

Agenda No. in AC: 2.03

Date: 23.03.2022

University of Mumbai



**Vidya Prasarak Mandal's**

**K.G. Joshi College of Arts and N.G. Bedekar College of Commerce**

**(Autonomous)**

**(Affiliated to University of Mumbai)**

**Programme: M. Com.**

**Specific Programme: M. Com. Part-I**

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

**Year of Establishment: 2003-04**

**Year of Upgrading: 2022-2023**

## **Specific Programme: M. Com. Part-I**

### **PREAMBLE**

The Latin word ‘Commercium’ in itself describes trading and merchandising together with required skills and attitudes for the handling of Trade, Commerce and Industry. William E. Gladstone highlighted the importance of Commerce by saying, “Commerce is the equalizer of the wealth of nations”. The study of Commerce is of paramount importance, as it imparts knowledge about Business, Service Sector, Management, Production, Finance, Marketing, Human Resource, Accounting, Taxation, Secretarial Practices, Foreign Trade, Organisational Development and related aspects. In this programme, learners are taught the core subjects of Commerce, Accountancy, Banking, Finance and Management. Masters in Commerce (M. Com.) is two-year full time Post Graduate program with two semesters in each year, making it in all four semesters. The Department provides M. Com. with three specialisation areas such as M. Com. in Advance Accounting, Corporate Accounting and Financial Management, M Com in Banking and Finance and M Com in Business Studies (Management). The M. Com programme structure offers a deep dive into various facet of financial, accounting, banking and management by integration of cross-cutting issues relevant to environment and sustainability, human values, professional ethics, strategic management and so on. The curriculum aims at enhancing employability options of the learners and instils learnability for upskilling and reskilling even in later part of life. It also serves the needs of academics and prepares students for research and teaching.

**Eligibility:** A student must have successfully cleared the B.Com. examination.

**Duration:** Two years (entire M.Com. course)

**Mode of Delivery:** Offline (Online, in case of emergency)

## **DISTRIBUTION OF TOPICS AND CREDITS**

### **Semester-I**

<b>Sr. No.</b>	<b>Course Nomenclature</b>	<b>Course Code</b>	<b>Credits</b>
1	Strategic Management	JBCPCSMG101	6
2	Economics for Business Decisions	JBCPCEBD102	6
3	Cost and Management Accounting	JBCPCCMA103	6
4	Business Ethics and Corporate Social Responsibility	JBCPCBCS104	6
<b>Total Credits</b>			<b>24</b>

### **Semester-II**

<b>Sr. No.</b>	<b>Course Nomenclature</b>	<b>Course Code</b>	<b>Credits</b>
1	Research Methodology for Business	JBCPCRMB201	6
2	Macro Economics Concepts and Applications	JBCPCMEA202	6
3	Corporate Finance	JBCPCCFN203	6
4	E-Commerce	JBCPCECM204	6
<b>Total Credits</b>			<b>24</b>

## **Credit Based Semester and Grading System**

**With effect from the academic year 2022-2023**

### **Programme Outcomes**

PO	PO Description
PO1	To provide knowledge of Commerce discipline, including wider and global perspectives which will enable the learners to discriminate, evaluate, analyse and synthesize existing and new knowledge
PO2	To enable learners to think laterally and originally, conceptualize and solve Business problems, evaluate a wide range of potential solutions in the core areas of expertise of accounting, taxation management, banking and finance at the national and international levels
PO3	To provide the knowledge to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Financial Management, Marketing, Organisational Behaviour and Entrepreneurship
PO4	To enhance the abilities of learners to undertake research in business & social sciences

### **Programme Specific Outcomes**

PSO	PSO Description
PSO1	To enable learners to think laterally and originally, conceptualize and solve Business problems, evaluate a wide range of potential solutions in the core areas of expertise of accounting, banking, finance and management functions at the national and international levels
PSO2	To describe the basic and advance concepts of recent strategies and practices of commerce, management and finance
PSO3	To equip the students with basic tools of economic theory and its practical applications along with macro-economic concepts that strengthen analysis of crucial economic policies
PSO4	To acquaint the learners about the scope and complexity of Business ethics and Corporate Social Responsibilities in the global and Indian context
PSO5	To enhance the abilities of learners to undertake research in business & social sciences

## **Semester I**

### **Course Nomenclature: Strategic Management**

**Course Code: JBCPCSMG101**

### **COURSE OUTCOMES**

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.

