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Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)  
Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for M.Com.-I Sem.-I**

**Costing Techniques Examinations**

**Program: M.Com.**

**Course: M.Com.-I Sem.-I**

**Costing Techniques Examinations**

*(Choice Based Credit, Grading and Semester System with effect from  
the academic year 2021-2022)*

**RayatShikshanSanstha's**

**KarmaveerBhauraoPatil College Vashi, Navi Mumbai**

**Autonomous College**

**[University of Mumbai]**

**Syllabus for Approval**

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-I Costing Techniques Examinations</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>U.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>

<b>9</b>	<b>To be implemented from Academic year</b>	<b>2021-22</b>
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### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha  
**Karmaveer Bhaurao Patil College, Vashi**  
 Two Years Full Time Post Graduate Programme.  
 Semester Pattern with Credit System  
 Structure For M.Com

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
	<b>Semester I</b>						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Cost Accounting OR Management Accounting	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Digital Marketing OR Use of Advance Excel in Accounting	SEC 1	PGCOM105	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester II</b>						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Financial Management	DSE 3 DSE 4	PGCOM203	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6

2.5	Marketing Analytics OR Business Analytics	SEC 3	PGCOM205	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester III</b>						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 3	PGCOM302	100	60	40	6
3.3	Cost Control & Cost System	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Cooperative Societies Accounting OR Personal Financial Planning	SEC 3	PGCOM305	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402	100	60	40	6
4.3	Application of Cost Accounting	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

## Costing Techniques Examination

### Modules at Glance Sem I

Sr. No.	Topics	No of lectures
Module1	Marginal Costing, Absorption Costing and Management Decisions	15
Module 2	Standard Costing	15
Module 3	Budgetary Control	15
Module 4	Operating Costing	15
Total Lectures		60

#### Course Outcomes:

1. Define the concepts Absorption Costing & Marginal Costing). (1)
2. Determine optimum Activity Level, Break Even Point and Sales Mix. (5)
3. Find out the variance in Actual and Budgeted material and Labour cost. (5)
4. Prepare Fixed and Flexible Budget.(6)
5. Compute the per km rate to be charge to cover the cost. (6)
6. Compile all expenses of the Machinery/Hospital/Hotel/Transport together. (6)

**Module at Glance:**

Module	Topics	No. of Lectures
1	<p>Marginal Costing, Absorption Costing and Management Decisions</p> <p>Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems</p> <ul style="list-style-type: none"><li>• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction &amp; Cost Control</li></ul>	15
2	<p>Standard Costing</p> <p>Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances</p>	15
3	<p>Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets</p>	15



4	<p>Operating Costing</p> <p>Meaning of Operating Costing - Determination of Per Unit Cost - Collection of</p> <p>Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods &amp; Passenger Transport</p>	15
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**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

### Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

20 Marks [Any Two Activities of 10 marks each] Mini project / Group Discussion / Seminar / Social Activity / Subject related individual activity.

#### B) Semester End Examinations – 60% 60 Marks

##### Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q-1	Full Length Practical Question	15 Marks
Q-1	OR Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-2	OR Full Length Practical Question	15 Marks

Q-3	Full Length Practical Question	15 Marks
Q-3	OR Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
Q-4	OR Theory questions* (*Short notes / short questions)	15 Marks

Note : Full length questions may be divided into sub questions of 7/8 marks.

AC- 02/03/ 2019

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Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for M.Com. I**

**Economics for Business Decisions &  
Macro Economics concepts and Applications**

**Program: M.Com.**

**Course: M.Com. I**

**Economics for Business Decisions &  
Macro Economics concepts and Applications**

**(Choice Based Credit, Grading and Semester System  
with effect from the academic year 2019-2020)**

RayatShikshanSanstha's

**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I.</b> Economics for Business Decisions. Macro Economics concepts and Applications.
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>New</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>

## **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Semester Pattern with Credit System  
Structure For M.Com I

Sem	Course Type		Course Title	WL	Cr.	CE	TE	Total
I	Core Courses (CC)	PGCOM101	Strategic Management	4	6	40	60	100
	Core Courses (CC)	PGCOM102	Economics for Business Decisions	4	6	40	60	100
	Core Courses (CC)	PGCOM103	Cost and Management Accounting	4	6	40	60	100
	Core Courses (CC)	PGCOM104	Business Ethics and Corporate Social Responsibility	4	6	40	60	100
						<b>24</b>		
II	Core Courses (CC)	PGCOM201	Research Methodology for Business	4	6	40	60	100
	Core Courses (CC)	PGCOM202	Macro Economics concepts and Applications	4	6	40	60	100
	Core Courses (CC)	PGCOM203	Corporate Finance	4	6	40	60	100
	Core Courses (CC)	PGCOM204	E-Commerce		6			
						<b>24</b>		

**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester I  
Core Courses (CC)  
2. Economics for Business Decisions**

### Modules at a Glance

SR.NO	MODULES	NO. OF LECTURES
<b>01</b>	Basic Principles in Business Economics	<b>15</b>
<b>02</b>	Demand and Supply Analysis	<b>15</b>
<b>03</b>	Production Decisions and Cost Analysis	<b>15</b>
<b>04</b>	Market Structure Analysis	<b>15</b>
	<b>TOTAL</b>	<b>60</b>

### Course Outcomes:

Unit Title	Learning Outcomes
Unit:-1  Basic Principles in Business Economics	The learner will be able to  1. Understand the concept of business economics(2) 2. Define the business economics & its features(2) 3. Why business economics is important for the business(5) 4. Understand the concept of twin principles of scarcity and efficiency(2) 5. Describe the concept of incremental and Marginal principle and profit maximisation principle(2) 6. Distinguish between scarcity and efficiency and incremental and Marginal principle(4) 7. Analysis which factor influencing market economy and invisible hand (4) 8. Outline of production possibility frontier(4) 9. Describe the concept of production possibility frontier (2) 10. Explain the concept of Opportunity cost(2) 11. Discuss an accounting profit and economic profit(4) 12. Outline the sources of market failure, externality, public goods(4) 13. Discuss the role of Government in economy(2)
Unit:-2  Demand and Supply Analysis	The learner will be able to:-  1. Discuss the Determinants of demand(2) 2. Discuss the concept of market demand function(2)

	<ol style="list-style-type: none"> <li>3. Why theory of attributes, is important in Business Economics(5)</li> <li>4. Describe the Snob appeal, band wagon &amp; Veblen effect(2)</li> <li>5. Explain the demand function(2)</li> <li>6. Apply the Law of supply in business(3)</li> <li>7. Discuss the elasticity of supply(4)</li> <li>8. Applications of elasticity of demand and supply to economic issues(3)</li> <li>9. Explain the Paradox of bumper harvest(2)</li> <li>10. Understand the tax on price and quantity, minimum floor and maximum ceilings(1)</li> <li>11. Outline the elements of minimum wages controversy and Administered price control(4)</li> <li>12. Evaluate the theory of consumer choice - Consumer preference(5)</li> <li>13. Explain the concept of budget constraint(2)</li> <li>14. Applying equilibrium position of tangency with the help of Indifference curve analysis(3)</li> <li>15. Evaluate the effect of changes in price and income on consumer equilibrium (5)</li> </ol>
<p>Unit:-3</p> <p>Production Decisions and Cost Analysis</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Discuss the concept of Production function(4)</li> <li>2. Analysis scope of short run and long run(4)</li> <li>3. Applying Law of variable proportion in business(3)</li> <li>4. Analysis scope of returns to scale, scale economies, scope economies(4)</li> <li>5. Explain the least cost factor combination for a given output(2)</li> <li>6. Outline the concept of Expansion path and Multiproduct firm(4)</li> <li>7. Creating cost reduction policy through experience-learning curve(6)</li> <li>8. Economic analysis of Cost(4)</li> <li>9. Classification of costs(4)</li> <li>10. Describe the concept of short run and long run cost functions(2)</li> </ol>
<p>Unit:-4</p> <p>Market Structure Analysis</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Difference between perfectly and imperfectly competitive markets(4)</li> <li>2. Describe the concept of Perfect compMeaning and scope of Business Economics - twin principles of scarcity and efficiency; incremental and Marginal principle; profit maximisation principle;</li> <li>3.</li> </ol>



	<ol style="list-style-type: none"> <li>4. market economy and invisible hand; production possibility frontier; Opportunity</li> <li>5. cost - accounting profit and economic profit; market failure, externality, public</li> <li>6. goods and economic role of Government and Monopoly as limiting cases of market imperfections(2)</li> <li>7. Outline the Sources of market power(4)</li> <li>8. Explain the concept of profit maximization of simple and discriminating monopolist(2)</li> <li>9. Describe the methods of measuring monopoly power - Public policy towards monopoly power(2)</li> <li>10. Identify the Different forms of imperfect competition - Monopolistic competition and Oligopoly(2)</li> <li>11. Take Strategic decision making in oligopoly markets(6)</li> <li>12. Analysis the collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, price war and</li> <li>13. Draw kinked demand curve(6)</li> <li>14. Discuss the collusive oligopoly models of price leadership and cartel(4)</li> <li>15. Explain the basic concepts of game theory(2)</li> <li>16. Using Game theory to analyse strategic decisions(6)</li> <li>17. application of model of prisoner's dilemma in market decisions(3)</li> </ol>
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Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

SR.NO.	Modules/ Units
01	<p><b>Basic Principles in Business Economics</b></p> <ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Business Economics</b> - twin principle of scarcity and efficiency; incremental and marginal principle; profit maximisation principle; <b>market economy and invisible hand</b>; PPF; <b>Opportunity cost - accounting profit and economic profit; market failure</b> , externalities, public goods and economic role of government.</li> </ul>

