

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

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

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

Programme Structure

Course No.	CourseTitle	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
Semester I							
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	Costing Techniques Examinations OR Management Accounting& Control System	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 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4

	Total			500			28
	Semester II						
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 Analysis & 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	Marketing Analytics OR Business Analytics	SEC 3 SEC 4	PGCOM205	100	60	40	4
	Total			500			28
	Semester III						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	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 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6

4.2	Indirect Taxes OR Advanced Auditing	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Advanced Financial Management	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 7 SEC 8	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

Business Ethics and Corporate Social Responsibility

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

Course Outcomes:

Unit Title	Learning Outcomes
Unit:-1 Introduction to Business Ethics	The learner will be able to 1. Understand the concept of business ethics(2) 2. Define the business ethics & its features(2) 3. Why business ethics is important for the business(5) 4. Understand the concept of Indian ethos & its features(2) 5. Describe the concept of values & its feature(2)

	<ol style="list-style-type: none"> 6. Distinguish between values & ethics(4) 7. Analysis which factor influencing work ethics towards employees and managers(4) 8. Outline the sources of business ethics(4) 9. Describe the concept of corporate ethics(2) 10. Explain the concept of code of ethics & its types(2) 11. Discuss the guidelines to develop a code of ethics for business firm(4) 12. Describe the ethics management programme(2) 13. Discuss the concept of ethics committee(2) 14. Outline the various approaches to business ethics(4) 15. Explain Friedman’s economic theory with reference to business ethics(2) 16. Classify the deontological theories(4) 17. Explain Mill and Bentham’s Utilitarianism theory of ethics(2) 18. Discuss the Gandhian approach of Trusteeship(2) 19. Why importance of trusteeship principle in modern business(5) 20. Describe Gandhi’s Doctrine of Satya and Ahimsa(2) 21. Outline the emergence of new values in Indian Industries after economic reforms of 1991(2)
<p>Unit:-2 Indian Ethical Practices and Corporate Governance</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Discuss ethical practices in marketing(4) 2. Discuss unethical practices in advertising(2) 3. Why ethics is important in advertising(5) 4. Describe the ethical practices in HRM(2) 5. Explain the ethical practices in finance and accounting(2) 6. Describe the ethical practices in production(2) 7. Discuss the ethics in IT(2) 8. Describe the concepts of copyrights, patents and trademark(2) 9. Define corporate governance. Explain its features(2) 10. Explain the importance of corporate governance(2) 11. Discuss in brief the evolution of corporate governance in India(4) 12. Describe the principles of corporate governance(2) 13. Explain the regulatory framework of corporate governance in India(2) 14. Discuss SEBI guidelines with reference to Clause49 of listing agreement(4) 15. Outline the concept of Audit Committee(4) 16. Explain the role of independent directors(2) 17. Separate protection of stakeholders under corporate governance(3) 18. Describe the role of corporate boards(2) 19. Outline the elements of good corporate governance(4) 20. Explain the causes and consequences of failure of corporate governance(2)
<p>Unit:-3 Corporate Social Responsibility</p>	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 1. Discuss the concept of CSR and its features(4) 2. Analysis scope of CSR towards society/local community(4) 3. Analysis scope of CSR towards employers(4)

	<ol style="list-style-type: none"> 4. Analysis scope of CSR towards shareholders/investors(4) 5. Analysis scope of CSR towards customers(4) 6. Outline the CSR towards government(4) 7. Describe the concept of corporate philanthropy(2) 8. Analysis different models for implementation of CSR(4) 9. Describe the drivers influencing the growth of CSR activities(2) 10. Explain the CSR of leading Indian Corporations(2) 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	<p>The learner will be able to:-</p> <ol style="list-style-type: none"> 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

Module	Topics	No. of Lectures
1	Introduction to Business Ethics	15
	<p>Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos,</p> <ul style="list-style-type: none"> • 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 	
2	Indian Ethical Practices and Corporate Governance	15
	<p>Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance Regulatory Framework of Corporate Governance in India, SEBI Guidelines and Clause</p>	

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

References

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- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
- S.K.Bhatia, Business Ethics and Corporate Governance
- William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
- 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.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
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- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntanioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers
- 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	Attempt any two a. b.	15 Marks

	c.	
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

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

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NAVI MUMBAI
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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

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

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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.
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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

Programme Structure

Course No.	CourseTitle	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
Semester I							
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	Costing Techniques Examinations OR Management Accounting & Control System	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 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
Total				500			28
Semester II							
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 Analysis & Control	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 SEC 4	PGCOM205	100	60	40	4
Total				500			28
Semester III							
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR	DSE 5 DSE 6	PGCOM302.1	100	60	40	6

	Auditing		PGCOM302.2				
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 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Advanced Financial Management	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 7 SEC 8	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112
					24		

