



SIES COLLEGE OF COMMERCE & ECONOMICS AUTONOMOUS DEPARTMENT OF M. Com - BANKING AND FINANCE

Date of BOS meeting: 9th November, 2020

Name of BOS Chairperson: Ms. Shailashri Uchil

Sr. No.	Heading	Particulars
1	Title of the programme	M.Com
2	Eligibility for admission	M.Com or Equivalent
3	Minimum percentage	40%
4	Semesters	01 and 02
5	Level	PG
6	Pattern	02 years & 04 semesters
		CBCGS
7	To be implemented from	From Academic year 2020-21 in progressive manner

SIES COLLEGE OF COMMERCE & ECONOMICS (AUTONOMOUS)

(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE "A" BY NAAC

BOARD OF STUDIES DEPARTMENT OF MCOM - BANKING AND FINANCE

(WITH EFFECT FROM THE ACADEMIC YEAR 2020-2021)

OBJECTIVES:

- > To develop an indepth understanding in the students regarding the Banking and Finance industry.
- > To enable the learners to anlayse the impact of the dynamic environment on the Banking and Finance industry.
- > To provide a sound platform for the students to exploit self employment avenues.
- > To enhance the career prospects of students and help them become industry ready.

SCHEME OF MODULES

SEMESTER I				
Serial No	Course code	Credits	Course Name	
1			CORE COURSES (CC)	
1.1	MBFS101	06	Strategic Management	
1.2	MBFS102	06	Economics for Business Decisions	
1.3	MBFS103	06	Cost and Management Accounting	
1.4	MBFS104	06	Business Ethics and Corporate Social Responsibility	
TOTAL CREDITS		24		

SEMESTER II					
Serial No	Course code	Credits	Course Name		
1			CORE COURSES (CC)		
1.1	MBFS201	06	Research Methodology		
1.2	MBFS202	06	Macro Economics Concepts and Applications		
1.3	MBFS203	06	Corporate Finance		
1.4	MBFS204	06	E-Commerce		
TOTA	L CREDITS	24			

SEMESTER I

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.1	MBFS101	06	STRATEGIC MANAGEMENT

COURSE OBJECTIVES:

- ➤ To enable the learners to understand new forms of Strategic Management concepts and their use in business
- > To acquaint the students with recent developments and trends in the business corporate world & corporate Reforms
- > To develop learning and analytical skills of the students to enable them to solve cases and to provide strategic solutions

MODULES

SN	MODULES	NO OF
		LECTURES
1	Introduction to Strategic Management	15
2	Strategy Formulation Implementation and	15
	Evaluation	
3	Business, Corporate & Global Strategies	15
4	Emerging Strategic Trends	15
	TOTAL	60

Sr.No.	Modules	Number
		of
		lectures
1	Module-1	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 &	
	Operational Level Strategy	
	•Functional Strategies: Human Resource Strategy	
	Marketing Strategy, Financial Strategy, Operational	
	Strategy	
	•Business Environment Components of Environment -	
	Micro & Macro Environmental Scanning	
2	Module-2	15
	Strategy Formulation, Implementation &	
	Evaluation	
	•Strategic Formulation: Stages and Importance.	
	Formulation of Alternative Strategies: Mergers,	
	Acquisitions, Takeovers, Joint Ventures	
	Diversification, 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 Implementation: Steps Importance and	
	Problems, Resource Allocation - Importance &	
	Challenges	
	Strategic Choice – Factors and Importance	
	Strategic Evaluation and Control Importance.	
	Limitations and Techniques	
	Budgetary Control Advantages. Limitations	
	Porters Five Forces Model & VUCA Environment	

•Start-up Business Strategies And Make in India	
and Preventing disasters and Cope up Strategies	
Consequences of Disasters, Strategies for Managing	
•Disaster Management : Concept, Problems and	
Operational Reengineering	
Reengineering, Process Reengineering and	
•Reengineering Business Processes - Business	
Reasons for growing BPO and KPO businesses in India.	
Process Outsourcing in India: Concept and Strategies. Process Outsourcing RPO and KPO businesses in	
•Business Process Outsourcing and Knowledge	
Emerging Strategic Trends	
Module-14	15
Indian Business.	
•Information Technology Driven Strategies: Importance, Limitations & contribution of IT sector in	
Governing Strategies of PPP model.	
•Public Private Participation: Importance, Problems &	
Businesses	
Problems of Indian Strategic Alliances & International	
Strategic Alliance Concept, Types, Importance,	
Internal and External factors and Causes.	
Forms, Corporate Renewal Strategies: Concept,	
• Corporate Restructuring Strategy: Concept, Need &	
Module-3 Business ,Corporate & Global Strategies	15