# **SYLLABUS**

## **Semester I**

### **Title: Strategic Management (JBCPCSMG101)**

#### **Module 1: Introduction to Strategic Management (15)**

Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.

Levels of Strategies: Corporate, Business and Operational Level Strategy.

Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy, Operational Strategy.

Business Environment: Components of Environment- Micro and Macro and Environmental Scanning

#### **Module 2: Strategy Formulation, Implementation and Evaluation (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

#### **Module 3: Business, Corporate and Global Strategies (15)**

Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.

Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses

Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.

Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business.

**Module 4: Emerging Strategic Trends**

**(15)**

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

Crisis Management: Meaning, Types, Reasons for the occurrence of Crisis, Need for Crisis Management, Characteristics, Steps for Crisis Management, 12 steps Crisis Management Strategy

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

## REFERENCES

Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia

Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi

Globalization, Liberalization and Strategic Management - V. P. Michael

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

Public Enterprise Management and Privatisation – Laxmi Narain Published by S. Chand & Company Ltd, New Delhi

Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd

International Handbook of Organizational Crisis Management:-Pearson, christine m judith, Pearson, christine m.

At Risks Natural Hazards, People's Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge

Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai

Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press

Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi

Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi

Public Sector Perspective, by Dr M. Veerappa Moily The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, luis, J. Thomas, Haven & Foster, World Bank, Washington



## Modality of Assessment

### A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

### B. External Assessment: 60% - 60 Marks

#### Paper Pattern

#### (Practical Courses)

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

1. Practical Question 15

OR

Practical Question 15

2. Practical Question 15

OR

Practical Question 15

3. Practical Question 15

OR

Practical Question 15

4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## Paper Pattern

### (Theoretical Courses)

Semester End Examination	Time: 2 Hours
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- NB. 1. All questions are compulsory.  
2. Figures to the right indicate marks.

1. Theory Question	15
OR	
Theory Question	15
2. Theory Question	15
OR	
Theory Question	15
3. Theory Question	15
OR	
Theory Question	15

4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **Semester I**

### **Course Nomenclature: Economics for Business Decisions**

**Course Code: JBCPCEBD102**

### **COURSE OUTCOMES**

1. This course is designed to equip the students with basic tools of economic theory and its practical applications,
2. The course aims at familiarising the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking,
3. In addition to providing an insight into 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,
4. In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics.

# **SYLLABUS**

## **Semester I**

### **Title: Economics for Business Decisions (JBCPCEBD102)**

#### **Module 1: Basic Principles in Business Economics (15)**

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.

#### **Module 2: Demand and Supply Analysis (15)**

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

#### **Module 3: Production Decisions and Cost Analysis (15)**

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.

#### **Module 4: Market Structure Analysis (15)**

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 - basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner's dilemma in market decisions.