E-Commerce

Sr. No.	Topics	No of lectures
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Module1	Introduction to Electronic Commerce –Evolution and Models	15
Module 2	World Wide Web and E-enterprise	15
Module 3	E-marketing and Electronic Payment System	15
Module 4	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"> 1. Describe the history of Electronic Commerce(2) 2. Outline the roadmap of E-Commerce in India(4) 3. Discuss the main activities of E-Commerce(4) 4. Describe the functions of E-Commerce(2) 5. Explain the scope of E-Commerce(2) 6. Discuss the benefits and challenges of e-commerce in India(4) 7. Explain the E-Commerce business strategies for marketing(2) 8. Understand the concept of sales and promotion(2) 9. Describe the concept of business models of e-commerce(2) 10. Outline the concept of B2B and its features(4) 11. Describe the concept of B2C(2) 12. Understand the concept of B2G(2) 13. Explain the needs and importance of B2B E-commerce(2) 14. Outline the E-Commerce Sales Product Life Cycle(ESLC) Model with example(4)
Unit:-2 World Wide Web and E-enterprise	The learner will be able to:- <ol style="list-style-type: none"> 1. Describe the concept of WWW(1) 2. Discuss the reasons for building own website(2) 3. Outline the various benefit of website(4) 4. Understand the reasons to have a domain name(2) 5. Analysis the steps for registration of a Domain name(3) 6. Explain the role of web site in B2C E-commerce(2) 7. Explain the concept of push & pull approaches in E-commerce(2) 8. Understand the web-site design principle(2) 9. Analysis the principle to be kept in mind while designing the different elements of a website(4) 10. Discuss the concept of EDI & its advantages(4) 11. Outline the disadvantages of EDI(4)

	<ul style="list-style-type: none"> 12. Why use new technologies in E-commerce(5) 13. Classify the E-CRM(4) 14. Outline the functional components of E-CRM(4) 15. Distinguish between conventional and E-organization(4) 16. Describe the features of Organisation of Business in an E-enterprise(2) 17. Explain the benefits of e-enterprise(2) 18. Explain the limitations of e-enterprise(2)
<p>Unit:-3 E-marketing and Electronic Payment System</p>	<p>The learner will be able to:-</p> <ul style="list-style-type: none"> 1. Describe the concept of e-marketing and its scope(2) 2. Analysis the techniques of e-marketing(4) 3. Explain the various forms of online advertisement(2) 4. Why web advertising is importance for the business. 5. Describe the role of social media(2) 6. Outline the e-commerce customer strategies for purchasing and support activities(4) 7. Discuss the steps involved in planning for electronic commerce(4) 8. Outline the benefits that arise out of online shopping(4) 9. Explain the various limitations of online shopping(2) 10. Justify an internet business in detail(5) 11. Discuss the concept of E-payment System& its features(4) 12. Explain the SET Protocol for credit card payment(2) 13. Outline the steps in making a credit card purchase using the SET protocol(4) 14. Explain the prepaid e-payment service with the help of diagram(4) 15. Classify the prepaid payment instruments(4) 16. Analyses about the phases of post-paid e-payment system(4) 17. Classify the payment system with help of chart(4) 18. Describe the concept of credit and legal risks(4) 19. List out the risk management in payment system(1) 20. Explain the core principles of e-payment(2) 21. Describe the set standard or principles of e-payment(2)
<p>Unit:-4 Legal and Regulatory Environment and Security issues of E-Commerce</p>	<p>The learner will be able to:-</p> <ul style="list-style-type: none"> 1. Explain the cyber laws given at world level(2) 2. Outline the Different kinds of cyber-crimes(4) 3. Discuss about the Indian Cyber Laws(4) 4. Describe the positive Aspects of the Indian IT Act, 2000(3) (2) 5. Explain the limitations of cyber-laws in India(2) 6. Describe the concept of Hackers(2) 7. Describe the concept of web vandals(2) 8. Explain the concept of e-mail abuse in detail(2) 9. Understanding the forms and features of software piracy(2) 10. Explain about the software patent(2) 11. Discuss on various issues in Direct Tax(4) 12. Discuss about the issues in Indirect Tax(4)

	<p>13. Describe the importance of electronic records as evidence(2)</p> <p>14. Explain the risk management approaches to e-commerce security(2)</p> <p>15. Classify the threats in e-commerce(4)</p> <p>16. Outline the sources of threats in e-commerce(4)</p> <p>17. Explain the importance of protecting electronic commerce assets and intellectual property(2)</p> <p>18. Describe the concept of traditional securities tools(2)</p> <p>19. Outline the new software security tools(4)</p> <p>20. Describe the features of clients server network security(2)</p> <p>21. Describe the concept of electronic signature and its features(2)</p> <p>22. Outline the features of encryption(4)</p> <p>23. Discuss the features of public and private key infrastructure(4)</p> <p>24. Distinguish between public and private key infrastructure(4)</p>
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Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Module	Topics	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
	<p>Evolution of E-Commerce-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"> • Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions. • Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G) • Concepts of other models of E-commerce. • Business to Consumer E-Commerce process, Business to Business E-Commerce-Need and Importance, alternative models of B2B E-Commerce. • E-Commerce Sales Product Life Cycle (ESLC) Model 	
2	World Wide Web and E-enterprise	15
	<p>World Wide Web-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"> • EDI and paperless trading; Pros & Cons of EDI; Related new technologies use in E-commerce. • Applications of E-commerce and E-enterprise - Applications • Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM. • Managing the E-enterprise- Introduction, Managing the • E-enterprise, Comparison between Conventional and 	