<p><b>02</b></p>	<p><b>Demand and Supply Analysis</b></p> <ul style="list-style-type: none"> <li>• <b>Determinants of demand - market demand function</b> - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. <b>Law of supply- elasticity of supply</b></li> <li>• <b>Applications of elasticity of demand and supply to economic issues:</b> Paradox of bumper harvest- tax on price and quantity - <b>minimum floor and maximum ceilings:</b> minimum wages controversy and Administered price control</li> <li>• The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis- <b>effect of changes in price and income on consumer equilibrium</b></li> </ul>
<p><b>03</b></p>	<p><b>Production decisions and Cost analysis</b></p> <ul style="list-style-type: none"> <li>• <b>Production function - short run and long run</b> - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience - learning curve</li> <li>• <b>Economic analysis of Cost: Classification of costs, short run and long run cost functions.</b></li> </ul>
<p><b>04</b></p>	<p><b>Market structure analysis</b></p> <ul style="list-style-type: none"> <li>• Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - <b>profit maximization of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power</b></li> <li>• <b>Different forms of imperfect competition</b> - Monopolistic competition and Oligopoly - Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, <b>price war and kinked demand curve</b>- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - <b>Using Game theory to analyse strategic decisions</b> - application of model of prisoner's dilemma in market decisions</li> </ul>

**Revised Syllabus of Courses of  
Master of Commerce (M.Com) Programme at Semester II  
Core Courses (CC)  
2. Macro Economics Concepts and Applications  
Modules at a Glance**

SR.NO	MODULES	NO. OF LECTURES
<b>01</b>	Aggregate Income and its Dimensions	<b>15</b>
<b>02</b>	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	<b>15</b>
<b>03</b>	Economic Policy Implications in the IS-LM framework	<b>15</b>
<b>04</b>	International Aspects of Macroeconomic Policy	<b>15</b>
	<b>TOTAL</b>	<b>60</b>

**Course Outcomes:**

Unit Title	Learning Outcomes
Unit:-1  Aggregate Income and its Dimensions	The learner will be able to  1. Explain the concept of Aggregate Income and its Dimensions(2) 1. Define the Aggregate Income and its dimensions(2) 2. Why National income aggregates is important for the business economy(5) 2. Describe the measurement of National Income(2) 3. Distinguish between GNP, GDP, NDP(4)

	<ol style="list-style-type: none"> <li>4. Distinguish between Real and nominal income(4)</li> <li>5. Measures of inflation and price indices(5)</li> <li>6. Explain the term GDP deflator(2)</li> <li>7. Distinguish between Nominal and real interest rates(4)</li> <li>8. Explain the term PPP income and HDI(2)</li> </ol>
<p>Unit:-2</p> <p>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Discuss the Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)(4)</li> <li>2. Explain the Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)(2)</li> <li>3. Interaction of ADF and ASF and determination of real income(5)</li> <li>4. Identify the Inflationary gap policy(2)</li> <li>5. Trade- off between Inflation and unemployment(4)</li> <li>6. Draw the Phillips' curve in short run and long run(2)</li> </ol>
<p>Unit:-3</p> <p>Economic Policy Implications in the IS-LM framework</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Discuss the concept of Economic Policy and their Implications in the IS-LM framework(4)</li> <li>2. Applying the IS-LM model of Equilibrium in goods and money market(3)</li> <li>3. Evaluate the Monetary and real influences on IS-LM curves(5)</li> <li>4. Evaluate the Economic fluctuations and Stabilisation policies in IS-LM framework(5)</li> <li>5. Define Transmission mechanism and the crowding out effect</li> <li>6. Composition of output and policy mix(6)</li> <li>7. Compare the IS-LM in India(5)</li> </ol>
<p>Unit:-4</p> <p>International Aspects of Macroeconomic Policy</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Describe the concept of International aspects of Macroeconomic policy(2)</li> <li>2. Analysis the Balance of payments disequilibrium of an open economy(4)</li> <li>3. Analysis of corrective policy measures(4)</li> <li>4. Describe the Expenditure changing policies and expenditure switching policies(2)</li> <li>5. Distinguish between Expenditure changing policies and expenditure switching policies(4)</li> </ol>

	6. Identify BOP adjustments through monetary and fiscal policies(2) 7. Applying the Mundell-Fleming model in business economy(3) 8. Distinguish between Devaluation, revaluation as expenditure switching policies 9. Evaluate the effectiveness of devaluation(5) 10. Draw J –curve and explain its effect on economy(2)
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Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

SR.NO.	Modules/ Units
<b>01</b>	Aggregate Income and its Dimensions • Aggregate Income and its dimensions: National income aggregates – and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income and HDI
<b>02</b>	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF) • Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap • Policy trade- off between Inflation and unemployment – Phillips’ curve – short run and long run
<b>03</b>	Economic Policy Implications in the IS-LM framework • The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilisation policies in IS-LM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India
<b>04</b>	International Aspects of Macroeconomic Policy • International aspects of Macroeconomic policy: Balance of payments disequilibrium of an open economy - corrective policy measures –Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model - Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J -curve effect

### **Scheme of Examination:**

#### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### **A) Internal Assessment – 40% 40 Marks**

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

#### **B) Semester End Examinations – 60% 60 Marks**

##### *Question Paper Pattern*

*(Theoretical Courses)*

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
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Q-1	Full length Question <b>OR</b>	15 Marks
Q-1	Full length Question	15 Marks
Q-2	Full length Question <b>OR</b>	15 Marks
Q-2	Full length Question	15 Marks
Q-3	Full length Question <b>OR</b>	15 Marks
Q-3	Full length Question	15 Marks
Q-4	Objective Question <i>(Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)</i> <b>OR</b>	15 Marks
Q-4	Short Notes <i>(Any three out of five)</i>	15 Marks

**Note:** Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Sr. No	Particular
01	<p><b>Standard of Passing</b></p> <p>The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment &amp; Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade E in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment &amp; Semester End Examination together.</p>

<b>02</b>	<b>Allowed to Keep Terms (ATKT)</b> <ol style="list-style-type: none"><li data-bbox="331 239 1404 317">1) A learner shall be allowed to keep term for Semester II irrespective of number of courses of failure in the semester I.</li><li data-bbox="331 327 1404 432">2) A learner shall be allowed to keep term for Semester III if he/she passes each of the semester I and Semester II OR a learner fails in not more than two courses of Semester I and not more than two courses of Semester II.</li></ol>
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AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)  
Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for M.Com. I Sem II**

**Financial Analysis & Control**

**Program: M.Com.**

**Course: M.Com. I Sem II**

**Financial Analysis & Control**

*(Choice Based Credit, Grading and Semester System with effect from  
the academic year 2021-2022)*

**Autonomous College**  
[University of Mumbai]  
Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.COM. I Financial Analysis &amp; Control</b>
<b>2</b>	<b>Eligibility for Admission</b>	
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>New</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2021-2022</b>

### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha  
**Karmaveer Bhaurao Patil College, Vashi**  
 Two Years Full Time Post Graduate Programme.  
 Semester Pattern with Credit System  
 Structure For M.Com

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
	<b>Semester I</b>						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Cost Accounting OR Management Accounting	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Digital Marketing OR Use of Advance Excel in Accounting	SEC 1	PGCOM105	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester II</b>						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Financial Management	DSE 3 DSE 4	PGCOM203	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Marketing Analytics OR Business Analytics	SEC 3	PGCOM205	100	60	40	4

	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester III</b>						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 3	PGCOM302	100	60	40	6
3.3	Cost Control & Cost System	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Cooperative Societies Accounting OR Personal Financial Planning	SEC 3	PGCOM305	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402	100	60	40	6
4.3	Application of Cost Accounting	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

## **Financial Analysis & Control**

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Fundamentals of Financial Analysis & Control	15
2	Comparative and common size statement	15
3	Cash Flow and Funds Flow Statement	15
4	Ratio Analysis and Trend Analysis	15
<b>Total</b>		<b>60</b>

## **Financial Analysis & Control**

### **Course Outcomes (Cos)**

1. The students will help the students to acquire knowledge of financial analysis and control tools .(1)
2. It will make appropriate applications and uses of financial analysis and control.(3)
3. It will help the students to understand the importance of cash liquidity in an organization.(1)
4. It will enhance the ability to computation of cash and fund flows under operating, investing and financing categories.(3)
5. It will develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.(3)

<b>Unit I: Fundamentals of Financial Analysis &amp; Control</b>	Meaning of financial analysis and control, importance, advantages limitations Uses. Introduction to the new tools of Financial Analysis.
<b>Unit II: Comparative and common size statement</b>	Meaning, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison
<b>Unit III: Cash Flow and Funds Flow Statement</b>	Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements
<b>UnitIV : Ratio Analysis and Trend Analysis</b>	Meaning, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis

### **Suggested Readings :**

1. Ravi Kishore, Advanced Management Accounting, Taxman, New Delhi
2. Ravi M. Kishore, Management Accounting & Financial Analysis Taxman, New Delhi
3. Dr. Jawahar Lal, Dr. Sucheta Guaba Financial Reporting and Analysis, Himalaya Publication House, New Delhi
4. P Perm Chand and Madna Mohan, Financial Accounting and Analysis, Himalaya Publishing, Mumbai.
5. M.Y.Khan & P.K.Jain, Management Accounting & Financial Analysis, (Tata McGraw hill), New Delhi.
6. Advanced Accounting, Dr. Sadashiv Sirgave, Success Publications, Pune.
7. Management Accounting, Dr. Arun Gaikwad, Success Publications, Pune.
8. Management Accounting, Dr. Yashodhan Mithare, Success Publications, Pune.

## Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

### **A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term test

10 Marks Group Presentation based on curriculum to be assessed by the teacher concerned

10 marks Group Discussion / Individual Activity / Mini Projects.