Reference Materials:

- 1) Business Policy and Strategic Management Sukul Lomash and P K Mishra, Vikas Publication House Pvt Ltd, New Delhi
- 2) Business Policy & Strategic Management by Dr. Azhar Kazmi (Tata Mcgraw Hill)
- 3) Strategic Management , by Fred R. David (Prentice Hall International)

SEMESTER I

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.2	MBFS102	06	ECONOMICS FOR BUSINESS DECISIONS

	Course Objectives: Economics for Business Decisions
1	To enable the students to understand the basic concepts in economics and their applications in business decision making
2	To give them a comprehensive knowledge about market structures and their functioning
3	To help them to understand cost and revenue functions and their applications in business
4	To enable students to analyse consumer behavior with the help of economic theories

PROPOSED SYLLABUS

 Meaning, Scope and Significance of Business Economics; twin principles of scarcity and efficiency; 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 	Lectures 15	
• Meaning, Scope and Significance of Business Economics; twin principles of scarcity and efficiency; 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	15	
Business Economics; twin principles of scarcity and efficiency; 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	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.	15	
• Production decisions and Cost analysis: Production function-short run and long run- Law of variable proportion, returns to scale,		
]	 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. Production decisions and Cost analysis: Production function-short run and long run- 	 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. Production decisions and Cost analysis: Production function-short run and long run-Law of variable proportion, returns to scale,

4	 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 	15
	game theory – Using game theory to analyse strategic decisions – application of model of prisoner's dilemma in market decisions Total Lecture	60

References:

- 1. H.L Ahuja, Principles of Micro Economics(S. Chand Publishing, 2016)
- 2. Mehta, P.L.: Managerial Economics Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 3. H.L Ahuja, Advanced Economic Theory (S. Chand Publishing, 2019)

- 4. Hirchey. M., Managerial Economics, Thomson South western (2003)
- 5. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 6. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint) 6) Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)

SEMESTER I

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.3	MBFS103	06	COST AND MANAGEMENT
			ACCOUNTING

COURSE OBJECTIVES:

- ➤ To enhance the ability of learners to develop the concept of Cost and Management accounting and its significance in business
- ➤ To enable the learners to understand, develop and apply the techniques of costing in decision making in business corporates
- ➤ To enable the learners to understand and prepare and present financial reports in business corporates.

PROPOSED SYLLABUS MODULES

SN	MODULES	NO OF
		LECTURES
1	Introduction to Cost and Management Accounting	04
2	Marginal Costing, Absorption Costing and	16
	Management Decisions	
3	Standard Costing	14
4	Budgetary Control	14

5	Operating Costing	12
	TOTAL	60

Modules	Number	
	of	
	lectures	
Module 1 Introduction to Cost and Management Accounting Introduction to Cost accounting and its concepts Introduction to Management Accounting, Difference Between Cost Accounting and Management Accounting Importance and Relevance of Cost and Management Accounting	04	
 Module 2- Marginal Costing, Absorption Costing and Management Decisions 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 	16	
	Module 1 Introduction to Cost and Management Accounting Introduction to Cost accounting and its concepts Introduction to Management Accounting, Difference Between Cost Accounting and Management Accounting Importance and Relevance of Cost and Management Accounting Module 2- Marginal Costing, Absorption Costing and Management Decisions 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 -	

	Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control	
3	Module 3 Standard Costing	14
	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	
4	Module 4 Budgetary Control 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 (Excluding Cash Budget)	14
5	Module 5 Operating Costing 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	12
	Total Lectures	60

References

- ➤ Advanced Cost & Management Accounting book by Saxena V. Edition: 4th edition Publisher: Sultan Chand & Sons
- ➤ Advanced Cost Accounting book by Jain, S/ Narang, K. Edition: 9th edition Publisher: Kalyani Publication

