

Course Outline

Subject: Electronic Commerce & Computer Aided Business Systems

Class: M.Com

Course Objectives:

Students will be able to develop the skills in the field of Electronic Commerce and to keep students at the forefront of the Global Digital Economy via facilitating innovation, creating values in the Electronic market place with the Cooperation of leading Edge organizations. The Objectives of this course are three fold:

- I. To become familiar with state of the art Electronic Model, Payment Mechanisms.
- II. To understand the basic principal of E-Government, Securities, Supply Chain Management.
- III. To Evaluate and observe various online businesses.
- IV. The objective of the course is to introduce the language of business and to train the students for the preparation of financial statements.
- V. To develop competence in using computerized accounting systems.

Course Contents:

1.

- *Introduction to E-commerce*
 - The difference between e-commerce and e-business
 - Types of e-commerce
 - Origins and Growth of E-commerce
 - Impact of E-commerce on Consumer, Organization and Society
- *E-commerce business models and concepts*
 - Business-to-consumer (B2C), Business-to-business (B2B) and Business-to-Government (B2G) business models
 - Business models in other emerging e-commerce areas
 - How the Internet and Web change business, strategy, structure, and process
- *The Internet and World Wide Web*
 - Evolution of the Internet
 - The Internet – Key technology concepts, TCP/IP, IP Address, Domain names and URLs
 - The Internet today
 - The Internet Backbone, Network access points and metropolitan area exchange, Internet Service Providers, Intranets and extranets
- *Building an E-commerce website*
 - Planning, Systems analysis and design, Building the system: In-house vs. outsourcing, Website hosting: In-house vs. outsourcing, System Testing
 - Implementation and maintenance
- *Security and Encryption*
 - The E-commerce security environment, Types of threats, Technology solutions, Protecting Internet communications, Encryption
- *Web Payment Systems*
 - Payment systems, Merchant Accounts, Payment Gateways, Credit Cards Processing & Third Party Payment Processors

- *E-marketing Concepts*
 - The Internet audience
 - Internet traffic patterns
 - What consumers shop for and buy online
 - Basic marketing concepts
 - On-site Marketing Techniques – customer feedback, links, banner ads, affiliate programs, newsletters, emails
- *Social, Legal, and Ethical Issues of e-Commerce*
 - Impact of e-commerce on society
 - Legal/policy issues in e-commerce
 - Electronic Transactions Ordinance, 2002 in Pakistan
 - Prevention of Electronic Ordinance 2007
- *Auctions, Portals, and Communities*
 - Benefits of auctions
 - Risks and costs of auctions
 - The growth and evolution of portals
 - Types of portals
 - Online communities/social networks

The Information System: An Accountant perceptive

- Primary information flows within the business environment
 - Accounting information systems and management information systems
 - The general model for information systems
 - Financial transactions from non-financial transactions
 - The functional areas of a business
 - Two main stages in the evolution of information systems
- Three roles of accountants in an information system Introduction of Transaction Processing
- Broad objectives of transaction cycles
 - Types of transactions processed by each of the three transaction cycles
 - The basic accounting records used in TPS
 - Documentation techniques

The Revenue cycle,

- Tasks performed in the revenue cycle, regardless of the technology used
- Functional departments in the revenue cycle and the flow of revenue transactions through the organization
- Documents, journals, and accounts needed for audit trails, records, decision making, and financial reporting
- The operational and control implications of technology used to automate and reengineer the revenue cycle

The Expenditure cycle Part- I purchase and cash disbursement procedure,

- Fundamental tasks performed during purchases and cash disbursement processes
- Functional areas involved in purchases and cash disbursements and the flow of these transactions through the organization

The Expenditure cycle Part- II payroll processing and fixed asset procedures.

- Fundamental tasks of payroll and fixed asset processes
- Functional depts. of payroll and fixed asset activities and the flow of transactions through the organization, Documents, journals, and accounts needed for audit trails, record maintenance,

decision making, and financial reporting

Conversion cycle,

- Elements and procedures of a traditional production process
- Data flows and procedures in a traditional cost accounting system
- Accounting controls in a traditional environment
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Features, advantages, and disadvantages of various coding schemes

- Operational features of the GLS, FRS, and MRS
- Principle operational controls governing the GLS and FRS
- Factors that influence the design of the MRS
- Elements of a responsibility accounting system

Computerized Accounting System

- Elementary discussion on manual & E.D.P. accounting

How to design a chart of Account? Its types along with practical examples.

Peachtree Complete accounting software will be practically taught.

The accounting package through coverage of Peachtree software gives a through introduction to the concept of computerized accounting.

The students will learn how to post, retrieve and managed the books of accounts electronically and designed reports as per management requirements. It gives a comprehensive coverage to the software with hand on training through available companies. By the end of course , students will be comfortable with the package and can meet various job requirement

Recommended Text Books:

1. The Complete E-Commerce Book, Second Edition: Design, Build & Maintain a Successful Web-based Business by **Janice Reynolds**
2. E-commerce: Get It Right! By **Ian Daniel**
3. E-Commerce 2009: Business, Technology, and Society by **Kenneth Laudon and Carol Guercio Traver**
4. **Hall A. James., (2009), Accounting Information System, 6th edition, Thomson South-Western.**
5. S. Nadeem Shah. Mastering Peachtree Complete Accounting,
6. CISA, CISA Review Manual, Information Systems Audit and Control Associations, Inc., 3704, Algonquin Road, Suite 1010 Rolling Meadows, Illinois, 60008, USA.
7. SAGE software, *Peachtree Complete Accounting Software*, latest edition, SAGE softwar

Further Reading:

1. http://www.pakistanlaw.com/electronic_prevention_ord.pdf
2. <http://www.pakistanlaw.com/eto.pdf>
3. <http://www.ecommerce-guide.com>
4. <http://www.ecommerce-resources.com>
5. <http://www.entrepreneur.com/ebusiness/index.html>
6. <http://www.practicalecommerce.com>