



University of Mumbai

Uttari Bharat Sabha's

Ramanand Arya D.A.V. College
(Autonomous)



NAAC ACREDITATION: 'A' GRADE
BEST COLLEGE AWARD BY THE UNIVERSITY OF MUMBAI

MASTER OF COMMERCE
(M.Com – Accountancy / M.Com- Management)

Two Year Integrated Programme-
Four Semesters
Course Structure

(Credit Based Semester and Grading System)

(Year of Implementation:2021-2022)



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Master of Commerce (Accountancy / Management)

M.Com. Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

FIRST YEAR M.Com

(To be implemented from Academic Year- 2021-2022)

Programme Code : C00251			Programme Code : C00252		
Course Code	Semester I	Credits	Course Code	Semester II	Credits
CB1SMC01	Strategic management	06	CB2MEC02	MACRO ECONOMICS CONCEPT & APPL	06
CB1EBC02	Economics for decision- making	06	CB2RMC01	RESEARCH METHODOLOGY	06
CB1CMC03	Cost and management accounting	06	CB2CFC03	CORPORATE FINANCE	06
CB1BEC04	Business Ethics and corporate social responsibility	06	CB2ECC04	E COMMERCE	06
Total Credits		24	Total Credits		24



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SECOND YEAR MCom (Accountancy)

Programme Code : C00253			Programme Code : C00254		
Accountancy					
Course Code	Semester III	Credits	Course Code	Semester IV	Credits
CH3AC01	ADVANCED FINANCIAL ACCOUNTING	06	CH4AC11	Corporate financial accounting	06
CH3AC02	DITRECT TAX	06	CH4AC12	Indirect tax GST	06
CH3AC03	ADVANCED COST ACCOUNTING	06	CH4AC13	Financial Management	06
CH3PW06	PROJECT	06	CH4PW16	Project	06
Total Credits		24	Total Credits		24



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SECOND YEAR M.Com (Business Studies - Management)

Programme Code : C 00253			Programme Code : C 00254		
Business Studies (Management)					
Course Code	Semester III	Credits	Course Code	Semester IV	Credits
CH3BS01	Human resources Management	06	CH4BS21	Supply Chain Management	06
CH3BS02	Rural marketing	06	CH4BS24	Tourism Management	06
CH3BS03	Entrepreneurial Management	06	CH4BS25	Management of Human Relations	06
CH3PW06	Project	06	CH4BS26	Project	06
Total Credits		24	Total Credits		24

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits. A project work may be undertaken in any area of Elective Courses/ study area selected



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M.Com (Accountancy) / M.Com(Management)

PROGAM OUTCOMES

At the end of the program the student will be able to:

PO 1:

Demonstrate skills in the preparation and analysis of accounting statements.

PO 2:

Design marketing strategies and evaluate their applications in service sector.

PO 3:

Critically analyse market dynamics and illustrate skills in the application of research methods.

PO 4:

Demonstrate ethical issues and good governance practices.

PO 5:

Develop the skills of analysis and capability of making business decisions

PO 6:

Develop proficiency in the use of latest technology in the area of finance and research.

PO 7:

Adapt to the working in the cross- sectional teams and collaborations.

PO 8:

Sharpen communication and leadership skills to handle different types of situations.

PO 9:

Understand the importance of sustainable development and enrich the different ecology of which they are a part

PO 10:



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Develop self-directed and lifelong learning in every aspects of life at personal and professional level.

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BEST COLLEGE AWARD BY THE UNIVERSITY OF MUMBAI

MASTER OF COMMERCE
(M.Com – Accountancy / M.Com- Management)
(First Year(Part-I) : Semester I and II)

REVISED SYLLABUS
AND
QUESTIONPAPERPATTERN

(Credit Based Semester and Grading System)

(Year of Implementation:2021-2022)



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**Master of Commerce (Accountancy / Management)****M.Com. Programme*****Under Choice Based Credit, Grading and Semester System******Course Structure*****FIRST YEAR M.Com*****(To be implemented from Academic Year- 2021-2022)***

Programme Code : C00251			Programme Code : C00252		
Course Code	Semester I	Credits	Course Code	Semester II	Credits
CB1SMC01	Strategic management	06	CB2MEC02	MACRO ECONOMICS CONCEPT & APPL	06
CB1EBC02	Economics for decision-making	06	CB2RMC01	RESEARCH METHODOLOGY	06
CB1CMC03	Cost and management accounting	06	CB2CFC03	CORPORATE FINANCE	06
CB1BEC04	Business Ethics and corporate social responsibility	06	CB2ECC04	E COMMERCE	06
Total Credits		24	Total Credits		24

