Mcom Part I - Sem I & II

Hindi Vidya Prachar Samiti's

Ramniranjan Jhunjhunwala College

of Arts, Science & Commerce

(Empowered Autonomous)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for the M.com Part I

Program: M.com (Advanced Accountancy & Business Management)
Program Code: RJCCPG

Level 6

(CBCS 2023-2024)

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THE PREAMBLE

Why Commerce?

Commerce is as old as human civilization. Since ancient times commerce has been practiced all over the world, but the nature of commerce has changed over the years with the changes in economies around the world. Thus, it has become an inseparable part of everyone's life. Human wants are unlimited and becoming multiplied with social and economic developments. Commerce has the capacity to satisfy our needs and provide better life to society and human beings as it encompasses business, profession and employment. The scope of commerce is broader than any other subject because it deals with several human activities like marketing, banking, transportation, management, investments etc. Globalization has brought many countries close to each other indicating the need of trade and commerce between different nations for sharing resources, mutual development, updating know-how etc. Policies of the Government of India like 'Ease of doing', 'Atma Nirbhar Bharat', 'Start ups', 'Digital India' have encouraged new entrepreneurship in India in the 21st century.

The Indian economy is one of the fastest growing economies in the world. A goal of 5 trillion Indian economies in near term would expedite trade and commerce transactions. This has made learning of commerce indispensable, even if it is occupied in every field whether it is science, engineering, or IT. It develops skills and knowledge required for pursuing multiple career options. Students get a wide range of subject knowledge such as finance, marketing, management, accounts, advertising, law etc. which will be useful for them for pursuing their higher studies, employment or starting their own venture. Thus, commerce without human and business life will be next to impossible.

Under autonomy, the department has made curriculum more robust by incorporating skill based learning and value-added courses that impart practical knowledge of the subject to the students. The syllabus for commerce for all four semesters is meticulously designed so as to make the students understand the knowledge of different fields like Strategic management, Rural marketing, Logistic management, HRM, Research Methodology, Tax, Financial Accounting, Management , Global economics The course contents are updated so as to keep students in line with trends in industry. The course contents are designed to improve student's employability and skills required for employability

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PROGRAMME OUTCOME (PO): M.COM (ADVANCED ACCOUNTANCY AND BUSINESS MANAGEMENT)

PO1	Deepen the understanding of business operations and enhance the skills in effectively managing enterprises, placing particular emphasis on Business Administration. Additionally, concentrate on advancing your expertise in Advanced Accounting and Taxation techniques.
PO2	To enhance critical thinking, problem-solving, qualitative and quantitative skills, required in the industry.
PO3	Provide advanced-level knowledge and foster a deeper understanding of current trends in commerce.
PO4	Provide individuals with the necessary skills to make them prepared for the industry and enhance their employability.

PROGRAM SPECIFIC OUTCOMES (PSO): M.COM (ADVANCED ACCOUNTANCY AND BUSINESS MANAGEMENT)

PSO1	Analyze and implement advanced financial strategies in various business contexts, demonstrating proficiency in financial services management.
PSO2	Formulate and execute strategic plans to address complex business challenges, showcasing a comprehensive understanding of strategic management principles.
PSO3	Apply economic theories and frameworks to make informed business decisions, considering both micro and macroeconomic factors influencing the business environment.
PSO4	Integrate ethical considerations and CSR principles into business practices, fostering a commitment to responsible and sustainable corporate conduct.
PSO5	Apply advanced techniques in cost and management accounting along with corporate finance to optimize financial performance and contribute to organizational efficiency.
PSO6	Analyze and evaluate organizational structures and dynamics using organization theory, providing insights into effective management strategies and structures.
PSO7	Demonstrate proficiency in research methodologies for business, enabling the application of rigorous research practices to address complex business issues.