- ➤ Cost & Management Accounting by Inamdar S M Edition: 14th edition Publisher: Everest Publishing House
- ➤ Cost & Management Accounting Kishore R. M.Edition: 4th edition Publisher: Taxman Allied Service
- ➤ **Principles & Practice Of Cost Accounting** by Bhattacharyya, A. K. Edition: 3rd edition Publisher: PHI Learning Pvt Ltd
- ➤ Management & Cost Accounting by Drury Edition: 6th edition Publisher: Thompson Books
- ➤ Cost Accounting: Managerial Emphasis by Horngren Edition: 12th edition

Publisher: Pearson Education

➤ Cost Accounting by Jawahar Lal Edition: 3rd edition Publisher: Tata McGraw Hil

SEMESTER I

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.4	MBFS104	06	BUSINESS ETHICS & CORPORATE SOCIAL RESPONSIBILITY

COURSE OBJECTIVES:

- > To familiarize the students with the concept and relevance of Business Ethics in the modern era
- ➤ To enable students to understand the scope and complexity of Corporate Social responsibility in the global and Indian context
- ➤ Describe the concept of corporate social responsibility and the primary fundamentals upon which it is based.
- > To enhance the career prospects of students and help them to become more competitive

MODULES

SN	MODULES	NO OF
		LECTURES
1	Introduction to Business Ethics	15
2	Indian Ethical Practices and Corporate	15
	Governance	
3	Introduction To Corporate Social	15
	Responsibility	
4	Areas Of CSR & CSR Policy	15
	TOTAL	60

Sr.No.	Modules	Number
		of
		lectures
1	Module-1	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 Modem Business. Gandhi's Doctrine of Satya and 	
	Ahimsa • Emergence of new values in Indian Industries after economic reforms of 1991	
2	Indian Ethical Practices and Corporate Governance • 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, Failure of Corporate Governance and its consequences • 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, Freedom Of Speech In the Workplace a) Whistle-Blowing b) Consequences of Whistle-Blowing c) Government's Protection of Whistle-Blowers	15

	d)Management Responsiveness to Potential Whistle Blowing Situations	
3	 Module-3 Introduction To Corporate Social Responsibility 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 specifications on CSR, A scorecard, Future of CSR in India 	
	• Role of NGOs an international agencies in CSR, Integrating CSR into business	
4	 Module-4 Areas Of CSR & CSR Policy 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 	15
	Total Lectures	60

Reference Materials:

- 8. Business Ethics & Corporate Governance S K Bhatia
- 9. Business Ethics & Corporate Social responsibility by Narayan Kar (International Book House Pvt. Ltd.)
- 10.Business Ethics & Corporate Social responsibility Corp. Governance by Saroj Kumar & Veera Karoli

SEMESTER II

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.1	MBFS201	06	RESEARCH METHODOLOGY

COURSE OBJECTIVES:

- > To understand some basic concepts of Research and its Methodologies
- > To know the primary characteristics of quantitative research and qualitative research
- ➤ To understand how to write a good introduction to an educational research study and its components.
- To enhance the career prospects of students and help them to develop analytical approach.

MODULES

SN	MODULES	NO OF
		LECTURES
1	Introduction to Research	15
2	Research Process	15
3	Data Processing & Statistical Analysis	15
4	Research Reporting & Modern Practices in	15
	Research	
	TOTAL	60

Sr.No.	Modules	Number
		of
		lectures
1	Module-1	15
	Introduction to Research	

	 Features and Importance of research id 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 	
2	Module-2 Research Process • 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	15
3	 Module-3 Data Processing & Statistical Analysis 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 	15

	Analysis	
	• Interpretation of Data : Significance and Precautions	
	in data Interpretation	
4.	Module-4	15
	Research Reporting & Modern Practices In	
	Research	
	• 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	
	Use of online mediums for research	
	Total Lectures	60

> Reference Materials:

- 1. Research Methodology Tests and Cases with SPSS Applications, by Dr S
- L Gupta and Hitesh Gupta, International Book House Pvt Ltd
- 2. Research Methodology –Guide For Beginers by Kumar Ranjit (Pearson)
- 3. Research Methodology –by C.R.Kothari (New Age International)

SEMESTER II

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.2	MBFS202	06	MACRO ECONOMICS CONCEPTS AND APPLICATIONS

Course Objectives:		
1	To enable students to understand various concepts related to national income	
2	To help students understand Macro economic theories	
3	To help learners to understand General Equilibrium	
4	To help learners to understand issues related to balance of payments	