	E-Organization, Organization of Business in an E-enterprise, Benefits and Limitations of E- enterprise	
3	E-marketing and Electronic Payment System	15
	<ul style="list-style-type: none"> • E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media. • E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiates, The pros and cons of online shopping, Justify an Internet business. • 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. • Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment 	
4	Legal and Regulatory Environment and Security issues of E-commerce	15
	<p>Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</p> <ul style="list-style-type: none"> • Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence. • Security Issues in E-Commerce- Risk management approach to Ecommerce Security-Types and sources of threats, Protecting electronic commerce assets and intellectual property. • Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure 	

References:

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- VivekSood Cyber Laws Simplified-TMH (2001)
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• KamleshK.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, T

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	Attempt any two a. b. c.	15 Marks
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	15 Marks

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

AC- 02/03/ 2019

Item No-



**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

**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

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

9	To be implemented from Academic year	2019-2020
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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 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.

**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
01	Basic Principles in Business Economics	15

02	Demand and Supply Analysis	15
03	Production Decisions and Cost Analysis	15
04	Market Structure Analysis	15
	TOTAL	60

SR.NO.	Modules/ Units
01	<p>Basic Principles in Business Economics</p> <ul style="list-style-type: none"> • Meaning and Scope of Business Economics - twin principle of scarcity and efficiency; incremental and marginal principle; profit maximisation principle; market economy and invisible hand; PPF; Opportunity cost - accounting profit and economic profit; market failure , externalities, public goods and economic role of government.
02	<p>Demand and Supply Analysis</p> <ul style="list-style-type: none"> • Determinants of demand - market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. Law of supply- elasticity of supply • Applications of elasticity of demand and supply to economic issues: Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings: minimum wages controversy and Administered price control • The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium

03	<p>Production decisions and Cost analysis</p> <ul style="list-style-type: none"> • Production function - short run and long run - 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 • Economic analysis of Cost: Classification of costs, short run and long run cost functions.
04	<p>Market structure analysis</p> <ul style="list-style-type: none"> • Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - profit maximization of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power • Different forms of imperfect competition - Monopolistic competition and Oligopoly - Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner's dilemma in market decisions

**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
01	Aggregate Income and its Dimensions	15
02	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15
03	Economic Policy Implications in the IS-LM framework	15
04	International Aspects of Macroeconomic Policy	15
	TOTAL	60

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SR.NO.	Modules/ Units
01	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
02	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
03	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
04	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

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.-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

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

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.
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.

Programme
Structure

Course No.	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
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	Costing Techniques Examinations	DSE 1	PGCOM103.1	100	60	40	6

	OR Management Accounting & Control System	DSE 2	PGCOM103.2				
1.5	Digital Marketing OR Use of Advance Excel in Accounting	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
	Total			500			28
	Semester II						
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 Analysis & Control	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 SEC 4	PGCOM205	100	60	40	4
	Total			500			28
	Semester III						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	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 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Advanced Financial Management	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 7 SEC 8	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

**Strategic Management
Modules at a Glance**

Topics At Glance

Sr. No.	Topics	No of lectures
Module1	Introduction to Strategic Management	15

Module 2	Strategy Formulation, Implementation and Evaluation	15
Module 3	Business, Corporate and Global Strategies	15
Module 4	Emerging Strategic Trends	15

Course Outcomes

After completing the course, the learners shall be able to:

1. Describe the concept of Strategic Management and its use in business [1]
2. Articulate the steps in strategic management [3]
3. Explain the steps in strategy formulation and its importance [3]
4. Differentiates the levels of strategies [4]
5. Adapts the different measures in Disaster management, [6]
6. Justify the role of strategic management in emerging sectors [5]

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

Detailed Syllabus

Module	Topics	No. of Lectures
1	Introduction to Strategic Management	15
	Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. • Levels of Strategies: Corporate, Business and Operational Level Strategy • Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy • Business Environment: Components of Environment- Micro and Macro and Environmental Scanning	
2	Strategy Formulation, Implementation and Evaluation	15
	• Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. • Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, • ETOP- Environmental Threat and Opportunity Profile, Porter's Five Forces Framework for analyzing competition in business .Strategic Choice- Factors and Importance. • Strategic Implementation: Steps, Importance and Problems, Resource Allocation Importance & Challenges • Strategic Evaluation and Control: Importance, Limitations and Techniques • Budgetary Control: Advantages, Limitations	
3	Business, Corporate and Global Strategies	
	• Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal	

	Strategies: Concept, Internal and External factors and Causes. • Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses • Public Private Participation: Importance, Problems and Governing Strategies of PPP Model. • Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business	
4	Emerging Strategic Trends	
	• Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India. • Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering • Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies. • 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	

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	Attempt any two a. b. c.	15 Marks
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two a. b. c.	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 BHAURAO 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

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

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:

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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.
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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.