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DISTRIBUTION OF TOPICS AND CREDITS

MCOM PART I SEMESTER I

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA101	**Paper Title: Financial Services**			**60 Lectures**
	I	Introduction to Financial Services and Merchant Banking	04	
	II	Venture Capital and Securitization		
	III	Hire Purchase Finance and Housing Finance		
	IV	Stock Broking and Depository Services		

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA102	**Paper Title: Strategic Management**			**60 Lectures**
	I	Introduction to Strategic Management	04	
	II	Strategy Formulation, Implementation and Evaluation		
	III	Business, Corporate and Global Strategies		
	IV	Emerging Strategic Trends		

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA103	**Paper Title: Economics for Business Decisions**			**60 Lectures**
	I	Basic Principles in Business Economics	04	
	II	Demand and Supply Analysis		
	III	Production Decisions and Cost Analysis		
	IV	Market Structure Analysis		

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Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA104	**Paper Title: Business Ethics**			**30 Lectures**
	I	Introduction to Business Ethics	02	
	II	Indian Ethical Practices and Corporate Governance		

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Semester	**:**	**I**			
Title of the Subject / course	**:**	**Financial Services**			
Course Code	**:**	**RJCPGAA101**			
Credits	**:**	**04**	**Duration**	**:**	**60 Lec**

Learning Objectives	
1	To educate students on a range of financial services it's the development, expansion, and developing trends in financial services.
2	To familiarize students with different financial products.
3	To educate students on the principles of consumer finance, leasing, and hire purchase.
4	To inform students about mutual funds, their benefits, accounting, and value.

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand overall framework of the financial system and the evolution of the Indian financial markets will be able to be described by students.	1	Level 2 Understand
CO2	Analyze and comprehend the expansion and development of India's capital markets.	1	Level 4 Analyze
CO3	Comprehend the newest trends and difficulties in the international financial markets.	1	Level 2 Understand

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<table>
<tr><td colspan="2">SEMESTER I</td><td>L</td><td>Cr</td></tr>
<tr><td>COURSE: Financial Services</td><td>COURSE Code: RJCPGAA101</td><td>60</td><td>04</td></tr>
<tr><td colspan="2">UNIT 01</td><td>15</td><td></td></tr>
<tr><td colspan="2">Introduction to Financial Services and Merchant Banking</td><td></td><td></td></tr>
<tr><td colspan="2">Introduction to Financial Services - Overview of Financial Services in India, Growth, Structure and Types of financial services.
Merchant Banking - Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI</td><td></td><td></td></tr>
<tr><td colspan="2">UNIT 02</td><td>15</td><td></td></tr>
<tr><td colspan="2">Venture Capital and Securitization</td><td></td><td></td></tr>
<tr><td colspan="2">Venture Capital- Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance
Securitization - Introduction, Definition, Concept, Need, Players Involved in Securitization, Securitization Structure, Instruments of Securitization, Differentiate between Pass Through Certificate and Pay Through Securities, Process of Securitization</td><td></td><td></td></tr>
<tr><td colspan="2">UNIT 03</td><td>15</td><td></td></tr>
<tr><td colspan="2">Hire Purchase Finance and Housing Finance</td><td></td><td></td></tr>
<tr><td colspan="2">Hire Purchase Finance - Meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India
Housing Finance – Introduction, Need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans, types of mortgage loans</td><td></td><td></td></tr>
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UNIT 04	**15**	
Stock Broking and Depository Services		
• Stock Broking – Meaning, types of stockbrokers, sub-brokers; stock broking in , E-broking – meaning, Indian experience • Depository Services – Meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct		

Reference Books:

1. Merchant Banking in India" by Gurusamy
2. Venture Capital and Private Equity in India" by Pravin V. Patil and Saravana Jaikumar
3. Hire Purchase and Consumer Credit" by N.S. Toor
4. Housing Finance: A Guide to Institutions, Products, and Instruments" by B. Yerram Raju
5. Stock Markets and Securities Laws" by Ravi Puliani
6. Depository Services: Theory and Practice" by M. R. Mayya

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Semester	**:**	**I**
Title of the Subject / course	**:**	**Strategic Management**
Course Code	**:**	**RJCPGAA102**
Credits	**:**	**04** | **Duration** : **60 Lec**

Learning Objectives	
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand new forms of Strategic Management concepts and their use in business Unit	1,2	Level 2 Understand
CO2	Understand information pertaining to Business, Corporate and Global Reforms	1,2	Level 2 Understand
CO3	Develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions	1,2	Level 3 Apply
CO4	Understand Entrepreneurship skills in recent developments and trends in the business corporate world	1,2	Level 2 Understand