## **REFERENCES**

Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)

Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)

Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint)

Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)

Hirshy M., Managerial Economics, Thomson South western (2003)

Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)

Koutsyiannis, A., Modern Microeconomics, Macmillan Press Ltd (1998 Reprint)

Varian, Micro-Economic Analysis (ed. 3), Norton, 1992

Dean, Joel: Managerial Economics (Prentice Hall of India, N. Delhi, 2002)

Gupta, G.S.: Managerial Economics (Tata McGraw Hill, N. Delhi, 1997)

Sen Anindya, Micro -Economics: Theory and Applications, Oxford University Press, New Delhi, 1999

Economic and Political Weekly

Indian Economic Review

Financial Dailies

## **Modality of Assessment**

**A. Internal Assessment: 40% - 40 Marks**

Sr. No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

**B. External Assessment: 60% - 60 Marks**

**Paper Pattern**

**(Practical Courses)**

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

1. Practical Question	15
OR	
Practical Question	15
2. Practical Question	15
OR	
Practical Question	15
3. Practical Question	15
OR	
Practical Question	15
4. Objective Questions	15

(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)

OR

Short Notes (Any 3 out of 5)

15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

**Paper Pattern**  
**(Theoretical Courses)**

Semester End Examination

Time: 2 Hours

- NB. 1. All questions are compulsory.  
2. Figures to the right indicate marks.

1. Theory Question	15
OR	
Theory Question	15
2. Theory Question	15
OR	
Theory Question	15
3. Theory Question	15
OR	
Theory Question	15
4. Objective Questions	15

(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)

OR

Short Notes (Any 3 out of 5)

15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **Semester I**

### **Course Nomenclature: Cost and Management Accounting**

**Course Code: JBCPCCMA103**

### **COURSE OUTCOMES**

1. To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business.
2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates.
3. To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates.



# **SYLLABUS**

## **Semester I**

### **Title: Cost and Management Accounting (JBCPCCMA103)**

#### **Module 1: Marginal Costing, Absorption Costing & Management Decisions (15)**

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

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

#### **Module 2: Standard Costing (15)**

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

#### **Module 3: Budgetary Control (15)**

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

#### **Module 4: Operating Costing (15)**

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

## REFERENCES

### Modality of Assessment

#### A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

#### B. External Assessment: 60% - 60 Marks

### Paper Pattern

#### (Practical Courses)

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

1. Practical Question 15

OR

Practical Question 15

2. Practical Question 15

OR

Practical Question 15

3. Practical Question 15

OR

Practical Question	15
4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

### **Paper Pattern**

#### **(Theoretical Courses)**

Semester End Examination Time: 2 Hours

- NB.    1. All questions are compulsory.  
           2. Figures to the right indicate marks.

1. Theory Question	15
OR	
Theory Question	15
2. Theory Question	15
OR	
Theory Question	15
3. Theory Question	15
OR	

Theory Question	15
4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

Cost and Management Accounting – Ravi Kishor Taxman’s Publication, 6th Edition

Cost Accounting: Texts And Problems Reference Book By M. C. Shukla, S. Chand Publication

Cost Accounting: Principles & Practice Book Reference By M. N. Arora, Vikas Publication

Cost Accounting Text and Problems: Texts and Problems by Shukla Grewal and Gupta

## **Semester I**

**Course Nomenclature: Business Ethics and Corporate Social Responsibility**

**Course Code: JBCPCBCS104**

## **COURSE OUTCOMES**

1. To familiarize the learners with the concept and relevance of Business Ethics in the modern era.
2. To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context.

# **SYLLABUS**

## **Semester I**

### **Title: Business Ethics and Corporate Social Responsibility (JBCPCBCS104)**

#### **Module 1: Introduction to Business Ethics (15)**

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

#### **Module 2: Indian Ethical Practices and Corporate Governance (15)**

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

#### **Module 3: Introduction to Corporate Social Responsibility (15)**

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society.

Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India.

CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India.

Role of NGO's and International Agencies in CSR, Integrating CSR into Business

#### **Module 4: Areas of CSR and CSR Policy**

**(15)**

CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.

CSR and environmental concerns.

Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR

Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.

CSR and Sustainable Development

CSR through Triple Bottom Line in Business

### **REFERENCES**

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 Antonio Tencati, 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.