Programme Structure

Course No.	CourseTitle	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
Semester I							
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	Costing Techniques Examinations OR Management Accounting & Control System	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 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
Total				500			28
Semester II							
2.1	Research Methodology for	CC 4	PGCOM201	100	60	40	6

	Business						
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Financial Analysis & Control	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 SEC 4	PGCOM205	100	60	40	4
	Total			500			28
	Semester III						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	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 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6

4.3	Advanced Financial Management	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 7 SEC 8	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

Research Methodology for Business

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

Course Outcomes:

After completing the course, the learners shall be able to:

1. Describe the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India.[2]
2. Formulate Research Problem and Research Design;[3]
3. Acquaint with the basic statistical tools and techniques applicable for research.[2]
4. Collect And tabulate required primary and secondary data for analysis;[3]
5. Evaluate and assess the data for drawing a conclusion[5]
6. Prepare a report on the basis of collected data[5]

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

Module	Topics	No. of Lectures
1	Introduction to Research	15
	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"> • Formulation of research problem, Research Design, significance of Review of Literature • Hypothesis: Formulation, Sources, Importance and Types • Sampling: Significance, Methods, Factors determining sample size 	
2	Research Process	15
	<ul style="list-style-type: none"> • Stages in Research process • Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, • Limitations of Primary data • Secondary data: Sources and Limitations, • Factors affecting the choice of method of data collection. • Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire 	
3	Data Processing and Statistical Analysis	15
	<p>Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</p> <ul style="list-style-type: none"> • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Testing of Hypotheses – Parametric Test-t test, f test, z test ♣ Non-Parametric Test -Chi square test, ANOVA, Factor Analysis ♣ • Interpretation of data: significance and Precautions in data interpretation 	
4	Research Reporting and Modern Practices in Research	15
	<p>Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <ul style="list-style-type: none"> • References and Citation Methods: APA (American Psychological Association) ♣ CMS (Chicago Manual Style) ♣ MLA (Modern Language Association) ♣ • Footnotes and Bibliography • Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research 	

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	Attempt any two a. b. c.	15 Marks
Q:3	Attempt any two a. b. c.	15 Marks
Q:4	Attempt any two 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

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

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-I. Sem.-I Costing Techniques Examinations
2	Eligibility for Admission	B.Com Degree
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester

6	Level	U.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2021-22

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

Programme Structure							
Course No.	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
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	PGCOM105.1 PGCOM105.2	100	60	40	4
	Total			500			28

	Semester II						
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	PGCOM205.1 PGCOM205.2	100	60	40	4
	Total			500			28
	Semester III						
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	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						

4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402.1 PGCOM402.2	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	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

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"> • 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 & Cost Control 	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 & 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- //

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)*

Rayat Shikshan Sanstha's

KarmaveerBhauraoPatil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-I. Sem.-I Management Accounting and Control System
2	Eligibility for Admission	B.Com Degree
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	U.G.
7	Pattern	Semester

8	Status	Revised
9	To be implemented from Academic year	2021-22

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

Programme Structure							
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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	PGCOM105.1 PGCOM105.2	100	60	40	4
	Total			500			28
	Semester II						

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
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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
	Total			500			28
	Semester III						
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 3	PGCOM302.1 PGCOM302.2	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	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						

4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Application of Cost Accounting	CC 11	PGCOM403	100	60	40	6
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4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

Management Accounting and Control System

Sem I

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

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:

Unit I: Accounting for Emerging Sectors	<ol style="list-style-type: none">1. Emergence of Management Accounting2. Advantages of Management Accounting3. Distinction between Management Accounting and Cost Accounting4. Management Accounting as a decision making tool.5. Green Accounting
Unit II: Application of Management Accounting Techniques	<ol style="list-style-type: none">1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing3. Techniques and Managerial Cost Accounting4. Standardization of Accounting System<ol style="list-style-type: none">a. Fixed and Variable Cost Analysisb. Application of Fixed and Variable Cost Analysis technique in decision making process
Unit III: Capital Budgeting Decision	<ol style="list-style-type: none">1. Meaning, Definition of Capital Budgeting,2. Time value of money.3. Tools of evaluation of the project based on traditional techniques and modern techniques - ARR, Payback Period, Discounted Payback Period, NPV, PI & IRR
Unit IV: Working Capital Management	<ol style="list-style-type: none">1. Concept and definition of working capital,2. Determination of Working capital, Assessment of Working Capital needs3. Study of components of working capital such as cash management4. Accounts receivable management and inventory management.5. Assessment of Working Capital Needs (Practical Problem)

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
	OR	
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



**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 Excel Lab for Accounting & Finance

Program: M.Com.

Course: M.Com.-I Sem.-I Excel Lab for Accounting & Finance

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

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

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

Excel Lab for Accounting & Finance

Course Objective:

- Give students an in-depth understanding of why Excel is essential components in business.
- Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal and professional use of computer hardware and software.
- Provide hands-on use of Microsoft Office applications Word, Excel, Access and PowerPoint. Completion of the assignments will result in MS Office applications knowledge and skills.