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SEMESTER I		L	Cr
COURSE: Strategic Management	**COURSE Code: RJCPGAA102**	**60**	**04**
UNIT 01		**15**	
Introduction to Strategic Management			
● 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 , OperationalStrategy ● Business Environment: Components of Environment- Micro and Macro and Environmental Scanning			
UNIT 02		**15**	
Strategy Formulation, Implementation and Evaluation			
● 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, 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			
UNIT 03		**15**	

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Business, Corporate and Global Strategies		
● CorporateRestructuringStrategies: Concept, NeedandForms, CorporateRenewal Strategies: Concept, Internal and External factors and Causes. ● Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses ● PublicPrivateParticipation:Importance,Problems and Governing Strategies of PPP Model. ● Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business		
UNIT 04	**15**	
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, StrategiesforManaging andPreventingdisastersandCope 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 and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
2. Globalization, Liberalization and Strategic Management- V. P. Michael
3. Business Policy and StrategicManagement – Sukul Lomash and P.KMishra, Vikas Publishing House Pvt. Ltd, NewDelhi
4. StrategicManagement – FredR. David, Published by Prentice HallInternational
5. Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications

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Semester	**:**	**I**			
Title of the Subject / course	**:**	**Economics for Business Decisions**			
Course Code	**:**	**RJCPGAA103**			
Credits	**:**	**04**	**Duration**	**:**	**60 Lec**

Learning Objectives	
1	To equip the students with basic tools of economic theory and its practical applications
2	To understanding of the economic aspects of current affairs and thereby prepares them to analyze the market behavior with economic way of thinking
3	To widen analytical ability of the students and to provide them a foundation for further study of economics

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand the basic tools of economic theory and its practical applications understanding of the economic aspects of current affairs and thereby prepares them to analyze the market behavior with economic way of thinking	1,5	Level 2 Understand
CO2	Develop skills in application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics	1,5	Level 3 Apply
CO3	Understand by discussion of some cases involving the use of concepts of business economics	1,5	Level 2 Understand

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SEMESTER I		L	Cr
COURSE: Economics for Business Decisions	**COURSE Code: RJCPGAA103**	**60**	**04**
UNIT 01		**15**	
Basic Principles in Business Economics			
● 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; market failure, externality, public goods and economic role of Government			
UNIT 02		**15**	
Demand and Supply Analysis			
● 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			
UNIT 03		**15**	
Production decisions and Cost analysis			

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• 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		
UNIT 04	**15**	
Market structure analysis		
• 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 analyze strategic decisions - application of model of prisoner's dilemma in market decisions		

Reference Books:

1. Salvatore,D.:ManagerialEconomicsinaglobal economy(ThomsonSouthWesternSingapore,2001)
2. FrankRobert.H,Bernanke.BenS.,Principles ofEconomics(TataMcGrawHill(ed.3)
3. GregoryMankiw., Principles ofEconomics,Thomson Southwestern (2002 reprint)
4. Samuelson & Nordhas.: Economics(Tata McGraw Hills, New Delhi, 2002)
5. Hirchey .M., Managerial Economics, Thomson South western (2003)
6. Mehta,P.L.:ManagerialEconomics–Analysis,Problem and Cases(S.Chand&Sons,N.Delhi,2000)

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Semester	**:**	**I**			
Title of the Subject / course	**:**	**Business Ethics**			
Course Code	**:**	**RJCPGAA104**			
Credits	**:**	**02**	**Duration**	**:**	**30 Lec**

Learning Objectives	
1	To increase understanding and confidence in making moral decisions
2	To introduce students to the idea of business ethics and its significance in the present

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand the concept and relevance of Business Ethics in the modern era	1	Level 2 Understand
CO2	Discuss ethical issues in a way that is both logical and persuasive using the language of business ethics.	1	Level 3 Apply

SEMESTER I		**L**	**Cr**
COURSE: Business Ethics	**COURSE Code: RJCPGAA104**	**30**	**02**
UNIT 01		**15**	
Introduction to Business Ethics			

● 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 Doctrineof Satya and Ahimsa, ● Emergence of new values in Indian Industries after economic reforms of 1991		
UNIT 02	**15**	
Indian Ethical Practices and Corporate Governance		
● 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 CorporateGovernance, ● Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stakeholders, Changing roles of corporate Boards. ● Elements Of Good Corporate Governance, Failure of Corporate Governance and its consequences		

