insurance Companies, Case Histories.

Management Audit—Meaning, Scope and necessary, Audit of various Management functions.

UNIT-III

Cost Audit—Maintenance of Cost Record, Study of Cost Accounting.

Record rules, the cost auditor, Planning for Cost Audit, Format of Cost Audit Report.

Internal Audit—Scope, Purpose and Significance. Independence and code of ethics. Relationship between internal auditor and external auditor. Internal auditor report.

UNIT-IV

Audit of EDP and computerized accounting system. The effect of Computer on audit work and audit approach to computer based accounting system.

BOOKS RECOMMENDED :

1. Kamal Gupta : Contemporary Auditing
2. Arens & Lobbecke : Auditing : An Integrated Approach
3. Hubbard & Johnson : Auditing
4. Pratt : Auditing
5. Kamal Gupta & Ashok Kumar : Fundamentals of Auditing.

M.C. 614-II a : KNOWLEDGE MANAGEMENT

OBJECTIVE : The main aim of the course is to create awareness amongst the students to know the details

M.C.614-III a : BANK LEGISLATION

OBJECTIVE: The objective of this course is to apprise the students with the banking law and practice and develop an understanding of various laws affecting banks.

UNIT-I

Evolution of banking law : Banking Regulation Act, 1949; Reserve Bank of India Act, Bank Nationalization Act, 1969; A Study of Negotiable Instruments Act, 1881 based on case law.

UNIT-II

Banker and customer relations : Banks as borrowers; cheques - payment of customers cheques: collecting banker and customers accounts; Employment of funds; Guarantees; Advances secured by collateral securities; Advances against goods and documents of title to goods; Analysis of banks balance sheet, Electronic funds transfer and other electronic payments; Internet banking.

BOOKS RECOMMENDED :

1. P.N. Varshney : Banking Law and Practice.
2. B.M. Lall Nigam : Banking Law and Practice.
3. Tannan : Banking Law and Practice in India.
4. Tax mann : Banker's Manual.
5. Diwan, Prag and Sunil Sharma : Electronic Commerce–A Manager's Guide to E. Business, Varsity Books International, Delhi.
6. V.K. Jain and Hemlata : Electronic and Mobile Commerce, Cyber-tech Pub, New Delhi.
7. Uppal, K.K., Chawla, A.S. & Chawla & Malhotra Keshav : Banking Towards 21st Century, Published by Deep and Deep Publications, New Delhi.
8. Tripathi, S.D. & Uppal, K.K. : Banking and New Economic Programme, Published by Panjab University Publication Bureau, Panjab University, Chandigarh.

Detection of multicollinearity
Remedial measures
The nature of heteroscedasticity
Consequences of heteroscedasticity
Detection of heteroscedasticity
Remedial measures
The nature of Autocorrelation
Consequences of autocorrelation
Detection of autocorrelation
Remedial measures
The attributes of a good model
Types of specification errors
Tests of specification errors.

REFERENCES :

1. A. Kmitosyiannis : Theory of Econometrics
2. J. Johnston : Econometrics Methods
3. G.S. Maddala : Introduction of Econometrics
4. P. Rao & R. LeRoy Miller : Applied Econometrics
5. D. Gujarati : Basic Econometrics
6. G.M.K. Madnani : Introduction to Econometrics

M.C.614-VIa : E-COMMERCE : PAYMENT SYSTEM, TECHNICAL SYSTEM AND ETHICAL SYSTEM

OBJECTIVES : Main objective of the course is to acquaint the students with technical, security and ethical issues associated with electronic payments.

UNIT-I

Electronic Payment System : Special Features required in payment system for e-commerce. Types of e-payment system : E-cash and currency servers, E-cheques, Credit Cards. Smart cards, Electronic purses and Debit cards. Business issues, economic implications, operational, credit and legal risks of e-payment systems, risk management options for e-payment systems. Components of an effective electronic payment system.

UNIT-II

SEMESTER-IV

M.C. 610-II : CORPORATE TAXATION

OBJECTIVE : At the conclusion of the paper, students will have a thorough knowledge about the planning and management of corporate taxation.

UNIT-I

Structure of Direct and Indirect Taxes in India.

Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion–Recognized methods of Tax Planning : Ensuring maximum claims for deduction for companies with special emphasis

BOOKS RECOMMENDED :

1. V.K. Singhania : Direct Taxes : Planning and Management
2. V.K. Singhania : Direct Taxes : Law and Practice
3. Bhagwati Prasad : Law and Practice of Income Tax in India
4. R.N. Lakhotia : Corporate Tax Planning
5. H.P. Ranina : Corporate Taxation–A Handbook

M.C. 611-II : MANAGEMENT CONTROL SYSTEMS

OBJECTIVE : To develop the abilities of the students to design and evaluate management control system.

UNIT-I

Modern Control Methods–Just-in-time (JIT), Total Quality Management, Computer Integrated.

Manufacturing, Decision Support Systems.

Service Organisations and Financial Service Organisations and M.C.S.

Multinational Organisation and M.C.S.

M.C. Projects.

BOOKS RECOMMENDED :

1. Usry and Hammer : Cost Accounting : Planning and Control.
2. Morse and Rodh : Cost Accounting : Processing, Evaluating and Using Cost, Data.
3. Robert N. Anthony : Management Control System.
4. Horgrew and Datar : Cost Accounting–A Managerial Emphasis.
5. Edwin H. Caplan : Managements Accounting and Be

M.C. 612-II : MANAGEMENT OF SERVICES (BANKING AND INSURANCE)

OBJECTIVE : The course will apprise the students with the management of banking and insurance.