Unit I: Introduction to Basic Application of Excel [15 hours]

- Getting Comfortable with Excel
- The Basics of Data
- Managing Workgroups Structure
- Creating Formulas
- The Basics of Functions

Unit II: Introduction to Basic Application of Excel [15 hours]

- What Is a Name
- Making Data Look Good
- A Picture Is Worth More Than a Thousand Words
- The Simplicity of Tables
- Managing the Excel Environment
- Preparing the Files for Distribution

Unit III: Advance Application of Excel [15 hours]

- Advanced Calculations
- Subtotals and Outlines
- PivotTables
- Adapting Charts for Complex Data

Unit VI: Advance Application of Excel [15 hours]

- Advanced Data Tools
- Auditing Calculated Values
- Performing a What-If Analysis
- Macros VBA and Security

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

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	OR Theory questions* (*Short notes / short questions)	15 Marks

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

DIGITAL MARKETING

Course Outcomes: After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also of the customer journey; (5)
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms; (1)
3. Illustrate the measurement of effectiveness of a digital marketing campaign; (4)
4. Introduction of AI in Digital Marketing; (2)
5. Demonstrate their skills in digital marketing tools such as SEO, social media, and blogging for engaging the digital generation; (5)
6. Explain the need for regulatory framework for digital marketing in India. (2)

COURSE CONTENTS:

Unit
Unit1: Introduction
Unit2: Digital Marketing Management
Unit3: Digital Marketing Presence
Unit4: Interactive Marketing
Unit5: Artificial Intelligence in Marketing

Unit1: Introduction

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Unit2: Digital Marketing Management

Digital marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit3: Digital Marketing Presence

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M

framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement.

Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.

Unit4:InteractiveMarketing

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit5:ArtificialIntelligencein Marketing

Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.

PracticalExercises:

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus anyone brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tool using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

SuggestedReadings:

Chaffey, D., Chadwick, F.E., Johnston, K., & Mayer, R. (2008).

Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.

Frost, R.D., Fox, A., & Strauss, J. (2018). *E-*

Marketing. Abingdon: Routledge. Gupta, S. (2018). *Digital*

Marketing. Delhi: Tata McGraw Hill Education.

Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.

Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.

Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*. London: Kogan Page.

Blanchard, O.A. (2011). *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*. Indianapolis: Que Publishing.

Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*.

Abingdon: Routledge. Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer-led Approach*.

Oxford: Oxford University Press.

Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first*. London: Pearson.

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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 Business Analytics

Program: M.Com.

Course: M.Com.-I Sem.-II Business Analytics

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

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-I. Sem.-II Business Analytics
2	Eligibility for Admission	B.Com Degree
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester

8	Status	Revised
9	To be implemented from Academic year	2021-2022

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

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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
	Total			500			28

	Semester II						
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	PGCOM203.1 PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Marketing Analytics OR Business Analytics	SEC 3	PGCOM205.1 PGCOM205.2	100	60	40	4
	Total			500			28
	Semester III						
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
	Total			500	60	40	28

	Semester IV						
4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
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4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405	100	60	40	4
	Total			500			28
					Total		112

Syllabus of Corporate Finance

Sr. No.	Topics	No of lectures

Module1	: Introduction to Business Analytics	10
Module 2	Information Technology Applications	10
Module 3	Introduction to OLTP and OLAP	15
Module 4	Data Integration	15
Module 5	Performance and Measurement System Terminology	10
Total Lectures		60

Business Analytics

Learning Objectives:

LO1: To enables the students to understand the role of business analytics in business data processing

LO2: To impart the students to gain knowledge of application of information technology in the core Business process

LO3: To equip the students with big data application in business intelligence Course Outcomes:

Course Outcomes

After successful completion of the course, the students will be able to:

CO1: Understand the language of business analytics, theory and models in the field of business analytics

CO2: Perceive skills on data analytics and its application

CO3: Gain expert knowledge in data integration technology

CO4: Analyze different types of digital data, use of appropriate models for analysis and derive insights from results

CO5: Equip with key analytical tools and techniques of business intelligence

Course Syllabus:

Unit I: Introduction to Business Analytics

Business Analysis-Different Levels - Business Analyst- Role of Business Analyst - Basic rules- Requirements and Tasks performed by Business Analyst –Project Definition and Scoping – Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications

Core business Process – Baldrige Business Excellence framework-Key purpose of using IT in Business – Enterprise Applications – Information users and their requirements – Data-Types- Attributes and Measurement-Types of data sets-Data quality-Types of Digital Data.

Unit III: Introduction to OLTP and OLAP

Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS,MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration

Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing.

Unit V: Performance and Measurement System Terminology

Performance and Measurement System terminology- Role of Metrics –Supply Chain Fact based decision making and KPIS use of KPIS-Potential source for metrics-Enterprise Reporting –

Report Standardization –Balanced score card Scoreboards Vs Dashboards Business Intelligence in Real world- Mobility-Cloud computing.