Reference Books:

1. SharmaJ.P' Corporate Governance,business ethics and CSR,Ane Books Pvt Ltd , NewDelhi
2. Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
3. Business Ethics, Text and Cases, C.S.V. Murthy,Himalaya Publication House

MCOM PART I SEMESTER II

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA201	**Paper Title: Personal Financial Planning**			**60 Lectures**
	I	Understanding Personal Finance	04	
	II	Risk Analysis & Insurance Planning		
	III	Retirement Planning & Employees Benefits		
	IV	Investment Planning		

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA202	**Paper Title: E-Commerce**			**60 Lectures**
	I	Introduction to Electronic Commerce–Evolution And Models	04	
	II	World Wide Web and E- enterprise		
	III	E-marketing and Electronic Payment System		
	IV	Legal and Regulatory Environment and Security issues of E-commerce		

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA203	**Paper Title: Macro Economics concepts and Applications**			**60 Lectures**
	I	Aggregate Income and its Dimensions	04	
	II	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)		
	III	Economic Policy Implications in the IS-LM framework		
	IV	International Aspects of Macroeconomic Policy		

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Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAA204	**Paper Title: Corporate Social Responsibility**			**30 Lectures**
	I	Introduction to Corporate Social Responsibility	02	
	II	Areas of CSR and CSR Policy		

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Semester	**:**	**II**			
Title of the Subject / course	**:**	**Personal Financial Planning**			
Course Code	**:**	**RJCPGAA201**			
Credits	**:**	**04**	**Duration**	**:**	**60 Lec**

Learning Objectives	
1	Understand the fundamental principles of personal finance, including budgeting, saving, investing, and debt management.
2	To understand the concept of Risk Analysis and to evaluate Personal risk management with life insurance
3	To Understand the process of retirement planning.
4	To comprehend the various methods for measuring and managing risks and to become acquainted with risk management;

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand and explore various options available for personal finance.	1,2,4	Level 2 Understand
CO2	Evaluate risk management and insurance decision in personal financial planning	1,2,4	Level 5 Evaluate
CO3	Understand the various options available for retirement planning	1,2,4	Level 2 Understand
CO4	Evaluate various options for investment planning.	1,2,4	Level 5 Evaluate

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SEMESTER II		L	Cr
COURSE : Personal Financial Planning	**COURSE Code: RJCPGAA201**	**60**	**04**
UNIT 01		**15**	
Understanding Personal Finance			
Introduction Time value of money applications Personal financial statements, Cash flow and debt management, tools and budgets Money Management Tax planning Managing Checking and Savings Accounts Maintaining Good Credit Credit Cards and Consumer Loans Vehicle and Other Major Purchases Obtaining Affordable Housing Income and Asset Protection Managing Property and Liability Risk Managing Health Expenses			
UNIT 02		**15**	
Risk Analysis & Insurance Planning			
Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.			
UNIT 03		**15**	
Retirement Planning & Employees Benefits			

Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counseling.		
UNIT 04	**15**	
Investment Planning		
Risk Return Analysis Investing in Stocks and Bonds ,Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.		

Reference Book:

1. Insurance: Principles and Practices" by S. N. Maheshwari and S. K. Seth
2. Retire Rich Invest: Rs. 40 a day" by P.V. Subramanyam
3. Common Stocks and Uncommon Profits" by Philip Fisher
4. Master Your Money" by Deepak Shenoy
5. "The Wealthy Barber Returns" by A. Parthasarathy

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Semester	:	**II**			
Title of the Subject / course	:	**E-Commerce**			
Course Code	:	**RJCPGAA202**			
Credits	:	**04**	**Duration**	:	**60 Lec**

Learning Objectives	
1	To provide an analytical framework to understand the imaging world of e-commerce
2	To make the learners familiar with current challenges and issues in e-commerce
3	To develop the understanding of the learners towards various business models
4	To enable to understand the Web- based Commerce and equip the learner to assess ecommerce requirements of a business
5	To develop understanding of learners relating to Legal and Regulator Environment and Security issues of E-commerce

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand skills the emerging world of e-Commerce	1,4	Level 2 Understand
CO2	Entrepreneurship skills current challenges and issues in e-commerce various business models	1,4	Level 2 Understand
CO3	Employability skills in Web- based Commerce and equip the learners to assess ecommerce requirements of a business	1,4	Level 3 Apply
CO4	Understanding Legal and Regulatory Environment and Security issues of E- commerce	1,4	Level 2 Understand