### **Test Paper Pattern**

Maximum Marks: 20

Questions to be set 3

- |   |             |
|---|-------------|
| Q.No. 1 Choose the correct alternatives. (Any Five) | (5 Marks.)  |
| Q. No. 2 Answer in one sentence. (Any Five)         | (5 Marks.)  |
| Q.No. 3. Answer the following. (Any Two)            | (10 Marks.) |

### **A) Semester End Examinations – 60% 60 Marks**



## Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
Q-4	OR Theory questions* (*Short notes / short questions)	15 Marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks



AC- 02/03/ 2019

Item No- 2.13



**RayatShikshanSanstha's  
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com Part-I. Sem.-I**

**Business Ethics and Corporate Social Responsibility**

**Program: M.Com.**

**Course: M.Com-I. Sem.-I Business Ethics and Corporate  
Social Responsibility**

**(Choice Based Credit, Grading and Semester System with  
effect from the academic year 2019-2020)**

RayatShikshanSanstha's

**KarmaveerBhauraoPatil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-I Business Ethics and Corporate Social Responsibility</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>New</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>



### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is a 2 years integrated degree Programme divided in 4 semesters. This is a choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

RayatShikshanSanstha's  
KarmaveerBhauraoPatil College, Vashi  
Two Years Full Time Postgraduate GraduateProgramme.  
Semester Pattern with Credit System  
Structure For M.Com I

Sem	Course Type		Course Title	WL	Cr.	CE	TE	Total
I	Core Courses (CC)	PGCOM101	Strategic Management	4	6	40	60	100
	Core Courses (CC)	PGCOM102	Economics for Business Decisions	4	6	40	60	100
	Core Courses (CC)	PGCOM103	Cost and Management Accounting	4	6	40	60	100
	Core Courses (CC)	PGCOM104	Business Ethics and Corporate Social Responsibility	4	6	40	60	100
						<b>24</b>		
II	Core Courses (CC)	PGCOM201	Research Methodology for Business	4	6	40	60	100
	Core Courses (CC)	PGCOM202	Economics for Business Decisions Macro Economics concepts and Applications	4	6	40	60	100
	Core Courses (CC)	PGCOM203	Corporate Finance	4	6	40	60	100
	Core Courses (CC)	PGCOM204	E-Commerce		6			
						<b>24</b>		

## Business Ethics and Corporate Social Responsibility

Sr. No.	Topics	No of lectures
<b>Module1</b>	Introduction to Business Ethics	15
<b>Module 2</b>	Indian Ethical Practices and Corporate Governance	15
<b>Module 3</b>	Introduction to Corporate Social Responsibility	15
<b>Module 4</b>	Areas of CSR and CSR Policy	15

## Course Outcomes:

Unit Title	Learning Outcomes
Unit:-1 Introduction to Business Ethics	<p>The learner will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the concept of business ethics(2)</li> <li>2. Define the business ethics &amp; its features(2)</li> <li>3. Why business ethics is important for the business(5)</li> <li>4. Understand the concept of Indian ethos &amp; its features(2)</li> <li>5. Describe the concept of values &amp; its feature(2)</li> <li>6. Distinguish between values &amp; ethics(4)</li> <li>7. Analysis which factor influencing work ethics towards employees and managers(4)</li> <li>8. Outline the sources of business ethics(4)</li> <li>9. Describe the concept of corporate ethics(2)</li> <li>10. Explain the concept of code of ethics &amp; its types(2)</li> <li>11. Discuss the guidelines to develop a code of ethics for business firm(4)</li> <li>12. Describe the ethics management programme(2)</li> <li>13. Discuss the concept of ethics committee(2)</li> <li>14. Outline the various approaches to business ethics(4)</li> <li>15. Explain Friedman's economic theory with reference to business ethics(2)</li> <li>16. Classify the deontological theories(4)</li> <li>17. Explain Mill and Bentham's Utilitarianism theory of ethics(2)</li> </ol>



	<p>18. Discuss the Gandhian approach of Trusteeship(2)</p> <p>19. Why importance of trusteeship principle in modern business(5)</p> <p>20. Describe Gandhi’s Doctrine of Satya and Ahimsa(2)</p> <p>21. Outline the emergence of new values in Indian Industries after economic reforms of 1991(2)</p>
<p>Unit:-2 Indian Ethical Practices and Corporate Governance</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Discuss ethical practices in marketing(4)</li> <li>2. Discuss unethical practices in advertising(2)</li> <li>3. Why ethics is important in advertising(5)</li> <li>4. Describe the ethical practices in HRM(2)</li> <li>5. Explain the ethical practices in finance and accounting(2)</li> <li>6. Describe the ethical practices in production(2)</li> <li>7. Discuss the ethics in IT(2)</li> <li>8. Describe the concepts of copyrights, patents and trademark(2)</li> <li>9. Define corporate governance. Explain its features(2)</li> <li>10. Explain the importance of corporate governance(2)</li> <li>11. Discuss in brief the evolution of corporate governance in India(4)</li> <li>12. Describe the principles of corporate governance(2)</li> <li>13. Explain the regulatory framework of corporate governance in India(2)</li> <li>14. Discuss SEBI guidelines with reference to Clause49 of listing agreement(4)</li> <li>15. Outline the concept of Audit Committee(4)</li> <li>16. Explain the role of independent directors(2)</li> <li>17. Separate protection of stakeholders under corporate governance(3)</li> <li>18. Describe the role of corporate boards(2)</li> <li>19. Outline the elements of good corporate governance(4)</li> <li>20. Explain the causes and consequences of failure of corporate governance(2)</li> </ol>
<p>Unit:-3 Corporate Social Responsibility</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Discuss the concept of CSR and its features(4)</li> <li>2. Analysis scope of CSR towards society/local community(4)</li> <li>3. Analysis scope of CSR towards employers(4)</li> <li>4. Analysis scope of CSR towards shareholders/investors(4)</li> <li>5. Analysis scope of CSR towards customers(4)</li> <li>6. Outline the CSR towards government(4)</li> <li>7. Describe the concept of corporate philanthropy(2)</li> <li>8. Analysis different models for implementation of CSR(4)</li> <li>9. Describe the drivers influencing the growth of CSR activities(2)</li> <li>10. Explain the CSR of leading Indian Corporations(2)</li> </ol>

	11. Outline the concept of CSR ScoreCard in India(4) 12. Describe the future of CSR in India(2) 13. Explain the role of NGOs and International Agencies in CSR(2) 14. Discuss the integration of CSR into business operations(4)
Unit:-4 Areas of CSR And CSR Policy	The learner will be able to:- 1. Describe the CSR and Environmental Concerns(2) 2. Analysis the steps involved in designing CSR Policy(4) 3. Identify which factors influencing CSR policy(2) 4. Discuss the role of HR professionals in CSR(4) 5. Describe the concept of ISO(2) 6. Describe the concept of SA8000(2) 7. Describe the concept of AA 1000(2) 8. Explain the UN Global Compact Principles(2) 9. Discuss the Global Reporting Initiative(4) 10. Understand the concept of CSR and Sustainable Development(2) 11. Explain CSR through Triple Line in Business(2)

Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Business Ethics</b>	<b>15</b>
	Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, • Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. • Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory • Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa • Emergence of new values in Indian Industries after economic reforms of 1991	
<b>2</b>	<b>Indian Ethical Practices and Corporate Governance</b>	<b>15</b>
	• <b>Ethics in Marketing and Advertising, Human Resources Management,</b>	

	<p>Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <ul style="list-style-type: none"> <li>• Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance</li> <li>• Regulatory Framework of Corporate Governance in India, SEBI Guidelines and Clause 49, Audit Committee, Role of Independent Directors, Protection of Stakeholders, Changing roles of corporate Boards</li> <li>• Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences</li> </ul>	
3	<b>Introduction to Corporate Social Responsibility</b>	<b>15</b>
	<p>Corporate Social Responsibility: Concept, Scope &amp; Relevance and Importance of CSR in Contemporary Society.</p> <ul style="list-style-type: none"> <li>• Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India.</li> <li>• CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India.</li> <li>• Role of NGO's and International Agencies in CSR, Integrating CSR into Business</li> </ul>	
4	<b>Areas of CSR and CSR Policy</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</li> <li>• CSR and environmental concerns.</li> <li>• Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</li> <li>• Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</li> <li>• CSR and Sustainable Development</li> <li>• CSR through Triple Bottom Line in Business</li> </ul>	

### References

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- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
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- Corporate Crimes and Financial Frauds, Dr.Sumit Sharma, New Delhi India
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
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- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
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- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
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- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social R

### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### **A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term Online Test (MCQ Based Questions)

20 Marks [Any Two activities of 10 marks each] Presentation/Group Discussion /Project/ Field visit / Subject related Individual activity

**B) Semester End Examinations – 60% 60 Marks**

**Question Paper Pattern**

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	<b>Attempt any two</b> a. b. c.	15 Marks
Q:3	<b>Attempt any two</b> a. b. c.	15 Marks
Q:4	<b>Attempt any two</b> a. b. c.	15 Marks

**Note: Full length questions may be divided into sub questions of 7/8 marks.**

AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI**

**(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com.-I Sem.-I**

**Cost Control: Inventory Management**

**Program: M.Com.**

**Course: M.Com.-I Sem.-I Cost Control: Inventory Management**

*(Choice Based Credit, Grading and Semester System with effect from  
the academic year 2022-2023)*

Rayat Shikshan Sanstha's  
**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**  
**Autonomous College**  
[University of Mumbai]  
Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I Sem.-I Cost Control: Inventory Management</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>UG</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2022-2023</b>

### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education



Rayat Shikshan Sanstha  
**Karmaveer Bhaurao Patil College, Vashi**  
Two Years Full Time Post Graduate Programme.  
Semester Pattern with Credit System  
Structure For M.Com.