PROPOSED SYLLABUS

Module No.	Topics	Number of lectures
1	Aggregate Income and its Dimensions	15
	• Aggregate Income and its dimensions: National income aggregates- GNP, GDP, NDP, Real and nominal income concepts, Green National Income , measures of inflation and price indices	

	- GDP deflator, - Nominal and real interest rates- PPP income and HDI	
2	 Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF) Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap Policy trade- off between Inflation and unemployment – Phillips' curve – short run and long run 	15
3	Framework • The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilisation policies in ISLM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India	15
4	 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 	15
	Total Lectures	60

References:

- 1. Mehta, P.L.: Managerial Economics Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2. Hirchey .M., Managerial Economics, Thomson South western (2003)
- 3. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 4. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint) 6) Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 5. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 6. H.L Ahuja, Principles of Macroeconomics (S.Chand Publishing, 2020)
- 7. H.L Ahuja, Macroeconomics (S.Chand Publishing, 2019)

SEMESTER II

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.3	MBFS203	06	CORPORATE FINANCE

COURSE OBJECTIVES

- ➤ To enhance the ability of learners to develop the objectives of Financial Management
- ➤ To enhance the ability of learners to analyse financial statements.
- ➤ To enable the learners to understand, develop and apply the techniques of investment in financial decision making
- > To understand the concepts of business risk, financial risk and capital structure theories.

PROPOSED SYLLABUS MODULES

SN	MODULES	NO OF
		LECTURES
1	Introduction to Financial Management	06
2	Financial Analysis	18

3	Cost of Capital	14
4	Business Risk and Financial Risk	12
5	Capital Structure Theories	10
	TOTAL	60

Sr.No.	Modules	Number of lectures
1	Module 1	06
	Introduction, Meaning, scope, importance,	
	objectives,	
	Profit v/s Value Maximisation	
2	Module 2 Financial Analysis	16
	Application of Ratio Analysis in Performance	
	evaluation and Financial Decision Making	
	Profitability Ratios: Gross Profit Ratio, Operating	
	Profit Ratio, Return on	
	Capital Employed	
	• Efficiency Ratios: Sales to Capital Employed, Fixed	
	Asset Turn over	
	Ratio, 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	
	• Earnings per Share, P/E Ratio, Dividend Yield Ratio	
	Lamings per Share, 172 Ratio, Dividend Tield Ratio	
3	Module 3 Cost of Capital	14
	Introduction, Definition, Measurement of Cost of	
	Capital, WACC, Marginal Cost of Capital	
4	Module 4 Business Risk and Financial Risk	12

	Introduction, Debt v/s Equity Financing, Types of	
	Leverage, Investment Objective, criteria for	
	individuals/Non-business purpose	
5	Module 5 Capital Structure Theories	10
	Meaning, Net Income Approach, Net Operating	
	Income Approach, illustrations on capital structure	
	theories, MM Theory, Pecking Order Theory.	
	Dividend Decisions and its model	
	Total Lectures	60

Reference Materials:

- **1.** Corporate Accounting R. L. Gupta and V. K. Gupta S. Chand and Company (P) Ltd., New Delhi
- **2.** Corporate Finance Stephen A. Ross, Randolph W. Westerfield, Jeffrey Jaffe, Bradford D. Jordan Tata Mc Graw Hill and Co. Ltd., Mumbai
- **3.** Corporate Finance 12th Edition Richard A. Brealey, Stewart C. Myers, Franklin Allen, Pitabas Mohanty

Note on changes in syllabus

Particulars	Remarks
Module 2 Time value of	deleted from the syllabus
Money	
Module 4 Financial	Divided in to Module 3,4,5 and Change in
Decisions	Module Name

SEMESTER II

Serial No	Course code	Credits	Course Name
1			CORE COURSES (CC)
1.4	MBFS204	06	E-COMMERCE

COURSE OBJECTIVES:

- > To understand the E-Commerce and E- business infrastructure and trends
- > To analyze real business cases regarding their e-business strategies and transformation processes and choices.
- > To develop in students an understanding of complex consumer behaviour.