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SEMESTER II		L	Cr
COURSE: E-Commerce	**COURSE Code: RJCPGAA202**	**60**	**04**
UNIT 01		**15**	
Introduction to Electronic Commerce –Evolution and Models			
● 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 ChallengesofE-Commerce, E-Commerce Business Strategies for Marketing, Sales andPromotions. ● 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			
UNIT 02		**15**	
World Wide Web and E-enterprise			
● 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-Organization, Organization of Business in an E-enterprise, Benefits and Limitations of E-enterprise			
UNIT 03		**15**	
E-marketing and Electronic Payment System			
● 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		
UNIT 04	**15**	
Legal and Regulatory Environment and Security issues of E-commerce		
• Introduction to Cyber Laws-World Scenario, Cybercrime Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. • Taxation Issues,ProtectionofCyberConsumers in IndiaandCPA1986, 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:

1. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : PearsonEducatin).
2. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (NewDelhi : Pearson Education).
3. Kalakota,Ravi andMarciaRobinson(2001).Business2.0:RoadmapforSuccess(newDelhi:Pearson Education).
4. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness(UK : Elsevier Ltd.)
5. Vivek Sood Cyber Laws Simplified-TMH (2001)
6. Vakul Sharma Handbook of cyber Laws-Macmillan (2002)

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Semester	**:**	**II**
Title of the Subject / course	**:**	**Macro Economics Concepts & Applications**
Course Code	**:**	**RJCPGAA203**
Credits	**:**	**04** **Duration : 60 Lec**

Learning Objectives	
1	The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as at the corporate level.
2	This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies
3	Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analyzed classrooms

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand the theoretical rationale behind policies at the country as well as corporate level	1,5	Level 2 Understand
CO2	Understand the basic macroeconomic concepts that strengthen analysis of crucial economic policies	1,5	Level 2 Understand
CO3	Economic fluctuations and Stabilization policies in IS- LM framework, developing Entrepreneurship Skills	1,5	Level 5 Evaluate
CO4	Understand Balance of payments disequilibrium of an open economy, Devaluation, revaluation as expenditure	1,5	Level 2 Understand

SEMESTER II		**L**	**Cr**
COURSE: Macro Economics Concepts & Applications	**COURSE Code: RJCPGAA203**	**60**	**04**

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UNIT 01	**15**	
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		
UNIT 02	**15**	
Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)		
● Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADFand ASFand determination of real income; Inflationary gap ● Policy trade-off between Inflation and unemployment–Phillips Curve –short run and long run		
UNIT 03	**15**	
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 Stabilization policies in IS- LM framework - Transmission mechanism and the crowding out effect ● composition of output and policy mix, IS-LM in India		
UNIT 04	**15**	
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		

Reference Books:

1. Dornbusch.R,Fisher.S., Macroeconomics, Tata McGraw-Hill 9th edition
2. D'Souza Errol., Macroeconomics, Pearson Education 2008
3. GuptaG.S.,Macroeconomics Theory and Applications,Tata McGraw-Hill,New Delhi2001
4. Dwivedi D.N.,Macroeconomics theory and policy,Tata McGraw-Hill,New Delhi 2001
5. Economic and Political Weekly and Indian Economic Review.

Mcom Part I - Sem I & II

Semester	**:**	**II**			
Title of the Subject / course	**:**	**Corporate Social Responsibility**			
Course Code	**:**	**RJCPGAA204**			
Credits	**:**	**02**	**Duration**	**:**	**30 Lec**

Learning Objectives	
1	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

Course Outcome Number	**On completion of the course, the students will be able to:**	**PSO Addressed**	**Blooms Level**
CO1	Understand the concept of CSR, Legal Provisions and Specification on CSR, Role of NGO's and International Agencies in CSR, Integrating CSR into Business	1	Level 2 Understand
CO2	Designing CSR Policy, Sustainable Development in business, Global Recognitions of CSR developing Entrepreneurship skills	1	Level 3 Apply

SEMESTER II		**L**	**Cr**
COURSE : Corporate Social Responsibility	**COURSE Code: RJCPGAA204**	**30**	**02**
UNIT 01		**15**	
Introduction to Corporate Social Responsibility			

● Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in ContemporarySociety. ● 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 NGOs and International Agencies in CSR, Integrating CSR into Business		
UNIT 02	**15**	
Areas of CSR and CSR Policy **Introduction to Corporate Social Responsibility**		
● CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government,Consumers, EmployeesandWorkers, Local Community and Society. ● CSR and environmental concerns. ● Designing CSR Policy- Factors influencing CSR Policy, Roleof HR Professionals in CSR ● Global Recognitions of CSR- ISO-14000-SA8000– AA1000–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:

1. Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New DelhiIndia
2. Philip Kotler NancyLee,CSR:doingthemostgoodforCompanyandyourcause,Wiley2005
3. Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
4. SubhabrataBobbyBanerjee,CSR:thegood,thebadandtheugly.EdwardElgarPublishing2007
5. JosephA. Petrick and JohnF.Quinn,ManagementEthics-Integrity at work , SagePublication , 1997

Mcom Part I - Sem I & II

RULES AND REGULATIONS REGARDING ASSESSMENT AND EVALUATION

FOR FY PG UNDER NEP FROM A.Y. 2023-2024 ONWARDS-

1. A learner appearing for first year PG examination under NEP will have **maximum of 22 credits per semester** and examinations will be of **maximum 550 marks.**
2. Courses having **2 credits, 3 credits and 4 credits** will have examinations of **50, 75, 100 marks** respectively.
3. **Duration of examinations:**
   - An IA exam of 20/25 marks shall be of duration of 30 minutes.
   - An IA exam of 40 marks shall be of duration of 50 minutes. Departments may use different modes of internal evaluation.
   - An SEE exam of 30 marks (offline) shall be of duration of 1 hour.
   - An SEE exam of 50 marks (offline) shall be of duration of 2 hours.
   - An SEE exam of 50 marks (online MCQ) shall be of 60 minutes.
   - An SEE exam of 60 marks (offline) shall be of duration of 2 ½ hours.
4. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.
5. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.
6. There shall be no Additional Examinations for any of the Semesters except for the Semester III wherein one chance of credit improvement in Semester III shall be given before the Learner appears for the final Semester IV Examination.
7. Irrespective of the performance in Semester I and II, student shall migrate to Sem III. Eligibility for PG degree is that a learner must complete 22 credits in each semester.
8. All ordinances under UG examinations are applicable to PG examinations as well.

Mcom Part I - Sem I & II

PAPER PATTERN

SEMESTER END EXAMINATION

(Theory Paper)

Semester End Examination – 60 marks

	Note: 1. All questions are compulsory. 2. Each question carries equal marks.	Marks
Q.1	Answer any one of the following: (Module I) A. B.	10
Q2	Answer any one of the following: (Module II) A. B.	10
Q.3	Answer any one of the following: (Module III) A. B.	10
Q.4	Answer any one of the following: (Module IV) A. B.	10
Q.5	Write Short Notes on: (Any 4 out of 6)	20

SEMESTER END EXAMINATION

(Accountancy Paper)

Semester End Examination – 60 marks

	Note: 1. All questions are compulsory. 2. Each question carries equal marks.	Marks
Q.1	Answer any one of the following: (Module I) A. B.	15
Q2	Answer any one of the following: (Module II) A. B.	15
Q.3	Answer any one of the following: (Module III) A.	15

Mcom Part I - Sem I & II

	B.	
Q.4	Answer any one of the following: (Module IV) A. B.	15

Teaching and Learning Process

The teaching learning process in the learning outcomes based curriculum framework in the subject of Commerce is designed to develop the cognitive skills of every learner. The Post graduate courses offer the requisite skills for a profession and jobs in the Commerce field . All courses have practical's as an integral part which promotes the learner to acquire the requisite skills for employment by experiential learning.

An interesting combination of teaching learning processes is adopted in which the teacher and learners are actively involved.

Some of the salient teaching learning process are:

- Class lectures
- Presentations
- Group Discussion and Workshops
- Peer teaching and learning
- Flipped classroom, project-based learning, quiz, seminars, exhibitions, posters
- Practical experimental design planning, analysis, interpretation, application of knowledge gained, field projects, mini projects.
- Technology enabled self-learning.
- Internships, On job training
- Project work

The effective teaching strategies would address the requirements of leaner to learn at their own pace. The teaching pedagogy adopted to ensure inculcate higher order skills in the learner. The entire program is also designed to foster human values, environmental consciousness for an equable society. The teaching learning processes adopted would aim at participatory pedagogy.