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
<b>Semester I</b>							
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control OR Costing Techniques	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation OR Cost Control-Inventory Management	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
<b>Total</b>				<b>500</b>			<b>28</b>
<b>Semester II</b>							
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning OR Receivables Management	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100	60	40	4
<b>Total</b>				<b>500</b>			<b>28</b>
<b>Semester III</b>							
3.1	Direct Taxes	CC 7	PGCOM301	100	60	40	6

3.2	Advanced Financial Accounting OR Advanced Cost Accounting	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100	60	40	6
3.3	Advanced Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics OR Cost Analytics	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Indirect Taxes	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting OR Advanced Financial Management	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Strategic Performance Management & Business Valuation	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning OR Operations Management	SEC 4	PGCOM405.1 PGCOM405.2	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

### **Syllabus of Cost Control: Inventory Management**

Sr. No.	Topics	No. of lectures
<b>Module 1</b>	<b>Inventory Management Process: Recording Transactions</b>	<b>15</b>

<b>Module 2</b>	<b>Preparing Quotations</b>	<b>15</b>
<b>Module 3</b>	<b>Payments</b>	<b>15</b>
<b>Module 4</b>	<b>Inventory Management</b>	<b>15</b>
<b>Total Lectures</b>		<b>60</b>

### Course Outcomes

- To record transactions
- To prepare quotations
- To prepare payment statements
- To manage inventory

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Inventory Management Process: Recording Transactions</b>	<b>15</b>

	<ul style="list-style-type: none"> <li>a. Types of Transactions</li> <li>b. Purchase Transactions</li> <li>c. Sales Transactions</li> <li>d. <u>Creating Purchase Orders</u> Adding Buyer's Details, Delivery Location, Primary Document Details, Supplier Details, Place of Supply and adding of items</li> <li>e. <u>Order Confirmation</u></li> <li>f. <u>Creating Tax Invoice</u> Adding Buyer's Details, Delivery Location, Primary Document Details, Supplier Details, Place of Supply and adding of items</li> <li>g. Creating service Orders</li> <li>h. Service Confirmation</li> <li>i. Creating Adhoc Invoice</li> </ul>	
<b>2</b>	<b>Preparing Quotations</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Sales Quotation</li> <li>b. Request for Quotation</li> </ul>	
<b>3</b>	<b>Payments</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Payments Receivables/Payables</li> <li>b. Payments Received/Made</li> <li>c. Company Ledger: Logging of Payments</li> <li>d. Approval of Payments</li> </ul>	
<b>4</b>	<b>Inventory Management</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Item master</li> <li>b. Inventory Approvals</li> <li>c. Stock Movement</li> <li>d. Barcoding</li> </ul>	

## Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

### A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

20 Marks : Practical

### B) Semester End Examinations – 60% 60 Marks

#### Question Paper Pattern for Semester End Examination

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks
Que. 5	Do as directed (Any Four) A. Define (3 marks) B. Give Examples of (3 marks) C. Give Significance of (3 marks) D. Give One Word (3 marks) E. Match the Column (3 marks)	12 marks

AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)  
Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for M.Com.-II Sem.-III**

**Mutual Funds**

**Program: M.Com.**

**Course: M.Com.-II Sem.-III Mutual Funds**

*(Choice Based Credit, Grading and Semester System with effect from the  
academic year 2022-2023)*

Rayat Shikshan Sanstha's

**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-II. Sem.-III Mutual Funds</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>M.Com I</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	

<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2022-2023</b>



### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha  
**Karmaveer Bhaurao Patil College, Vashi**  
 Two Years Full Time Post Graduate Programme.  
 Semester Pattern with Credit System  
 Structure For M.Com

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
	<b>Semester I</b>						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control ( Credit6) OR Costing Techniques(Credits 6)	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation OR Cost Control-Inventory Management	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>

	<b>Semester II</b>						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning OR Receivables Management	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester III</b>						
3.1	Direct Taxes	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting OR Advanced Cost Accounting	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100	60	40	6
3.3	Advanced Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics OR Cost Analytics	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Indirect Taxes	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting OR	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6

	Advanced Financial Management						
4.3	Strategic Performance Management & Business Valuation	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning  OR  Operations Management	SEC 4	PGCOM405.1 PGCOM405.2	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

### Syllabus of Mutual Funds

<b>Sr. No.</b>	<b>Topics</b>	<b>No of lectures</b>
<b>Module1</b>	<b>Introduction to Mutual Funds</b>	15
<b>Module 2</b>	<b>Fund Management</b>	15
<b>Module 3</b>	<b>Accounting and valuation of Mutual Funds</b>	15
<b>Module 4</b>	<b>Prospectus and Annual Reports of Mutual Fund</b>	15
	<b>Total Lectures</b>	60

Module	Topics	No. of Lectures
1	<b>Introduction to Mutual Funds</b>	15
	<ul style="list-style-type: none"> <li>• Concept of mutual funds</li> <li>• Basic types of mutual funds</li> <li>• Advantages of mutual funds</li> <li>• Constituents and structure of a mutual fund</li> <li>• Processes, Rights and Obligations for Investors</li> <li>• Equity Markets and Mutual Funds</li> <li>• Debt Markets and Mutual Funds</li> <li>• Derivatives Markets and Mutual Funds</li>   <li>• SIP (Systematic Investment Plan) &amp; Developing Model Portfolio using Product Mix</li> </ul>	
2	<b>Fund Management</b>	15

	<p><b>Management of bond fund portfolio</b></p> <ul style="list-style-type: none"> <li>• Investment of bond funds</li> <li>• Basic characteristics of a bond</li> <li>• Bond valuation</li> <li>• Risks in bond investment</li> <li>• Techniques to enhance bond fund performance</li> <li>• Managing the bond fund</li> </ul> <p><b>Management of equity fund portfolio</b></p> <ul style="list-style-type: none"> <li>• Equity portfolio</li> <li>• Types of risks and returns that different asset classes offer</li> <li>• Equity share</li> <li>• Types of equity shares</li> <li>• Equity research</li> <li>• Valuation</li> <li>• Passive and active portfolio management</li> <li>• Portfolio strategies</li> </ul>	
3	<b>Accounting and valuation of Mutual Funds</b>	15
	<ul style="list-style-type: none"> <li>• NAV Concepts and Pricing</li> <li>• Calculating net asset value</li> <li>• Valuation Norms for Securities</li> <li>• Reporting and Disclosure Norms</li> <li>• The accounting principles followed by the mutual funds</li> <li>• Risk Return Analysis</li> </ul>	
4	<b>Prospectus and Annual Reports of Mutual Fund</b>	15
	<ul style="list-style-type: none"> <li>• Meaning and importance of mutual fund prospectus</li> <li>• The contents of a mutual fund prospectus</li> <li>• Constituents of Annual Report</li> <li>• Shareholder expense</li> <li>• Investment profile</li> <li>• Statement of assets and liabilities</li> <li>• Statement of operations</li> <li>• Statement of changes in net assets</li> </ul>	

	<ul style="list-style-type: none"> <li>• Financial highlights</li> <li>• Notes to financial statements</li> </ul>	
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### Course Outcomes

The learner will be able to:

- Understand the importance of Mutual funds
- Manage the funds
- Value the assets of Mutual funds
- Know the contents of Mutual funds prospectus

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating.**

### Question Paper Pattern For Semester End Examination for UG & PG

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks



Que. 5	Do as directed (Any Four)  A. Define (3 marks)  B. Give Examples of (3 marks)  C. Give Significance of (3 marks)  D. Give One Word (3 marks)  E. Match the Column (3 marks)	12 marks
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AC- 02 / 03 / 2019

Item No-2.13



**RayatShikshanSanstha's  
KARMAVEER BHOURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI**

**(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com Part-I. Sem.-I Strategic Management**

**Program: M.Com.**

**Course: M.Com Part-I. Sem.-I Strategic Management**

**(Choice Based Credit, Grading and Semester System  
with effect from the academic year 2019-2020)**

RayatShikshanSanstha's

**KarmaveerBhauraoPatil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-I Strategic Management</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>U.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>

**Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is a 2 years integrated degree Programme divided in 4 semesters. This is a choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree

programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable by providing different soft skills required for getting the jobs in industry.
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RayatShikshanSanstha's  
KarmaveerBhauraoPatil College, Vashi  
Two Years Full Time Post GraduateProgramme.  
Semester Pattern with Credit System  
Structure For M.Com I

Sem	Course Type		Course Title	WL	Cr.	CE	TE	Total
I	Core Courses (CC)	PGCOM101	Strategic Management	4	6	40	60	100
	Core Courses (CC)	PGCOM102	Economics for Business Decisions	4	6	40	60	100
	Core Courses (CC)	PGCOM103	Cost and Management Accounting	4	6	40	60	100
	Core Courses (CC)	PGCOM104	Business Ethics and Corporate Social Responsibility	4	6	40	60	100
						<b>24</b>		
II	Core Courses (CC)	PGCOM201	Research Methodology for Business	4	6	40	60	100
	Core Courses (CC)	PGCOM202	Economics for Business Decisions Macro Economics concepts and Applications	4	6	40	60	100
	Core Courses (CC)	PGCOM203	Corporate Finance	4	6	40	60	100
	Core Courses (CC)	PGCOM204	E-Commerce		6			
						<b>24</b>		

## Strategic Management Modules at a Glance

### Topics At Glance

Sr. No.	Topics	No of lectures
<b>Module1</b>	Introduction to Strategic Management	15
<b>Module 2</b>	Strategy Formulation, Implementation and Evaluation	15
<b>Module 3</b>	Business, Corporate and Global Strategies	15
<b>Module 4</b>	Emerging Strategic Trends	15