Recent Trends in Business Analytics

Faculty member will impart the knowledge on recent trends in Business Analytics to the students and these components will not cover in the examination.

Text Books:

1. Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform
2. Seema Acharya R.N. Prasad 2016, Fundamentals of Business Analysis Wiley
3. Pang – Ning Tan, Michael Steinbach, Anuj Karpatne and Vipin Kumar 2018, Pearson Publishers .

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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 Marketing Analytics

Program: M.Com.

Course: M.Com.-I Sem.-II Marketing Analytics

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

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-I. Sem.-II Marketing Analytics
2	Eligibility for Admission	B.Com Degree
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester

8	Status	Revised
9	To be implemented from Academic year	2021-2022

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

Programme Structure							
Course No.	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
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
	Total			500			28

	Semester II						
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
	Total			500			28
	Semester III						
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
	Total			500	60	40	28

	Semester IV						
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
	Total			500			28
					Total		112

Syllabus of Corporate Finance

Sr. No.	Topics	No of lectures
Module1	Segmentation Analytics	10
Module 2	Approaches to Choosing Target Segment/s	10
Module 3	Analytics for Product/Service Design	10
Module 4	Analytics for Tracking Customer Growth	15
Module 5	Modeling New Marketing Initiatives	15
Total Lectures		60

Course Outcomes:

CO.1 REMEMBERING DESCRIBE the use of Voice of the Customer data in making data driven marketing decisions.

CO.2 UNDERSTANDING DEMONSTRATE- an understanding of utility theory to measure customer preferences and choices.

CO3 APPLYING IDENTIFY- what customers' value in a product, and assess what they are willing to pay for it.

CO.4 ANALYSING ILLUSTRATE--the use of various tools and frameworks to solve strategic marketing problems using marketing data.

CO5 EVALUATING DETERMINE -the most effective target markets.

CO.6 CREATING DESIGN- a study that incorporates the key tools of Marketing Analytics.

Course Syllabus:

1. Segmentation Analytics: Market Segmentation Variables, Market Segmentation Types, Marketing Data Landscape, Data for Segmentation, Analytics for Need Based Segmentation - Voice of the Customer, Managing "Voice of the Customer" Data, Customer Co-Creation, RFM Analysis, Life Cycle Segmentation, Cross Tabulation Segmentation, Regression based segmentation, Clustering, Conjoint Analysis Segmentation, The Cluster Analysis + Discriminant Analysis Approach, (5+1)

2. Approaches to Choosing Target Segment/s: Rationale for Segment Targeting, Analytics for Perceptual Mapping and Product Positioning, Product Positioning, Multi Dimensional Scaling (MDS) and Factor Analysis, Relevance of Mapping for Product Positioning, Preference Mapping, Incorporating Preferences in Perceptual Mapping. (5+1)

3. Analytics for Product/Service Design: The Relevance of Trade-off Approaches, Conjoint Analysis, Approaches to Conjoint Analysis, Interpreting Conjoint Results, Optimizing Design using Conjoint Results. (5+1)

4. Analytics for Tracking Customer Growth: Rationale for Customer Analytics, Customer acquisition cost, Customer Churn, Customer Attrition models, Customer lifetime value, Net promoter score, Calculating the number of new customers, Calculating average customer age & Days to convert, Calculating customer acquisition cost & Average purchases, Calculating touch points & Lead conversion, Analyzing age demographics, First contact with customer, Customer satisfaction, Understanding customer engagement, Diffusion Models - The Bass Model. (5+1)

5. Modeling New Marketing Initiatives: Introduction to modeling, Evaluating new ad channels, Modeling tips and best practices, Projecting ad revenue, Projecting organic follower revenue, Projecting expenses, Calculating net profit and breakeven, Understanding ROI, Calculating returns, Creating a single-variable sensitivity table, Creating a multi-variable sensitivity table. (5+1)

Suggested Text Books:

1. Marketing Analytics: Data-Driven Techniques with Microsoft Excel, Wayne L. Winston
2. Marketing Analytics: Strategic Models and Metrics, Stephan Sorger
3. Marketing Analytics: A Practical Guide to Improving Consumer Insights Using Data Techniques, Mike Grigsby
4. Cutting-edge Marketing Analytics: Real World Cases and Data Sets for Hands on Learning, Paul Farris, Rajkumar Venkatesan, and Ronald T. Wilcox

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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

Advanced Cost Accounting

Program: M.Com.

Course: M.Com. II

Advanced Cost Accounting

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

SEM III

Advanced Cost Accounting

SN	Modules	No. of Lectures
1	Process Costing	15
2	Cost Allocation and Activity Based Costing Systems	15
3	Responsibility Accounting	15
4	Strategic Cost Management	15
Total		60

Modules at a Glance

SN	Modules/ Units
1	Process Costing (15 Lectures)
	A. Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain. B. Computation of Inter Process Profit – Advantages and Disadvantages C. Computation of Equivalent Production – Weighted Average and FIFO.
2	Cost Allocation and Activity Based Costing Systems (15 Lectures)
	A. Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. B. Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.
3	Responsibility Accounting (15 Lectures)

	<p>A. Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre’s – Cost, Profit, Revenue and Investment.</p> <p>B. Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)</p> <p>C. Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.</p>
4	Strategic Cost Management (15 Lectures)
	<p>A. Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.</p> <p>B. Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p> <p>C. Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.</p>

NOTE: Content focusing on employability/ entrepreneurship- Green , skill development - Blue cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Yellow

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**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

Financial Management

Program: M.Com.