Mcom Part I - Sem I & II

Mapping of the course to employability/ Entrepreneurship/ Skill development

Class	Course Name	Course Code	Topics focusing on Employability/Entrepreneurship/ Skill development	Employability/Entrepreneurship/ Skill development	Specific Activity
MCOM PART I	Financial Services	RJCPGAA101	Merchant Banking, Venture Capital and Securitization, Housing Finance, Stock Broking and Depository Services	Employability and entrepreneurship skills developed in stock broker and sub-broking field. Skill developed to arrange the finance through multiple options like venture capital.	Experiential learning and discussion of case studies to get practical approach of the subject.
MCOM PART I	Strategic Management	RJCPGAA102	Strategy Formulation, Implementation and Evaluation, Business, Corporate and Global Strategies	Employability Skills developed for formulation of strategy to manage the organization	Case studies, Assignment.
MCOM PART I	Economics for Business Decisions	RJCPGAA103	Production decisions and Cost analysis, Market structure analysis	Skills developed to understand the economic environment of the business to take better decisions	Discussion on recent events in national and global economy and its impact on businesses .
MCOM PART I	Business Ethics	RJCPGAA104	Indian Ethical Practices and Corporate Governance	Skills developed to encourage the ethical practices in the organisation in various field like marketing, Governance	Experiential learning and discussion of case studies
MCOM PART I	Personal Financial Planning	RJCPGAA201	Risk Analysis & Insurance Planning, Retirement Planning	Employability skills developed in the field of investment	Discussing various avenue of investment for

Mcom Part I - Sem I & II

			& Employees Benefits, Investment Planning	analysis and personal financial planner.	individual and develop the model.
MCOM PART I	E-Commerce	RJCPGAA202	E-enterprise, E-marketing and Electronic Payment System, Legal and Regulatory Environment and Security issues of E-commerce	Skills developed to understand the various aspect of E-commerce.	Case studies, Assignment. Analysis of various e-commerce business models and recent trends in technology.
MCOM PART I	Macro Economics concepts and Applications	RJCPGAA203	Aggregate Income and its Dimensions, Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Economic Policy Implications , International Aspects of Macroeconomic Policy	Skills developed to understand the Macro economic environment of the business to take better decisions	Discussion on recent events in national and global economy and its impact on businesses .

Mcom Part I - Sem I & II

Mapping of curriculum with the relevance in the local, regional, national and global development needs

Sr. No	Course Code/ Topic (Paper/ Unit/ Content)	Relevance
1	RJCPGAA101: Financial Services, Unit I, II, III, IV	Regional, National and Global development needs
2	RJCPGAA102: Strategic Management	Regional, National and Global development needs
3	RJCPGAA103: Economics for Business Decisions	Local, Regional, National and Global development needs
4	RJCPGAA104: Business Ethics	Regional, National development needs
5	RJCPGAA201: Personal Financial Planning	Local, Regional, National and Global development needs
6	RJCPGAA202: E-Commerce	Regional, National development needs
7	RJCPGAA203: Macro Economics concepts and Applications	Regional, National and Global development needs
8	RJCPGAA204: Corporate Social Responsibility	National development needs

Mcom Part I - Sem I & II

Mapping of curriculum with cross cutting issues viz, Professional Ethics, Gender, Human Values, Environmental and Sustainable Development Goals and NEP 2020

Sr. No	Name of the Course	Course Code	Issues addressed
1	All Courses	All Courses	SDG 4
2	Financial Services, Economics for Business Decisions, Personal Financial Planning Macro Economics concepts and Applications.	RJCPGAA101, RJCPGAA103, RJCPGAA201, RJCPGAA203.	NEP, Multidisciplinary, Interdisciplinary , SDG 3, SDG 8, SDG 9,
3	Strategic Management, Business Ethics, Corporate Social Responsibility,	RJCPGAA102, RJCPGAA104, RJCPGAA204.	Professional Ethics SDG3, SDG 5, SDG 8, SDG 9,SDG 16