## Course Outcomes

Unit title	Learning Outcomes
Introduction to Strategic Management	<p>The learner will be able to</p> <ol style="list-style-type: none"> <li>1. Describe the feature of strategic management[2]</li> <li>2. Illustrate the benefits of Strategic management[3]</li> <li>3. Sequences the level of strategies[4]</li> <li>4. Categorized the level of strategies[4]</li> <li>5. Illustrate the component of business environment[3]</li> </ol>
Strategy Formulation, Implementation and Evaluation	<p>The learner will be able to</p> <ol style="list-style-type: none"> <li>1. Understand stages in strategy formulation[2]</li> <li>2. Illustrate the alternative strategies[3]</li> <li>3. Illustrate the strategic analysis and choice[3]</li> <li>4. Discuss corporate portfolio analysis[4]</li> <li>5. Examine the role of strategic implementation[4]</li> <li>6. Describe strategic evaluation and control technique[2]</li> </ol>
Business, Corporate and Global Strategies	<p>The learner will be able to</p> <ol style="list-style-type: none"> <li>1. Explain the concept of corporate restructuring strategies[2]</li> <li>2. Illustrate the causes of corporate renewal strategies[3]</li> <li>3. Categorized the factors of corporate renewal strategies[4]</li> <li>4. Illustrate importance of strategic alliance[3]</li> <li>5. Justify the role Public Private Participation (PPP) model[5]</li> <li>6. Evaluate the contribution of IT sector in Indian business[5]</li> </ol>
Emerging Strategic Trends	<p>The learner will be able to</p> <ol style="list-style-type: none"> <li>1. Illustrate the reasons for growing BPO and KPO business in India[3]</li> <li>2. Explain the concept of business reengineering[2]</li> <li>3. Explain the concept of disaster management[2]</li> </ol>

	<ol style="list-style-type: none"> <li>4. Determine the problems and consequences of disasters[5]</li> <li>5. Understand the strategies for managing/preventing and cope up strategies[2]</li> <li>6. Explain the process of business start ups [2]</li> <li>7. Illustrate the government initiatives in Make In India model[3]</li> </ol>
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**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

### Detailed Syllabus

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	Introduction to Strategic Management	<b>15</b>
	Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. <ul style="list-style-type: none"> <li>• Levels of Strategies: Corporate, Business and Operational Level Strategy</li> <li>• Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</li> <li>• Business Environment: Components of Environment- Micro and Macro and Environmental Scanning</li> </ul>	
<b>2</b>	Strategy Formulation, Implementation and Evaluation	<b>15</b>
	<ul style="list-style-type: none"> <li>• Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</li> <li>• Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix,</li> <li>• ETOP- Environmental Threat and Opportunity Profile, Porter's Five Forces Framework for analyzing competition in business .Strategic Choice- Factors and Importance.</li> <li>• Strategic Implementation: Steps, Importance and Problems, Resource Allocation Importance &amp; Challenges</li> <li>• Strategic Evaluation and Control: Importance, Limitations and Techniques</li> <li>• Budgetary Control: Advantages, Limitations</li> </ul>	
<b>3</b>	Business, Corporate and Global Strategies	
	<ul style="list-style-type: none"> <li>• Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</li> <li>• Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</li> <li>• Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</li> <li>• Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</li> </ul>	
<b>4</b>	Emerging Strategic Trends	
	<ul style="list-style-type: none"> <li>• Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</li> <li>• Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering</li> </ul>	

	<p>Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies.</p> <ul style="list-style-type: none"> <li>• Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness</li> </ul>	
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### **Reference Books**

1. Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, PrashantSalwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
2. Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi • Globalization, Liberalization and Strategic Management - V. P. Michael
3. Business Policy and Strategic Management – SukulLomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi • Strategic Management – Fred R. David, Published by Prentice Hall International
4. Business Policy and Strategic Management – Dr AzharKazmi, Published by Tata McGraw Hill Publications • Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill • Public Enterprise Management and Privatisation – LaxmiNarain Published by S.Chand& Company Ltd, New Delhi
5. Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd • Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
6. At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
7. Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
8. Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
9. Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi • Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi
10. Public Sector Perspective, by Dr M.VeerappaMoily

### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-



**A) Internal Assessment – 40% 40 Marks**

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

**B) Semester End Examinations – 60% 60 Marks**

**Question Paper Pattern**

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q:1	Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	<b>Attempt any two</b> a. b. c.	15 Marks
Q:3	<b>Attempt any two</b> a. b. c.	15 Marks
Q:4	<b>Attempt any two</b> a. b. c.	15 Marks

**Note: Full length questions may be divided into sub questions of 7/8 marks.**

AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com.-I Sem.-II Corporate Finance**

**Program: M.Com.**

**Course: M.Com.-I Sem.-II Corporate Finance**

*(Choice Based Credit, Grading and Semester System with effect from  
the academic year 2021-2022)*

**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-II Corporate Finance</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>

### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Two Years Full Time Post Graduate Programme.  
Semester Pattern with Credit System  
Structure For M.Com

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
<b>Semester I</b>							
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Cost Accounting OR Management Accounting	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Digital Marketing OR Use of Advance Excel in Accounting	SEC 1	PGCOM105	100	60	40	4
<b>Total</b>				<b>500</b>			<b>28</b>
<b>Semester II</b>							
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Financial Management	DSE 3 DSE 4	PGCOM203	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Marketing Analytics OR Business Analytics	SEC 3	PGCOM205	100	60	40	4
<b>Total</b>				<b>500</b>			<b>28</b>
<b>Semester III</b>							

3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 3	PGCOM302	100	60	40	6
3.3	Cost Control & Cost System	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Cooperative Societies Accounting OR Personal Financial Planning	SEC 3	PGCOM305	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402	100	60	40	6
4.3	Application of Cost Accounting	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

## Syllabus of Corporate Finance

Sr. No.	Topics	No of lectures
<b>Module1</b>	Financial Goals and Risk & Return of Firm	15
<b>Module 2</b>	Capital Budgeting	15
<b>Module 3</b>	Financial Analysis - Application of Ratio Analysis in Financial Decision Making	15
<b>Module 4</b>	Financial Decisions	15
<b>Total Lectures</b>		60

### Course Outcomes

- To introduce the functions of finance management(1)
- To imbibe basic concepts which enable the financial decision making(3)
- To analyse capital structure decisions(4)
- To analyse investment decisions(4)

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Financial Goals and Risk &amp; Return of Firm</b>	<b>15</b>
	<p>Financial Management – Introduction to finance, objectives of financial management – Firm Value and equity value– profit maximization and wealth maximization - Changing role of finance managers - Organization of finance function.</p> <p>Agency model; problem and agency cost – Stockholders and Managers; bondholders and society</p> <p>Disciplining management through corporate governance - Sustainability model.</p> <p>Concepts of Risk and Return – Diversifiable and Non-Diversifiable risk - Risk &amp; return of single asset, risk and Return of a portfolio, Measurement of market risk for single asset and portfolio.</p>	
<b>2</b>	<b>Capital Budgeting</b>	<b>15</b>
	<p>Investment Rules: Capital budgeting methods and their limitations - Comparing projects with varying lives with varying cash flows - Capital budgeting decision rules.</p>	
<b>3</b>	<b>Financial Analysis - Application of Ratio Analysis in Financial Decision Making</b>	<b>15</b>



	<p>Management Analysis</p> <ul style="list-style-type: none"> <li>• Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed</li> <li>• Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</li> <li>• Liquidity Ratios: Current Ratio, Quick Ratio</li> <li>• Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio</li> <li>• Investor's Analysis</li> <li>• Earnings per Share, P/E Ratio, Dividend Yield</li> </ul>	
4	Financial Decisions	15
	<p>Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital</p> <ul style="list-style-type: none"> <li>• Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio</li> <li>• Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose</li> </ul>	

## Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

### A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

20 Marks [Any Two Activities of 10 marks each] Mini project / Group Discussion / Seminar / Social Activity / Subject related individual activity.

### B) Semester End Examinations – 60% 60 Marks

#### Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

**Note : Full length questions may be divided into sub questions of 7/8 marks.**



AC- 02/03/ 2019

Item No- 2.13



**RayatShikshanSanstha's  
KARMAVEER BHURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com Part-I. Sem.-II E-Commerce**

**Program: M.Com.**

**Course: M.Com Part-I. Sem.-II E-Commerce**

**(Choice Based Credit, Grading and Semester System  
with effect from the academic year 2019-2020)**

RayatShikshanSanstha's

**KarmaveerBhauraoPatil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-II E-Commerce</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>New</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>

### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is a 2 years integrated degree Programme divided in 4 semesters. This is a choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

KarmaveerBhauraoPatil College, Vashi  
Two Years Full Time Post Graduate Programme.  
Semester Pattern with Credit System  
Structure For M.Com I

Sem	Course Type		Course Title	WL	Cr.	CE	TE	Total
I	Core Courses (CC)	PGCOM101	Strategic Management	4	6	40	60	100
	Core Courses (CC)	PGCOM102	Economics for Business Decisions	4	6	40	60	100
	Core Courses (CC)	PGCOM103	Cost and Management Accounting	4	6	40	60	100
	Core Courses (CC)	PGCOM104	Business Ethics and Corporate Social Responsibility	4	6	40	60	100
						<b>24</b>		
II	Core Courses (CC)	PGCOM201	Research Methodology for Business	4	6	40	60	100
	Core Courses (CC)	PGCOM202	Economics for Business Decisions Macro Economics concepts and Applications	4	6	40	60	100
	Core Courses (CC)	PGCOM203	Corporate Finance	4	6	40	60	100
	Core Courses (CC)	PGCOM204	E-Commerce		6			
						<b>24</b>		

## E-Commerce

Sr. No.	Topics	No of lectures
<b>Module1</b>	Introduction to Electronic Commerce – Evolution and Models	15
<b>Module 2</b>	World Wide Web and E-enterprise	15
<b>Module 3</b>	E-marketing and Electronic Payment System	15
<b>Module 4</b>	Legal and Regulatory Environment and Security issues of E-commerce	15