Course: M.Com. II

Financial Management

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

SEM IV

Financial Management

Modules at a Glance

S N	Modules	No. of Lectu res
1	Types of Financing	12
2	Investment Decisions : Capital Budgeting	12
3	Management of Working Capital	12
4	Financial Planning	12
5	Financial Policy and Corporate Strategy	12
Total		60
S N	Modules/ Units	
1	Types of Financing [12 Lectures]	

	<ul style="list-style-type: none"> • Introduction • Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance • Owners Capital/Equity Capital Preference share capital Retained Earning • Debentures or Bonds • Loans from Financial Institutions/Banks Short Term Sources of Finance • Trade Credit • Accrued Expenses and Deferred Income Advances From Customers • Commercial Papers • Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans • Inter Corporate Deposits • Certificate of Deposits Public Deposits
2	Investment Decisions : Capital Budgeting [12 Lectures]
	<ul style="list-style-type: none"> • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with/ without capital rationing. Comparison of IRR with Required rate of return i.e. ,IRR and mutually exclusive projects with unequal lives, multiple IRR)</p>
3	<ul style="list-style-type: none"> • Financial Planning [12 Lectures]

	<ul style="list-style-type: none"> • Introduction • Meaning of Budget • Essentials of a budget, • Types of Budgets • Advantages of Budgeting • Zero Based Budget <p>(Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</p>
4	Financial Policy and Corporate Strategy [12 Lectures]
	<ul style="list-style-type: none"> • Meaning of strategic financial management • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning

NOTE: Content focusing on employability/ entrepreneurship- Green , skill development - Blue cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Yellow

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**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. II

Advanced Financial Accounting

Program: M.Com.

Course: M.Com. II

Advanced Financial Accounting

**(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

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Advanced Financial Accounting
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semesters
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

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.

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 II

Sem	Course Type	Course Title	WL	Cr.	CE	TE	Total
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III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I	6	8			
				26			
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II	6	8			
				26			

M.Com. II
SEMESTER III
Advanced Financial Accounting
Modules at a Glance

SN	Modules	No. of Lectures
1	Conversion of foreign Currency in view of financial statements (AS 11)	15
2	Final Accounts of Banking Companies and Related Statutory Requirements	15
3	Final Accounts of Insurance Companies and Related Statutory Requirements	15
4	Final Accounts of co-operative Societies and Related Statutory Requirements	15
Total		60

Course Outcomes:

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

Sr.No.	Modules/ Units
1	Conversion of foreign Currency in view of financial statements (AS 11) (15 Lectures)
	Requirements as per Accounting Standards Foreign Branches
2	Final Accounts of Banking Companies and Related Statutory Requirements (15 Lectures)
	Final Accounts of Banking Companies Provisioning of Non-Performing Assets Form & Requirements of Final Accounts
3	Final Accounts of Insurance Companies and Related Statutory Requirements (15 Lectures)
	<ul style="list-style-type: none">Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for<ol style="list-style-type: none">Life Insurance BusinessGeneral Insurance BusinessForms and Requirements of Final Accounts for<ol style="list-style-type: none">Life Insurance BusinessGeneral Insurance Business
4	Final Accounts of co-operative Societies and Related Statutory Requirements (15 Lectures)
	<ul style="list-style-type: none">Accounting Provisions of Maharashtra State Co-operative Societies Act and RulesForms and Requirements of Final Accounts

NOTE: Content focusing on employability/ entrepreneurship- Green , skill development - Blue cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Yellow

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.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

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	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) OR	15 Marks
Q-4	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



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. II

Corporate Financial Accounting

Program: M.Com.

Course: M.Com. II

Corporate Financial Accounting

(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

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Corporate Financial Accounting
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

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.

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 II

Sem	Course Type	Course Title	WL	Cr.	CE	TE	Total
III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I	6	8			
				26			
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II	6	8			
				26			

M.Com. II SEM IV

Corporate Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards(IFRS) & Ind-AS	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statement of companies	15
Total		60

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Corporate Financial Reporting	The Learner will be able to: <ol style="list-style-type: none"> 1. Paraphrase the concept of Corporate Financial Reporting (2)* 2. Describe the need for reporting (2)* 3. Categorize the contents of financial Report(4)* 4. Outline the provisions of Companies Act 2013(4)* 5. Evaluate CARO 2016 Report(5)*
Unit 2 International Financial Reporting Standards(IFRS) & Ind-AS	The Learner will be able to: <ol style="list-style-type: none"> 1. Distinguish between International Financial Reporting and Indian Accounting Standards(4)* 2. Determine Borrowing Cost as per Ind-AS 23(5)* 3. Calculate Earnings Per Share as per Ind-AS 33 (4)* 4. Determine profitable operating segments as per Ind-AS 108(5)* 5. Calculate Income Tax as per Ind-AS 12(4)*
Unit 3	The Learner will be able to: <ol style="list-style-type: none"> 1. Describe the concepts of Amalgamation and