### **Modality of Assessment**

#### **A. Internal Assessment: 40% - 40 Marks**

<b>Sr. No.</b>	<b>Evaluation Type</b>	<b>Marks</b>
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

#### **B. External Assessment: 60% - 60 Marks**

#### **Paper Pattern**

#### **(Practical Courses)**

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

1. Practical Question	15
OR	
Practical Question	15
2. Practical Question	15
OR	
Practical Question	15
3. Practical Question	15
OR	
Practical Question	15
4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **Paper Pattern**

### **(Theoretical Courses)**

Semester End Examination

Time: 2 Hours

- NB.
1. All questions are compulsory.
  2. Figures to the right indicate marks.



1. Theory Question	15
OR	
Theory Question	15
2. Theory Question	15
OR	
Theory Question	15
3. Theory Question	15
OR	
Theory Question	15
4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

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## **Semester II**

### **Course Nomenclature: Research Methodology for Business**

#### **Course Code: JBCPCRMB201**

#### **COURSE OUTCOMES**

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.

# **SYLLABUS**

## **Semester II**

### **Title: Research Methodology for Business (JBCPCRMB201)**

#### **Module 1: Introduction to Research (15)**

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

#### **Module 2: Research Process (15)**

Stages in Research process

Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,

Limitations of Primary data

Secondary data: Sources and Limitations,

Factors affecting the choice of method of data collection.

Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire

#### **Module 3: Data Processing and Statistical Analysis (15)**

Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation

Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.

Testing of Hypotheses: Parametric Test-t test, f test, z test. Non-Parametric Test -Chi square test, ANOVA, Factor Analysis

Interpretation of data: significance and Precautions in data interpretation

**Module 4: Research Reporting and Modern Practices in Research (15)**

**Existing Syllabus**

Research Report Writing: Importance, Essentials, Structure/ layout, Types

References and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association)

Footnotes and Bibliography

Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research

## **REFERENCES**

Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd

Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi

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

Research Methodology by Dr Vijay Upagude and Dr Arvind Shende

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

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

SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd

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

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

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

Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood

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

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

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

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

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

## Modality of Assessment

### A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	Written Test	20
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	<b>Total</b>	<b>40</b>

### B. External Assessment: 60% - 60 Marks

#### Paper Pattern

#### (Practical Courses)

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

1. Practical Question	15
OR	
Practical Question	15
2. Practical Question	15
OR	
Practical Question	15
3. Practical Question	15
OR	
Practical Question	15

4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## Paper Pattern

### (Theoretical Courses)

Semester End Examination	Time: 2 Hours
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- NB. 1. All questions are compulsory.  
2. Figures to the right indicate marks.

1. Theory Question	15
OR	
Theory Question	15
2. Theory Question	15
OR	
Theory Question	15
3. Theory Question	15
OR	
Theory Question	15

4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **Semester II**

### **Course Nomenclature: Macro Economics Concepts and Applications**

**Course Code: JBCPCMEA202**

### **COURSE OUTCOMES**

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 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 analysed class rooms.



# **SYLLABUS**

## **Semester II**

### **Title: Macro Economics Concepts and Applications (JBCPCMEA202)**

#### **Module 1: Aggregate Income and its Dimensions (15)**

Aggregate Income and its dimensions: National income aggregates – and measurement; - GNP, GDP, NDP, GGDP ,Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income ,HDI and GDI

#### **Module 2: Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF) (15)**

Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap

Policy trade- off between Inflation and unemployment – Phillips’ curve – short run and long run - Concept of Stagflation

#### **Module 3: Economic Policy Implications in the IS-LM framework (15)**

The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilisation policies in IS- LM framework – Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India

#### **Module 4: International Aspects of Macroeconomic Policy (15)**

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

## REFERENCES

Dornbusch. R, Fisher.S., Macroeconomics, Tata McGraw-Hill 9th edition

D'Souza Errol., Macroeconomics, Pearson Education 2008

Gupta G.S., Macroeconomics Theory and Applications, Tata McGraw-Hill, New Delhi 2001