## Course Outcomes

Unit Title	Learning Outcomes
Unit:-1 Introduction to Electronic Commerce- Evaluation and Models	The learner will be able to:- <ol style="list-style-type: none"> <li>1. Describe the history of Electronic Commerce(2)</li> <li>2. Outline the roadmap of E-Commerce in India(4)</li> <li>3. Discuss the main activities of E-Commerce(4)</li> <li>4. Describe the functions of E-Commerce(2)</li> <li>5. Explain the scope of E-Commerce(2)</li> <li>6. Discuss the benefits and challenges of e-commerce in India(4)</li> <li>7. Explain the E-Commerce business strategies for marketing(2)</li> <li>8. Understand the concept of sales and promotion(2)</li> <li>9. Describe the concept of business models of e-commerce(2)</li> <li>10. Outline the concept of B2B and its features(4)</li> <li>11. Describe the concept of B2C(2)</li> <li>12. Understand the concept of B2G(2)</li> <li>13. Explain the needs and importance of B2B E-commerce(2)</li> <li>14. Outline the E-Commerce Sales Product Life Cycle(ESLC) Model with example(4)</li> </ol>
Unit:-2 World Wide Web and E-enterprise	The learner will be able to:- <ol style="list-style-type: none"> <li>1. Describe the concept of WWW(1)</li> <li>2. Discuss the reasons for building own website(2)</li> </ol>



	<ol style="list-style-type: none"> <li>3. Outline the various benefit of website(4)</li> <li>4. Understand the reasons to have a domain name(2)</li> <li>5. Analysis the steps for registration of a Domain name(3)</li> <li>6. Explain the role of web site in B2C E-commerce(2)</li> <li>7. Explain the concept of push &amp; pull approaches in E-commerce(2)</li> <li>8. Understand the web-site design principle(2)</li> <li>9. Analysis the principle to be kept in mind while designing the different elements of a website(4)</li> <li>10. Discuss the concept of EDI &amp; its advantages(4)</li> <li>11. Outline the disadvantages of EDI(4)</li> <li>12. Why use new technologies in E-commerce(5)</li> <li>13. Classify the E-CRM(4)</li> <li>14. Outline the functional components of E-CRM(4)</li> <li>15. Distinguish between conventional and E-organization(4)</li> <li>16. Describe the features of Organisation of Business in an E-enterprise(2)</li> <li>17. Explain the benefits of e-enterprise(2)</li> <li>18. Explain the limitations of e-enterprise(2)</li> </ol>
<p>Unit:-3 E-marketing and Electronic Payment System</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Describe the concept of e-marketing and its scope(2)</li> <li>2. Analysis the techniques of e-marketing(4)</li> <li>3. Explain the various forms of online advertisement(2)</li> <li>4. Why web advertising is importance for the business.</li> <li>5. Describe the role of social media(2)</li> <li>6. Outline the e-commerce customer strategies for purchasing and support activities(4)</li> <li>7. Discuss the steps involved in planning for electronic commerce(4)</li> <li>8. Outline the benefits that arise out of online shopping(4)</li> <li>9. Explain the various limitations of online shopping(2)</li> <li>10. Justify an internet business in detail(5)</li> <li>11. Discuss the concept of E-payment System&amp; its features(4)</li> <li>12. Explain the SET Protocol for credit card payment(2)</li> <li>13. Outline the steps in making a credit card purchase using the SET protocol(4)</li> <li>14. Explain the prepaid e-payment service with the help of diagram(4)</li> <li>15. Classify the prepaid payment instruments(4)</li> <li>16. Analyses about the phases of post-paid e-payment system(4)</li> <li>17. Classify the payment system with help of chart(4)</li> </ol>

	<p>18. Describe the concept of credit and legal risks(4)</p> <p>19. List out the risk management in payment system(1)</p> <p>20. Explain the core principles of e-payment(2)</p> <p>21. Describe the set standard or principles of e-payment(2)</p>
<p>Unit:-4</p> <p>Legal and Regulatory Environment and Security issues of E-Commerce</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> <li>1. Explain the cyber laws given at world level(2)</li> <li>2. Outline the Different kinds of cyber-crimes(4)</li> <li>3. Discuss about the Indian Cyber Laws(4)</li> <li>4. Describe the positive Aspects of the Indian IT Act, 2000(3) (2)</li> <li>5. Explain the limitations of cyber-laws in India(2)</li> <li>6. Describe the concept of Hackers(2)</li> <li>7. Describe the concept of web vandals(2)</li> <li>8. Explain the concept of e-mail abuse in detail(2)</li> <li>9. Understanding the forms and features of software piracy(2)</li> <li>10. Explain about the software patent(2)</li> <li>11. Discuss on various issues in Direct Tax(4)</li> <li>12. Discuss about the issues in Indirect Tax(4)</li> <li>13. Describe the importance of electronic records as evidence(2)</li> <li>14. Explain the risk management approaches to e-commerce security(2)</li> <li>15. Classify the threats in e-commerce(4)</li> <li>16. Outline the sources of threats in e-commerce(4)</li> <li>17. Explain the importance of protecting electronic commerce assets and intellectual property(2)</li> <li>18. Describe the concept of traditional securities tools(2)</li> <li>19. Outline the new software security tools(4)</li> <li>20. Describe the features of clients server network security(2)</li> <li>21. Describe the concept of electronic signature and its features(2)</li> <li>22. Outline the features of encryption(4)</li> <li>23. Discuss the features of public and private key infrastructure(4)</li> <li>24. Distinguish between public and private key infrastructure(4)</li> </ol>

Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Module	Topics	No. of Lectures
1	<b>Introduction to Electronic Commerce –Evolution and Models</b>	15
	<p><b>Evolution of E-Commerce</b>-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E- Commerce.</p> <ul style="list-style-type: none"> <li>• <b>Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</b></li> <li>• <b>Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G)</b></li> <li>• Concepts of other models of E-commerce.</li> <li>• Business to Consumer E-Commerce process, Business to Business E-Commerce-Need and Importance, alternative models of B2B E-Commerce.</li> <li>• E-Commerce Sales Product Life Cycle (ESLC) Model</li> </ul>	
2	<b>World Wide Web and E-enterprise</b>	15
	<p><b>World Wide Web</b>-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</p> <ul style="list-style-type: none"> <li>• <b>EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in E-commerce.</b></li> <li>• <b>Applications of E-commerce and E-enterprise - Applications</b></li> <li>• <b>Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</b></li> <li>• <b>Managing the E-enterprise- Introduction, Managing the</b></li> <li>• <b>E-enterprise, Comparison between Conventional and</b></li> <li>• <b>E-Organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E- enterprise</b></li> </ul>	
3	<b>E-marketing and Electronic Payment System</b>	15
	<ul style="list-style-type: none"> <li>• <b>E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</b></li> <li>• <b>E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives, The pros and cons of online shopping. Justify an Internet business.</b></li> <li>• <b>Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</b></li> <li>• <b>Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</b></li> </ul>	

4	<b>Legal and Regulatory Environment and Security issues of E-commerce</b>	<b>15</b>
	<p>Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</p> <ul style="list-style-type: none"> <li>• Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</li> <li>• Security Issues in E-Commerce- Risk management approach to Ecommerce Security-Types and sources of threats, Protecting electronic commerce assets and intellectual property.</li> <li>• Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</li> </ul>	

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### Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

**A) Internal Assessment – 40% 40 Marks**

**A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term Online Test (MCQ Based Questions)

20 Marks [Any Two activities of 10 marks each] Presentation/Group Discussion /Project/ Field visit / Subject related Individual activity

**B) Semester End Examinations – 60% 60 Marks**

**Question Paper Pattern**

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q: 1	Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q: 2	<b>Attempt any two</b> a. b. c.	15 Marks
Q: 3	<b>Attempt any two</b> a. b. c.	15 Marks
Q: 4	<b>Attempt any two</b> a. b. c.	15 Marks

**Note: Full length question may be divided in to sub questions of 7/8 marks.**



AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)  
Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for M.Com.-I Sem.-I**

**Management Accounting and Control System**

**Program: M.Com.**

**Management Accounting and Control System**

***(Choice Based Credit, Grading and Semester System with effect from  
the academic year 2021-2022)***

**KarmaveerBhauraoPatil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-I Management Accounting and Control System</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>U.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2021-22</b>



### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha  
**Karmaveer Bhaurao Patil College, Vashi**  
 Two Years Full Time Post Graduate Programme.  
 Semester Pattern with Credit System  
 Structure For M.Com

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
	<b>Semester I</b>						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Cost Accounting OR Management Accounting	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Digital Marketing OR Use of Advance Excel in Accounting	SEC 1	PGCOM105	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester II</b>						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Financial Management	DSE 3 DSE 4	PGCOM203	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Marketing Analytics OR Business Analytics	SEC 3	PGCOM205	100	60	40	4

	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester III</b>						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 3	PGCOM302	100	60	40	6
3.3	Cost Control & Cost System	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Cooperative Societies Accounting OR Personal Financial Planning	SEC 3	PGCOM305	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402	100	60	40	6
4.3	Application of Cost Accounting	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

## Management Accounting and Control System

### Sem I

SN	Modules	No. of Lectures
1	Accounting for Emerging Sectors	15
2	Application of Management Accounting Techniques	15
3	Capital Budgeting Decision	15
4	Working Capital Management	15
<b>Total</b>		<b>60</b>

### Course Outcomes (Cos)

1. It will enhance the abilities of learners to develop the concept of management accounting and its significance in the business.(3)
2. It will develop the abilities of learners to analyze the financial statements.(4)
3. It will enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.(4)
4. It will make the students develop competence with their usage in managerial decision making and control.(3)
5. It will help to understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
6. understand the concept of Working(1)
7. It will create understanding of the concept Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.(1)