Note :***First year Syllabus has been Revised in the Academic year 2021-2022 however second syllabus will be revised in 2022-2023 .***



Strategic management

Sr.No.	Modules/Units	No. of Lectures
1	Introduction to Strategic Management	15 Lectures
	<p>Introduction to Strategic Management: Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</p> <ul style="list-style-type: none"> • 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	Strategic Formulation, Implementation and evaluation	15 Lectures
	<p>Strategic Formulation, Implementation and evaluation Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</p> <ul style="list-style-type: none"> • 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, Strategic Choice-Factors and Importance. • Strategic Implementation: Steps, Importance and Problems, Resource Allocation Importance & Challenges • Strategic Evaluation and Control: Importance, Limitations and Techniques <ul style="list-style-type: none"> • Budgetary Control: Advantages, Limitations 	
3	Business, Corporate and Global Strategies	15 Lectures
	<p>Business, Corporate and Global Strategies Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</p> <ul style="list-style-type: none"> • 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	15 Lectures



<p>Emerging Strategic Trends: Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</p> <ul style="list-style-type: none"> • 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 	
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Reference Books:

- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, published by PHI Learning Private Limited, New Delhi
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill

Economics for decision-making

Sr.No.	Modules/Units	No. of Lectures
1	Basic principles in Business Economics	15 Lectures
	<p>Basic principles in Business Economics:</p> <ul style="list-style-type: none"> • Meaning and scope of Business Economics –twin principles of scarcity and efficiency; incremental and Marginal principle; • Profit maximisation principle; market economy and invisible hand; • Production possibility frontier; Opportunity cost - accounting profit and economic profit; <p>Market failure, externality, public goods and economic role of Government</p>	
2	Demand and Supply analysis	15 Lectures



	<p><u>Demand and Supply analysis:</u></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 <p>Effect of changes in price and income on consumer equilibrium</p>	
3	Production decisions and Cost analysis	15 Lectures
	<p><u>Production decisions and Cost analysis:</u></p> <ul style="list-style-type: none"> • Production function - short run and long run • Law of variable proportion, returns to scale, scale economies, economies of scope • 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 	
4	Market structure analysis	15 Lectures
	<p><u>Market structure analysis:</u></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 maximisation 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 <p>Basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner's dilemma in market decisions</p>	



Reference Books:

Title	Author(s)	Publisher
Principles of Economics	Frank Robert.H, Bernanke. Ben S.	Tata McGraw Hill
Economics	Samuelson & Nordhas	Tata McGraw Hills, New Delhi
Microeconomics	R.Pindyck, D Ruinfeld,P.Mehta	Pearson Education Inc.
Managerial Economics – Analysis, Problem and Cases	Mehta, P.L.	S. Chand & Sons, N. Delhi
Managerial Economics	Hirchey, M.	Thomson South western
Managerial Economics in a global economy	Salvatore, D.	Thomson South Western Singapore
Modern Microeconomics: Theory and Applications	Ahuja H. L.	S Chand & Co
Economics	Lipsey and Chrystal	Oxford University Press

Core Courses(CC)

Cost and Management Accounting

Sr.No.	Modules/Units	No. of Lectures
1	Marginal Costing, Absorption Costing and Management Decisions	15 Lectures
	<p>Marginal Costing, Absorption Costing and Management Decisions</p> <ul style="list-style-type: none"> 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>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</p>	
2	Standard Costing	15 Lectures



	<p>Standard Costing</p> <ul style="list-style-type: none"> • 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 	
3	Budgetary Control	15 Lectures
	<p>Budgetary Control</p> <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>	
4	Operating Costing	15 Lectures
	<p>Operating Costing</p> <p>Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport</p>	

Reference Books :		
Title	Author	Publisher
Cost Accounting: Texts And Problems	M.C. Shukla, T. S. Grewal & Dr M. P. Gupta	S. Chand and Company Private Limited
Principles and Practice of Cost Accounting	Ashish Bhattacharya	Sultan Chand
Management Accounting	R.S.N. Pillai & Bhagavati	S. Chand
Cost and Management Accounting	M.E. Tukaram Rao	New Age International
Advanced Cost & Management Accounting – Problems & Solutions	V.K. Saxena & C.D. Vashisth	Prentice Hall of India (P) Ltd.