BANKING

UNIT-I

5. S.S. Heubnes & Kemnch
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M.C.613-Ib : FINANCIAL SERVICES MANAGEMENT

OBJECTIVES : To provide insight to the structure, working and problems of financial system in India as

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SYLLATION

M.C. 613-III b : MANAGEMENT OF ENVIRONMENT

OBJECTIVE : The objective of this course is to acquaint the students with the world of environment. This subject will teach students as to what are the impacts and aspects of each business activity in environmental terms and how businessmen are responsible towards environment.

UNIT-I

Environmental Management : Fundamentals–Sustainable Development, Implications of human population growth, Limits to growth, Environment and Business Schools; Energy Management. Fundamentals–Fossil Fuels use. Energy production and trade, Energy Balance : Ecosystem Concepts : Basic Concepts and their application in Business, Industrial Ecology and Recycling Industry.

UNIT-II

Environment Management System : EMS Standards, ISO 14000. Environmental Auditing. Clearance/Permissions for establishing industry; Environmental Management & Valuation : Environmental Accounting, Economics–Environmental Taxes Shifts, Green Funding, Corporate Mergers, Environmental Ethics; Environmental Management Trade and Environmental Management, Debt and Environment.

UNIT-III

GATT/WTO provisions. Environmental Laws : Acts, Patents, IPRS, Role of NGO's PIL; Pollution & Waste Management–Air, Water, Land Pollution, Trade in? Wastes; Water, Forest & Biodiversity Management : Water Resources, Dams and their role; Forest Products and Trade; Role of Biodiversity in International Trade; Approaches to Corporate Ethics; Bio-ethics.

SUGGESTED READINGS :

1. Uberoi, N.K. : Environmental Management Excel, A-45, Naraina Phase-I, New Delhi, 2000.
2. Pandey, G.N. : Environmental Management, Vikas Publishing House, New Delhi, 1997.
3. Gupta, N. Dass : Environmental Accounting, Wheeler Publishing, 19 K.G. Marg, New Delhi, 1997.
4. Mohanty, S. K. : Environment & Pollution Law Manual, Universal Law Publishing, G T Karnal Road, New Delhi, 1996.
5. Harley, Nick : Environmental Economics, MacMillan India Ltd., Ansari Road, New Delhi, 1997.
6. Kolstad Charles D. : Environmental Economics, Oxford University Press, 2000.

The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.

M.C. 613-IV b : SMALL BUSINESS MANAGEMENT

OBJECTIVE : The objective of this course is to highlight small business environment and the entrepreneurial and managerial problems in small industrial units.

UNIT-I

Small Business : Concept and Definition, Nature and characteristics. Role of Small business in modern Indian economy. Organizational structure and ownership pattern of small-scale business. Growth of small business in India. Industrial sickness in SSI—causes, consequences & remedial measures. Operating the small-scale enterprises, Financial management, Operation management and Marketing management issues in SSI. Entrepreneurship Development in Small Industrial units. Managerial Problems of small scale unit.

UNIT-II

Government Policies towards small business. Recent development in small enterprises in India—Economic & Social aspects. Aspects of growth and structural changes in modern small industry. Public policy framework for small enterprise development. Quantitative significance of small firms : contribution to nat

M.C. 613-V b : WORLD TRADING AND MONETARY SYSTEM

OBJECTIVE :

M.C.613 VI b : MANAGEMENT OF SERVICES

(TRANSPORT, TOURISM AND HOSPITAL)

OBJECTIVE : The objective of this course is to appraise the participants with the application of principles

M.C. 614-Ib : COMPUTER APPLICATIONS IN COSTING

OBJECTIVES : In order to close the communication gap that separated the cost accountant from computer specialists. Student will be exposed to the steps that are taken for designing, establishment, and evaluation of computer based cost information system.

UNIT-I

Cost accounting information system - an overview.

614- II b : LEARNING ORGANISATION

OBJECTIVE : The course aims at informing the students with concept and theory of Learning Organisations in the context of contemporary environment.

UNIT-I

The Profile of Future Organisation.

The Pursuit of Excellence.

Corporate Learning as a Competitive Edge.

Meaning and Premises of Learning Organisation.

Distinctive Features of Learning Organisation.

UNIT-II

Building a Learning Organization-Kindling Learning Process in Organization.

Developing a Capable Organization :

- Recruiting & Retention of Talented People.
- Building Core Competencies and Capabilities.
- Matching Organization Structure to Strategy.

UNIT-III

Seven Perspectives of Learning Organization.

The Organizational Learning Cycle.

Learning as Improving for Getting Better.

Systems Approach to Learning.

Organization as Learning Systems.

The Knowledge Creating Company.

Designing the Structure of Learning Organization.

Five Fold Discipline for Organizational Learning.

M.C. 614-III b : INSURANCE LEGISLATION

OBJECTIVE :

M.C. 614-IV b : QUANTITATIVE MODELS FOR BUSINESS DECISIONS

OBJECTIVE : This course aims to apprise the students of various quantitative models that can be used in Business Decision Making.

UNIT-I

Two persons zero sum game, saddle point, 2×2 games,

6. Allan C. Shapiro : Multinational Financial Management
7. Shrin Rathore : International Accounting
8. J. Fred Weston & Bert Serge : Guide to International Financial Management
9. Ramesh K.S. Rao : Fundamental of Financial Management
10. S. Neelamegham : Competing Globally Challenge a

M.C. 614-VI b : REGULATORY FRAMEWORK FOR E-COMMERCE

OBJECTIVE : To develop the understanding of students relating to issues like privacy, jurisdiction, taxation etc. in web- based business environment.

UNIT-I

Cyberlaws, aims and salient provisions, cyber-laws in India and their limitations, taxation issues in e-commerce.

UNIT-II

Uncertain International Legal Rules, Evolving Cont