## Modules:

<b>Unit I: Accounting for Emerging Sectors</b>	<ol style="list-style-type: none"><li>1. Emergence of Management Accounting</li><li>2. Advantages of Management Accounting</li><li>3. Distinction between Management Accounting and Cost Accounting</li><li>4. Management Accounting as a decision making tool.</li><li>5. Green Accounting</li></ol>
<b>Unit II: Application of Management Accounting Techniques</b>	<ol style="list-style-type: none"><li>1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors</li><li>2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing</li><li>3. Techniques and Managerial Cost Accounting</li><li>4. Standardization of Accounting System<ol style="list-style-type: none"><li>a. Fixed and Variable Cost Analysis</li><li>b. Application of Fixed and Variable Cost Analysis technique in decision making process</li></ol></li></ol>
<b>Unit III: Capital Budgeting Decision</b>	<ol style="list-style-type: none"><li>1. Meaning, Definition of Capital Budgeting,</li><li>2. Time value of money.</li><li>3. Tools of evaluation of the project based on traditional techniques and modern techniques - ARR, Payback Period, Discounted Payback Period, NPV, PI &amp; IRR</li></ol>
<b>Unit IV: Working Capital Management</b>	<ol style="list-style-type: none"><li>1. Concept and definition of working capital,</li><li>2. Determination of Working capital, Assessment of Working Capital needs</li><li>3. Study of components of working capital such as cash management</li><li>4. Accounts receivable management and inventory management.</li><li>5. Assessment of Working Capital Needs ( Practical Problem)</li></ol>

## Suggested Readings :

1. Management Accounting ,P.C. Tulsian,Tata McGraw Hill Publishing Company New Delhi

2. Management Accounting A.Mukherjee & M. Hanif,Tata McGraw Hill Publishing Company, New Delhi
3. Management Accounting,S. N. Maheshwari & S.K. Maheshwari,Vikas Publishing House Pvt. Ltd. New Delhi
4. Advanced Accounting M. C. Shukla & S.P. Gerwal S. Chand and Co. Ltd. New Delhi
5. Advanced Accountancy S.P. Jain & K.N. Narang Kalyani Publishers New Delhi
6. Advanced Accountancy R.L. Gupta & M. Radhaswamy S. Chand and Co. Ltd. New Delhi
7. Advanced Accounting Dr. Sadashiv Sirgave Success Publications Pune
8. Principles of Management Accounting, S. N. Maheshwari Vikas Publishing House Pvt. Ltd. New Delhi
9. Management Accounting, I.M. Pandey Vikas Publishing House Pvt. Ltd. New Delhi
10. Advanced Management Accounting ,Ravi Kishore Taxman New Delhi
11. Management Accounting, Dr. Arun Gaikwad Success Publications Pune
12. Management Accounting, Dr. Yashodhan Mithare Success Publications Pune

### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### **A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term test

20 Marks [Any Two Activities of 10 marks each] Mini project / Group Discussion / Seminar / Social Activity / Subject related individual activity.

## B) Semester End Examinations – 60% 60 Marks

### Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q-1	Full Length Practical Question	15 Marks
	OR	
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
	OR	
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
	OR	
Q-3	Full Length Practical Question	15 Marks

Q-4	Objective Questions*  (*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
Q-4	OR Theory questions*  (*Short notes / short questions)	15 Marks

**Note : Full length questions may be divided into sub questions of 7/8 marks.**



AC- / / 2021

Item No-



**Rayat Shikshan Sanstha's  
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.COM**

**PERSONAL INVESTMENT PLANNING**

**Program: M.Com.**

**Course: M.Com. Personal investment planning**

**(Choice Based Credit System with effect from the academic  
year 2022-2023)**

Rayat Shikshan Sanstha's  
**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**  
**Autonomous College**  
[University of Mumbai]  
Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com. Personal investment planning.</b>
<b>2</b>	<b>Eligibility for Admission</b>	
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semesters</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2022-2023</b>

## PG Programme Structure

Course No	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE
<b>Semester I</b>						
1.1	Strategic Management	CC 1	PGCOM101	100	60	4
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	4
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	4
1.4	Financial Analysis & Control ( Credit 6) OR Costing Techniques Examinations(Credits 6)	DSE 1  DSE 2	PGCOM103.1  PGCOM103.2	100  100	60  60	4  4
1.5	Mutual Fund Valuation (Credits 4) OR Cost Control - Inventory Management (Credits 4)	SEC 1  SEC 2	PGCOM105.1  PGCOM105.2	100  100	60  60	4  4
<b>Total</b>				<b>500</b>		

	<b>Semester II</b>					
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	4
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	4
2.3	Corporate Finance (Credits 6) OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100 100	60 60	4 4
2.4	E-Commerce	CC 6	PGCOM204	100	60	4
2.5	Personal Investment Planning (Credits 4) OR Receivable Management (Credits 4)	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100 100	60 60	4 4
	<b>Total</b>			<b>500</b>		
	<b>Semester III</b>					
3.1	Direct Tax	CC 7	PGCOM301	100	60	4
3.2	Advanced Financial Accounting (Credits 6) OR Advance Cost Accounting (Credits 6)	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100 100	60 60	4 4
3.3	Advance Auditing	CC 8	PGCOM303	100	60	4
3.4	Project Work I	CC 9	PGCOM304	100	60	4
3.5	Financial Analytics Practices (Credits 4) OR Cost Analytics Practices (Credits 4)	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100 100	60 60	4 4
	<b>Total</b>			<b>500</b>	60	4
	<b>Semester IV</b>					
4.1	Indirect Tax	CC 10	PGCOM401	100	60	4
4.2	Corporate Financial Accounting (Credits 6) OR Advance Financial Management (Credits 6)	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100 100	60 60	4 4

4.3	Strategic Performance Management & Business Valuation (Credits 6)	CC 11	PGCOM403	100	60	4
4.4	Project Work II (Internship Project)	CC 12	PGCOM404	100	60	4
4.5	Personal Tax Planning (Credits 4)	SEC 7	PGCOM405.1	100	60	4
	OR Operation Management (Credits 4)	SEC 8	PGCOM405.2	100	60	4
<b>Total</b>				<b>500</b>		
					Total	

**Personal investment planning  
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	KEY PRINCIPLES OF INVESTING	15
2	INVESTMENT OPTIONS AND PORTFOLIO MANAGEMENT	15
3	UNDERSTANDING MARKET VOLATILITY	15
4	DIVERSIFICATION AND RISK REDUCTION	15
	<b>Total</b>	<b>60</b>

**Course Outcomes:**

After completion of the syllabus, The Learner will be able to:

1. Describe the types of investment options. (2)
2. Explain the role and functions of financial regulators. (4)
3. Evaluate Mutual Fund Schemes and choose appropriate schemes for investment. (5)
4. Enlist the financial regulators. (1)
5. Differentiate between various investment options (3)
6. Evaluate the process of stock market.

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Sr. No.	Modules / Units
1	<b>Module 1: Key principles of investing</b>

	<ul style="list-style-type: none"> <li>● Money: meaning and definition, ways to save more money; making money work; time value of money.</li> <li>● Current income statement: Meaning and features; saving by calculating where cash is going- current income statement analysis; adoption of proper tax strategy to save money.</li> <li>● Budget: meaning and definition; importance of budget; protection of money by creating a proper budget (ways to reduce expenses).</li> <li>● Insurance: meaning and definition; types of insurance; role of insurance in protecting family and assets.</li> <li>● Profiles of successful wealthy people and how they protect and manage their money.</li> </ul>
<b>2</b>	<b>Module 2: Investment options and portfolio management</b>
	<ul style="list-style-type: none"> <li>● Investment in stock market: meaning; factors to be considered before investing in stocks; steps for investing in stock market; role of BSE and NSE; SEBI- Introduction; role and function of SEBI.</li> <li>● Mutual funds: Meaning of Mutual Fund; Structure in India; Types of Mutual Fund schemes: Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP);</li> <li>● Investment in bonds and commodities; investment in money market instrument; investment in gold ETF</li> <li>● Investment in real estate, gold.</li> </ul>
<b>3</b>	<b>Module 3- understanding market volatility</b>
	<ul style="list-style-type: none"> <li>● Interest rates: meaning, how interest rate is determined, understanding interest rate; types of interest rate- simple interest and compound interest.</li> <li>● Stock valuation: meaning; absolute valuation (intrinsic valuation) and relative valuation.</li> <li>● Evaluation of portfolio performance: meaning; conventional and risk adjusted method of portfolio evaluation.</li> </ul>
<b>4</b>	<b>Module 4- Diversification and risk deduction</b>
	<ul style="list-style-type: none"> <li>● Diversification of portfolio- meaning.</li> <li>● Role/importance of diversification in risk deduction.</li> <li>● Strategies for portfolio diversification</li> </ul>

### Question Paper Pattern For Semester End Examination for UG & PG

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks
Que. 5	Do as directed (Any Four) A. Define (3 marks) B. Give Examples of (3 marks) C. Give Significance of (3 marks) D. Give One Word (3 marks) E. Match the Column (3 marks)	12 marks



AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's  
KARMAVEER BHURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI**

**(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com.-I Sem.-II**

**Receivables Management**

**Program: M.Com.**

**Course: M.Com.-I Sem.-II Receivables Management**

*(Choice Based Credit, Grading and Semester System with effect from  
the academic year 2022-2023)*

Rayat Shikshan Sanstha's

**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No.</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I Sem.-II Receivables Management</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>M.Com I</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2022-2023</b>



### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Two Years Full Time Post Graduate Programme.  
Semester Pattern with Credit System  
Structure For M.Com

<b>Programme Structure</b>							
<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Full Marks</b>	<b>End-term Marks</b>	<b>CIE Marks</b>	<b>Credit Points</b>
	<b>Semester I</b>						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control ( Credit6) OR Costing Techniques(Credits 6)	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation OR Cost Control-Inventory Management	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester II</b>						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning OR	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100	60	40	4

	Receivables Management						
	<b>Total</b>			<b>500</b>			<b>28</b>
	<b>Semester III</b>						
3.1	Direct Taxes	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting OR Advanced Cost Accounting	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100	60	40	6
3.3	Advanced Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics OR Cost Analytics	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	<b>Total</b>			<b>500</b>	60	40	<b>28</b>
	<b>Semester IV</b>						
4.1	Indirect Taxes	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting OR Advanced Financial Management	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Strategic Performance Management & Business Valuation	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning  OR  Operations Management	SEC 4	PGCOM405.1 PGCOM405.2	100	60	40	4
	<b>Total</b>			<b>500</b>			<b>28</b>
					Total		<b>112</b>

### Syllabus of Receivables Management

Sr. No.	Topics	No of lectures
<b>Module1</b>	Introduction to Bills Receivable Management	15
<b>Module 2</b>	Approving the Credit	15
<b>Module 3</b>	The Process of Billing & Collecting the Money	15
<b>Module 4</b>	Internal Controls & Annual Audit	15
<b>Total Lectures</b>		<b>60</b>

### Course Outcomes

- To introduce management of accounting receivables.
- To know how to approve the credit.
- To understand and apply the process of billing and collection
- To understand the procedure of Internal Controls and annual audits of the company.