Business Ethics and corporate social responsibility

Sr.No.	Modules/Units	No. of Lectures
1	Introduction to Business Ethics:	15 Lectures
	<p>Introduction to Business Ethics:</p> <ul style="list-style-type: none"> • Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, • Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. • Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory • Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa, • Emergence of new values in Indian Industries after economic reforms of 1991 	
2	Indian Ethical Practices and Corporate Governance:	15 Lectures
	<p>Indian Ethical Practices and Corporate Governance:</p> <ul style="list-style-type: none"> • 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 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards. • Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences 	
3	Introduction to Corporate Social Responsibility	15 Lectures
	<p>Introduction to Corporate Social Responsibility:</p> <ul style="list-style-type: none"> • 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 	



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4	Areas of CSR and CSR Policy	15 Lectures
	<p>Areas of CSR and CSR Policy:</p> <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 	

Reference Books:

- Sharma J.P ‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- 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
- Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- 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 Responsibility, New York: Oxford University Press Inc.



MACRO ECONOMICS CONCEPT & APPLICATION

Sr.No.	Modules/Units	No. of Lectures
1	Aggregate Income and its Dimensions	15 Lectures
	<p><u>Aggregate Income and its Dimensions:</u></p> <ul style="list-style-type: none"> 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 <p>PPP income and HDI</p>	
2	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15 Lectures
	<p><u>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF):</u></p> <ul style="list-style-type: none"> Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF) Interaction of ADF and ASF and determination of real income; Inflationary gap <p>Policy trade- off between Inflation and unemployment – Phillips' curve – short run and long run</p>	
3	Economic Policy implications in the IS-LM Framework	15 Lectures
	<p><u>Economic Policy implications in the IS-LM Framework:</u></p> <ul style="list-style-type: none"> 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 <p>Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India</p>	
4	International Aspects of Macroeconomic Policy	15 Lectures
	<p><u>International Aspects of Macroeconomic Policy:</u></p> <ul style="list-style-type: none"> 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 <p>The Mundell-Fleming model - Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J-curve effect</p>	

**Reference Books:**

Title	Author(s)	Publisher
Macroeconomics	Dornbusch, Fischer and Startz	Tata McGraw Hill
International Economics	Jhingan M. L.	Vrinda Publication
Monetary Economics	Gupta S. B.	S. Chand & Company
Macroeconomics: Theories and Policies	Froyen Richard	Pearson Education Inc.
Macroeconomics	N. Gregory Mankiw & Mark Taylor	Cengage Learning India
Macroeconomics	Ahuja H. L.	S Chand & Co

Note: Latest edition of reference books may be used.

RESEARCH METHODOLOGY

Sr.No.	Modules/Units	No. of Lectures
1	Introduction to Research	15 Lectures
	Introduction to Research: 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 Lectures
	Research process: Stages in Research process <ul style="list-style-type: none"> • 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	Research Reporting and Modern Practices in Research	15 Lectures



	<p>Research Reporting and Modern Practices in Research: Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <ul style="list-style-type: none"> • References and Citation Methods: <ul style="list-style-type: none"> ▪ 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 	
4	Research Reporting and Modern Practices in Research	15 Lectures
	<p>Research Reporting and Modern Practices in Research: Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <ul style="list-style-type: none"> • References and Citation Methods: <ul style="list-style-type: none"> ▪ 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 	

Reference Books:

1. Research for Marketing Decisions Paul E. Green, Donald S. Tull
2. Marketing Research- Text and Cases Harper W. Boyd Jr., Ralph Westfall.
3. Research methodology in Social sciences, O.R. Krishnaswamy, Himalaya Publication
4. Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
5. Marketing research and applied orientation, Naresh K Malhotra, Pearson
6. Statistics for management, Levin and Reuben, Prentice Hall.
7. Research Methods for Management: S Shajahan, Jaico Publishi



Core Course
Corporate Finance

Sr.No.	Modules/Units	No. of Lectures
1	Scope and Objectives of Financial Management	15 Lectures
	Scope and Objectives of Financial Management Introduction, Meaning, Importance, Scope, Objectives Profit vs. Value Maximization	
2	Time Value of Money	15 Lectures
	Time Value of Money Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM	
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making Management Analysis	15 Lectures
	Financial Analysis - Application of Ratio Analysis in Financial Decision Making Management Analysis <ul style="list-style-type: none"> Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio Liquidity Ratios: Current Ratio, Quick Ratio Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio Investor's Analysis Earnings per Share, P/E Ratio, Dividend Yield	
4	Financial Decisions	15 Lectures
	Financial Decisions <ul style="list-style-type: none"> Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of 	



	Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose	
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Reference Books:		
Title	Author	Publisher
Corporate Finance 7th Edition	Stephen A. Ross	McGraw Hill India
Corporate Finance: Theory and Practice	S.R. Vishwanath	Paperback
Principles of Corporate Finance : Text and Cases	Richard A. Brealey	Paperback

E -COMMERCE

Sr.No.	Modules/Units	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15 Lectures
	Introduction to Electronic Commerce –Evolution and Models: <ul style="list-style-type: none"> • Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E- Commerce. • 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 Lectures



	<p>World Wide Web and E-enterprise:</p> <ul style="list-style-type: none"> 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. EDI and paperless trading; Pros & Cons of EDI; Related new technologies use in E-commerce. Applications of E-commerce and E-enterprise - Applications to 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-organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E-enterprise 	
3	E-marketing and Electronic Payment System	15 Lectures
	<p>E-marketing and Electronic Payment System:</p> <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 initiatives, 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 Lectures
	<p>Legal and Regulatory Environment and Security issues of E-commerce:</p> <ul style="list-style-type: none"> Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. 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 	



Reference Books:

- Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Education).
- Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (New Delhi : Pearson Education).
- Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (New Delhi : Pearson Education).
- Smith, P.R. and Dave Chaffey (2005), eMarketing Excellence; The Heart of eBusiness (UK : Elsevier Ltd.)
- Vivek Sood Cyber Laws Simplified-TMH (2001)
- Vakul Sharma Handbook of cyber Laws-Macmillan (2002)
- Sundeep Oberoi e Security and you-TMH (2001)
- Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
- Adam Nabl R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
- Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to eBusiness
- Bharat Bhasker, Electronic Commerce – Framework technologies and Applications, 3rd Edition- Tata McGrawHill Publications, 2008.
- Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 2008
- Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
- E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
- Introduction to E-commerce (Jeffrey) Tata- McGrawHill
- E-Business and Commerce- Strategic Thinking and Practice (Brahm) Biztantra
- Web Technology : Ramesh Bangia
- HTML – The complete Reference :
- Gary Schneider, Electronic Commerce, Thomson Publishing.
- Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand
- P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I
- Turban, King, Viehland & Lee, Electronic Commerce- A Managerial Perspective, Pearson.



Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester-wise End Examination component carrying 60% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 40 %

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (20 Marks)	
	Match the Column/ Fill in the Blanks/ Multiple Choice Questions <i>(1 Mark each)</i>	08 Marks
	Answer in Brief (Attempt Any Three of the Five) <i>(04 Marks each)</i>	12 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned	10 Marks
03	Presentation/ Viva / Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10 Marks



B) Semester End Examination: 60 %

- i) Duration: The examination shall be of 2 Hours duration
- ii) Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

(Detail question paper pattern has been given separately)

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



Question Paper Pattern

(Practical Courses)

Maximum Marks: 60

Questions to be set: 03

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particular	Marks
Q.1.	Objective Questions (Multiple choice/ True or False / Match the column / Fill in the blanks)	15 marks
Q2.	Full Length Practical Question OR	15 marks
Q 2.	Full Length Practical Question	15 marks
Q3.	Full Length Practical Question OR	15 marks
Q3.	Full Length Practical Question	15 marks
Q4.	Full Length Practical Question OR	15 marks
Q4.	Short Notes To be asked 05 to be answered 03	15 marks

Note:

Practical question of 15 marks may be divided into two sub questions of 8/7 and 5/5/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.



Evaluation pattern of the Project Work (100 Marks)

The Project Report shall be evaluated in two stages viz.

Evaluation of Project Report (Bound Copy)		60 Marks
• Introduction and other areas covered		20 Marks
• Research Methodology, Presentation, Analysis and interpretation of data		30 Marks
• Conclusion & Recommendations		10 Marks
Conduct of Viva-voce		40 Marks
• In the course of Viva-voce, the questions may be asked such as		10 Marks
• importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)		
• Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study		20 Marks
• Overall Impression (including Communication Skill)		10 Marks