

Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College of Arts, Science & Commerce
(Empowered Autonomous College)

Mcom Part I - Sem I & II



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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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MCOM PART I SEMESTER I

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGRM101	Paper Title: Research Methodology for Business			60 Lectures
	I	Introduction to Research	04	
	II	Research Process		
	III	Data Processing and Statistical Analysis		
	IV	Research Reporting and Modern Practices in Research		

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Semester	:	I			
Title of the Subject / course	:	Research Methodology for Business			
Course Code	:	RJCPGRM101			
Credits	:	04	Duration	:	60 Lec

Learning Objectives	
1	To enhance the abilities of learners to undertake research in business & social sciences
2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3	To enable the learners in understanding and developing the most appropriate methodology for their research
4	To make the learners familiar with the basic statistical tools and techniques applicable for research

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Understand research in business & social sciences	1,6	Level 2 Understand
CO2	Understand, develop, and apply the fundamental skills in formulating research problems	1,6	Level 3 Apply
CO3	Understanding and developing the most appropriate methodology for their research	1,6	Level 3 Apply
CO4	Make the learners familiar with the basic statistical tools and techniques applicable for research developing employability skills	1,6	Level 3 Apply

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SEMESTER I		L	Cr
COURSE : Research Methodology for Business	COURSE Code: RJCPGRM101	60	04
UNIT 01		15	
Introduction to Research			
● Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. ● Formulation of research problem, Research Design, significance of Review of Literature ● Hypothesis: Formulation, Sources, Importance and Types ● Sampling: Significance, Methods, Factors determining sample size			
UNIT 02		15	
Research Process			
● Stages in Research process ● DataCollection: 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			
UNIT 03		15	
Data Processing and Statistical Analysis			
● Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, GraphicPresentation ● Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of			

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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		
UNIT 04	15	
Research Reporting and Modern Practices in Research		
Research Report Writing: Importance, Essentials, Structure/ layout, Types References and CitationMethods: APA (American Psychological Association) CMS (Chicago ManualStyle) MLA (Modern LanguageAssociation) Footnotes and Bibliography Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research		

Reference Books

1. Research Methodology –Text and Cases with SPSS Applications,by Dr S.L.Gupta and Hitesh Gupta,
2. International Book House Pvt Ltd
3. Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, NewDelhi
4. Methodology of Research eSocial Sciences,by O.R.Krishnaswamy,Himalaya Publishing House
5. Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
6. Business Statistics by Dr SK Khandelwal,InternationalBookHouse PvtLtd
7. QuantitativeTechniques byDr SK Khandelwal,InternationalBookHousePvtLtd

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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.

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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

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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 learner 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.

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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	Research Methodology for Business	RJCPGRM101	Research Methodology for Business	Employability in the field of teaching and research.	Writing research paper in the field of commerce.

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	RJCPGRM101: Research Methodology for Business	National and Global development needs

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	Research Methodology for Business	RJCPGRM101	NEP, Multidisciplinary, Interdisciplinary , SDG 3, SDG 8, SDG 9,