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Bills Receivable Management</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Introduction to Bills Receivable Management</li> <li>b. Process of Receivables Management</li> <li>c. Role of Manager in receivable management</li> </ul>	
<b>2</b>	<b>Approving the Credit</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Process of approving the credit</li> <li>b. Credit Card Processing</li> <li>c. Developing a Credit Policy</li> </ul>	
<b>3</b>	<b>The Process of Billing &amp; Collecting the Money</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Ideal Billing Procedure</li> <li>b. Challenges faced in Billing Procedure</li> <li>c. Collection Process</li> <li>d. Handling Customers</li> </ul>	
<b>4</b>	<b>Internal Controls &amp; Annual Audit</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>a. Customer Service</li> <li>b. Internal Controls to prevent error and theft</li> </ul>	



	c. Company Audit	
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### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### **A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term test

20 Marks : Journal

#### **B) Semester End Examinations – 60% 60 Marks**

#### **Question Paper Pattern for Semester End Examination**

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks

Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks
Que. 5	<p>Do as directed (Any Four)</p> <p>A. Define (3 marks)</p> <p>B. Give Examples of (3 marks)</p> <p>C. Give Significance of (3 marks)</p> <p>D. Give One Word (3 marks)</p> <p>E. Match the Column (3 marks)</p>	12 marks

AC- 02/ 03/ 2019

Item No- 2.13



**RayatShikshanSanstha's  
KARMAVEER BHURAO PATIL COLLEGE, VASHI.  
NAVI MUMBAI  
(AUTONOMOUS COLLEGE)  
Sector-15- A, Vashi, Navi Mumbai - 400 703**

**Syllabus for M.Com Part-I.Sem.-II Research**

**Methodology**

**Program: M.Com.**

**Course: M.Com Part-I. Sem.-II Research Methodology**

**(Choice Based Credit, Grading and Semester System  
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

**Karmaveer Bhaurao Patil College Vashi, Navi Mumbai**

**Autonomous College**

[University of Mumbai]

Syllabus for Approval

<b>Sr. No .</b>	<b>Heading</b>	<b>Particulars</b>
<b>1</b>	<b>Title of Course</b>	<b>M.Com Part-I. Sem.-II Research Methodology</b>
<b>2</b>	<b>Eligibility for Admission</b>	<b>B.Com Degree</b>
<b>3</b>	<b>Passing Marks</b>	
<b>4</b>	<b>Ordinances/Regulations (if any)</b>	
<b>5</b>	<b>No. of Years/Semesters</b>	<b>One year/Two semester</b>
<b>6</b>	<b>Level</b>	<b>P.G.</b>
<b>7</b>	<b>Pattern</b>	<b>Semester</b>
<b>8</b>	<b>Status</b>	<b>Revised</b>
<b>9</b>	<b>To be implemented from Academic year</b>	<b>2019-2020</b>

### **Preamble of the Syllabus:**

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's  
Karmaveer Bhaurao Patil College, Vashi  
Two Years Full Time Post Graduate Programme.  
Semester Pattern with Credit System  
Structure for M.Com I

Sem	Course Type		Course Title	W L	Cr.	C E	TE	Total
I	Core Courses (CC)	PGCOM101	Strategic Management	4	6	40	60	100
	Core Courses (CC)	PGCOM102	Economics for Business Decisions	4	6	40	60	100
	Core Courses (CC)	PGCOM103	Cost and Management Accounting	4	6	40	60	100
	Core Courses (CC)	PGCOM104	Business Ethics and Corporate Social Responsibility	4	6	40	60	100
						<b>24</b>		
II	Core Courses (CC)	PGCOM201	Research Methodology for Business	4	6	40	60	100
	Core Courses (CC)	PGCOM202	Economics for Business Decisions Macro Economics concepts and Applications	4	6	40	60	100
	Core Courses (CC)	PGCOM203	Corporate Finance	4	6	40	60	100
	Core Courses (CC)	PGCOM204	E-Commerce		6			
						<b>24</b>		

## Research Methodology for Business

Sr. No.	Topics	No of lectures
<b>Module1</b>	Introduction to Research	15
<b>Module 2</b>	Research Process	15
<b>Module 3</b>	Data Processing and Statistical Analysis	15
<b>Module 4</b>	Research Reporting and Modern Practices in Research	15

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## Course Outcomes:

Unit title	Learning Outcomes
Introduction to Research	The learner will be able to <ol style="list-style-type: none"> <li>1. Describe features of research [2]</li> <li>2. Explain the types of research [2]</li> <li>3. Illustrate the importance of research design[3]</li> <li>4. Justify the significances of review of literature[5]</li> <li>5. Formulate hypothesis[3]</li> <li>6. Explain the significances of sampling methods[2]</li> </ol>
Research Process	The learner will be able to <ol style="list-style-type: none"> <li>1. Arrange the stages in research process[4]</li> <li>2. Distinguish the primary and secondary data[4]</li> <li>3. Suggest the method of data collection[5]</li> <li>4. Prepare the questionnaire[4]</li> </ol>
Data Processing and Statistical Analysis	The learner will be able to <ol style="list-style-type: none"> <li>1. Explain different type of hypothesis testing[2]</li> <li>2. Interprets the data [3]</li> <li>3. Illustrate the processing of data[3]</li> <li>4. Analysis the data for using different statistical tool[4]</li> </ol>
Research Reporting and Modern Practices in Research	The learner will be able to <ol style="list-style-type: none"> <li>1. Describe the importance of report writing[2]</li> <li>2. Explain the type of reports[2]</li> <li>3. Draw the layout of report[3]</li> <li>4. Understand and references and citation methods[2]</li> <li>5. Describe the ethical norms in research [2]</li> <li>6. Illustrate the of computer of research[3]</li> </ol>

**\*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

Module	Topics	No. of Lectures
<b>1</b>	Introduction to Research	<b>15</b>
	Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. <ul style="list-style-type: none"> <li>• Formulation of research problem, Research Design, significance of Review of Literature</li> <li>• Hypothesis: Formulation, Sources, Importance and Types</li> <li>• Sampling: Significance, Methods, Factors determining sample size</li> </ul>	
<b>2</b>	Research Process	<b>15</b>
	<ul style="list-style-type: none"> <li>• Stages in Research process</li> <li>• Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,</li> <li>• Limitations of Primary data</li> </ul>	

	<ul style="list-style-type: none"> <li>• Secondary data: Sources and Limitations,</li> <li>• Factors affecting the choice of method of data collection.</li> <li>• Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</li> </ul>	
3	<b>Data Processing and Statistical Analysis</b>	15
	<p>Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</p> <ul style="list-style-type: none"> <li>• Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</li> <li>• Testing of Hypotheses – <ul style="list-style-type: none"> <li><input type="checkbox"/> Parametric Test-t test, f test, z test</li> <li><input type="checkbox"/> Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</li> </ul> </li> <li>• Interpretation of data: significance and Precautions in data interpretation</li> </ul>	
4	<b>Research Reporting and Modern Practices in Research</b>	15
	<p>Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <ul style="list-style-type: none"> <li>• References and Citation Methods: <ul style="list-style-type: none"> <li><input type="checkbox"/> APA (American Psychological Association)</li> <li><input type="checkbox"/> CMS (Chicago Manual Style)</li> <li><input type="checkbox"/> MLA (Modern Language Association)</li> </ul> </li> <li>• Footnotes and Bibliography</li> <li>• Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</li> </ul>	

### References:

Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta,

International Book House Pvt Ltd

- Business Research Methodology by T N Srivastava and ShailajaRego, Tata Mcgraw Hill Education

Private Limited, New Delhi

- Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House

- Research Methodology by Dr Vijay Upagude and Dr ArvindShende

- Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd

- Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd



• SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal,

International Book House Pvt Ltd

• Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing

House

• Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition,

New York

• Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc

• Business Research Methods, EmaryC. Willima, Richard D. Irwin In. Homewood

• Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan

Company, New York

• Research and Methodology in Accounting and Financial Management, J.K Courtis

• Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E

• Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.

• Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

### **Evaluation Pattern**

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

#### **A) Internal Assessment – 40% 40 Marks**

20 Marks mid-term Online Test (MCQ Based Questions)

20 Marks [Any Two activities of 10 marks each] Presentation/Group Discussion /Project/ Field visit / Subject related Individual activity

#### **B) Semester End Examinations – 60% 60 Marks**

### **Question Paper Pattern**

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q: 1	Objective Questions ( Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q: 2	<b>Attempt any two</b> a. b. c.	15 Marks
Q: 3	<b>Attempt any two</b> a. b. c.	15 Marks
Q: 4	<b>Attempt any two</b> a. b. c.	15 Marks

**Note: Full length question may be divided in to sub questions of 7/8 marks.**