Valuation of Business for Amalgamation & Merger	merger(2)* 2. Adapt methods of valuation of business(3)* 3. Find out Future Maintainable Profits(4)* 4. Calculate Average Capital Employed(4)* 5. Determine value of Goodwill and share (5)* 6. Determine value of business(5)*
Unit 4 Consolidated Financial Statement of companies	The Learner will be able to: 1. Describe the concept of consolidated financial statements(2)* 2. List out advantages and disadvantages of consolidated financial statements(2)* 3. Analyze capital and revenue profits (4)* 4. Calculate Minority Interest(4)* 5. Determine Cost of Control (5)* 6. Construct Consolidated Balance Sheet(6)*

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

SN	Modules/ Units
1	Corporate Financial Reporting (15 Lectures)
	<ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting
2	International Financial Reporting Standards (IFRS) & Ind – AS (15 Lectures)

	<ul style="list-style-type: none"> Accounting Standards(AS)–applicability, interpretation, scope and compliance in India Introduction to I.F.R.S : Standards of IFRS , Difference between IFRS and Indian Accounting Standards Ind –AS Specific Ind AS: Borrowing Cost IAS 23 Operating Segment IAS 108 Earning per share IAS 33 Income Taxes IAS 12 Accounting for Property, Plant & Equipement IAS 16
3	Valuation of Business for Amalgamation & Merger (15 Lectures)
	Meaning, Need & Approach Methods of valuation
4	Consolidated Financial Statement (15 Lectures)
	Meaning, Stand Alone Financial Statements(Balance sheet of Holding Company) Consolidated Financial statements– Applicability, Advantages &Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding &Foreign Subsidiary)

NOTE: Content focusing on employability/ entrepreneurship- Blue , skill development - cross cutting issues (professional ethics, gender, human values, environment and sustainability) - Green

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.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

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	Full Length Practical Question	15 Marks
	OR	
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



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. II

Direct Tax & Indirect Tax

Program: M.Com.

Course: M.Com. II

Direct Tax & Indirect Tax

(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

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Direct Tax & Indirect Tax
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

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.

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Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Postgraduate Programme.

Semester Pattern with Credit System

SEM III

Direct Tax

Modules at a Glance

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15

2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
Total		60

SN	Modules/ Units
1	Definitions and Basis of Charge (15 Lectures)
	<ul style="list-style-type: none"> • Definitions: Person, Assessee, Income • BasisofCharge:Previous Year,Assessment Year,ResidentialStatus,ScopeofTotal Income, Deemed Income
2	Heads of Income (15 Lectures)
	<ul style="list-style-type: none"> • Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources
3	Deductions u/s 80 and Exclusions from the Total Income (15 Lectures)
	<ul style="list-style-type: none"> • Deductions:80C,80CCF,80D,80DD,80DDB,80E,80U • Exclusions:ExemptionsrelatedtoSpecificHeadsofIncometobeCoveredwith RelevantProvisions,AgriculturalIncome,SumsReceivedfromHUFbyaMember, Share of Profit from Firm, Income from Minor Child, Dividend
4	ComputationofIncomeandTaxofIndividual,FirmandCompany(ExcludingMAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5) (15 Lectures)
	<ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm

SEM IV

Indirect Tax- Introduction of Goods and Service Tax

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction	12
2	Registration under GST	13
3	Levy and Collection of Tax	15
4	Time, Place and Value of Supply	10
5	Input Tax Credit and Payment of Tax	10
Total		60

SN	Modules/ Units
1	Introduction (12 Lectures)
	What is GST, Need of GST, Dual GST Model Definitions: Business, Consideration, ECO, Goods, India, Non Taxable Supply, Person, Principal Supply, Recipient, Reverse Charge, Services, Supplier, Taxable Person, Taxable Supply. GSTN, GSTC
2	Registration under GST (13 Lectures)
	Person not liable for registration Compulsory registration Procedure for registration Deemed Registration Cancellation of Registration.

3	Levy and Collection of Tax (15 Lectures)
	<p>Scope of Supply.</p> <p>Composite and Mixed Supplies</p> <p>Composition Levy</p> <p>Levy and collection of Tax</p> <p>Exemption from Tax</p>
4	Time, Place and Value of Supply (10 Lectures)
	<p>Time of Supply</p> <p>Place of Supply</p> <p>Value of Supply</p>
5	Input Tax Credit and Payment of Tax (10 Lectures)
	<p>Eligibility for taking Input Tax Credit</p> <p>Input Tax Credit in Special circumstances.</p> <p>Computation of Tax Liability and Payment of Tax</p>