Dwivedi D.N., Macroeconomics theory and policy, Tata McGraw-Hill, New Delhi 2001

Economic and Political Weekly

Indian Economic Review

Financial Dailies

## Modality of Assessment

### A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

### B. External Assessment: 60% - 60 Marks

#### Paper Pattern

#### (Practical Courses)

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

1. Practical Question	15
OR	
Practical Question	15
2. Practical Question	15
OR	
Practical Question	15
3. Practical Question	15
OR	
Practical Question	15
4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **Paper Pattern**

### **(Theoretical Courses)**

Semester End Examination

Time: 2 Hours

- NB.
1. All questions are compulsory.
  2. Figures to the right indicate marks.

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OR	
Theory Question	15
4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **COURSE OUTCOMES**

### **Semester II**

#### **Course Nomenclature: Corporate Finance**

#### **Course Code: JBCPCCFN203**

1. To enhance the abilities of learners to develop the objectives of Financial Management
2. To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3. To enhance the abilities of learners to analyse the financial statements

# **SYLLABUS**

## **Semester II**

### **Title: Corporate Finance (JBCPCCFN203)**

#### **Module 1: Scope and Objectives of Financial Management (15)**

Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization

#### **Module 2: Time Value of Money (15)**

Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM

#### **Module 3: Financial Analysis - Application of Ratio Analysis in Financial Decision Making (15)**

Management Analysis

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

#### **Module 4: Financial Decisions (15)**

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

## **REFERENCES**

Corporate Finance: Theory and Practice Damodaran, A. John Wiley & Sons, 2nd Ed., 2001

Fundamentals of Corporate Finance – Richard A. Brealey, Stewart C. Myers, and Alan J. Marcus

Financial Management – C Paramasivan and T Subramaniam

Financial Management – Dr. R.P Rustagi, Taxman's Publication



## Modality of Assessment

### A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

### B. External Assessment: 60% - 60 Marks

#### Paper Pattern

#### (Practical Courses)

Semester End Examination

Time: 2 Hours

NB. 1. All questions are compulsory.

2. Figures to the right indicate marks.

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OR

Practical Question 15

2. Practical Question 15

OR

Practical Question 15

3. Practical Question 15

OR

Practical Question 15

4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## Paper Pattern

### (Theoretical Courses)

Semester End Examination Time: 2 Hours

- NB. 1. All questions are compulsory.  
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4. Objective Questions	15
(Multiple choice/ True or False/ Fill in the blanks/ Match the columns/ Short questions)	
OR	
Short Notes (Any 3 out of 5)	15

Note: Full length question of 15 marks may be divided into 2 sub-questions of 8 and 7 marks.

## **COURSE OUTCOMES**

### **Semester II**

#### **Course Nomenclature: E-Commerce**

#### **Course Code: JBCPCECM204**

1. To provide an analytical framework to understand the emerging 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 learners to assess e-commerce requirements of a business
5. To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

# **SYLLABUS**

## **Semester II**

### **Title: E-Commerce (JBCPCECM204)**

#### **Module 1: Introduction to Electronic Commerce –Evolution and Models (15)**

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

#### **Module 2: World Wide Web and E-enterprise (15)**

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

#### **Module 3: E-marketing and Electronic Payment System (15)**

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, 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

#### **Module 4: Legal and Regulatory Environment and Security issues of E-commerce (15)**

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

## REFERENCES

- 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 Fulfilment (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 Oberol e Security and you-TMH (2001)
- Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
- Adam Nabli 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 – Frame work technologies and Applications, 3rd Edition- Tata McGraw Hill Publications, 2008.
- Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGraw Hill Publications, 2008
- Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
- E- Commerce Strategies, Technology and applications (David) Tata McGraw Hill
- Introduction to E-commerce (jeffrey) Tata Mcgraw Hill
- E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
- Web Technology: Ramesh Bangia
- HTML – The complete Reference

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