PROPOSED SYLLABUS

MODULES

SN	MODULES	NO OF
		LECTURES
1	Introduction to Electronic Commerce-	15
	Evolution & Models	
2	World Wide Web & E-enterprise	15
3	E-Marketing & Electronic Payment system	15
4	Legal Regulatory Environment & Security	15
	issues Of E-commerce	
	TOTAL	60

Sr.	Modules	Number
No.		of
		lectures
1	Module-1	15
	Introduction to Electronic Commerce-Evolution &	
	Models	
	• Evolution of E-commerce-introduction,	
	History/Evolution 01 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 8213 E-Commerce.	
	• E-Commerce Sales Product Life Cycle (ESLC)	

	Model	
2	 Module-2 World Wide Web & 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-organisation, Organisation of Business in an E-enterprise Benefits and Limitations of E- enterprise 	15
3	E-Marketing & 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 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 se post-paid E-payment system, Types of payment systems •Operational, credit and legal risks of Fpayment system, Risk management options for E-payment systems, Set standards / principles for E-payment	15
	Consumer-Oriented Business: Consumer Market,	

	One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, the Pilot Catalogue, A Unique Search Engine	
4	Legal & Regulatory Environment & 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, 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	15
	Total Lectures	60

Reference Materials:

- 1. **Electronic Commerce from Vision to Fulfilment** by Awad, Elias(2007), Publisher Pearson Education, New Delhi
- 2. **E-Commerce An Indian Perspective India** by P.T.Joseph (Prentice Hall)
- 3. **E-Commerce Framework ,Technologies & Application** (Tata Mcgraw Hill)

Note on changes in syllabus

Particulars	Remarks:Revised Syllabus

Module -3	Removed - Pros and cons of online shopping,
E-Marketing & Electronic Payment System	Added Consumer-Oriented Business: Consumer Market, One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, the Pilot Catalogue, A Unique Search Engine Digital Marketing

PROPOSED SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

• Internal assessment 40% i.e. 40 marks

• Semester end examination 60% i.e. 60 marks

PROPOSED SCHEME OF EXAMINATION (Strategic Management, Business Ethics and CSR, Research Methodology, E Commerce)

(A) Internal Assessment - 40 marks

Description	
Two objectives (multiple choice questions) of 20 marks each –	20
Best of the two to be considered	
Any one for 20 marks or any 2 for 10 marks each	20
Project, Presentation and Viva voce/Case studies/Assignments/	
Internship /Certificate courses.	
Total	40

(B) Semester end examination 60 marks

PROPOSED PAPER PATTERN

Duration: 2 hours	
Marks 60	Marks
Q.1 15 marks OR 15 marks	15
(Theory Question or Theory Question)	
Q.2 15 marks OR 15 marks	15
(Theory Question or Theory Question)	
Q.3 15 marks OR 15 marks	15
(Theory Question or Theory Question)	
Q.4 15 marks OR 15 marks	15
(Case Study/Theory or Theory Question)	
Total	60
Note: Overtion of 15 montes may be divided into true of	41 1 4

Note: Question of 15 marks may be divided into two or three sub questions of 7/8 or 5/5/5 Marks.

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination

The scheme of examination shall be divided into two parts:

Internal assessment
Semester end examination
40% i.e. 40 marks
60% i.e. 60 marks

PROPOSED SCHEME OF EXAMINATION (Sem I and II) for Economics for Business Decisions and Macro Economics Concepts

(A) Internal Assessment 40 marks

Description	Marks
1) Objective type two tests of 20 marks each. Best one to be considered	20
2) Assignments /Project / Case studies (2 of 10 marks)	20
Total	40

B) Semester end examination 60 marks

PROPOSED PAPER PATTERN

Duration: 2 hours	
Total Marks: 60	Marks
Q1) Full length question from Module 1(Either Or)	15
Q2) Full length question from Module 2(Either Or)	15
Q3) Full length question from Module 3 (Either Or)	15
Q4) Full length question from module 4 (Either Or)	15
Total	60

Note: Question of 15 marks may be divided into two or three sub questions of 7/8 or 5/5/5 Marks.

Minimum Pass Percentage 40% in internals (16 out of 40) and 40% in semester end examination (24 out of 60)

The scheme of examination shall be divided into two parts:

Internal assessment
 Semester end examination
 40% i.e. 40 marks
 60% i.e. 60 marks

PROPOSED SCHEME OF EXAMINATION FOR M.Com Accountancy (SEM I AND II) for Cost and Management Accounting and Corporate Finance

(A) Internal Assessment 40 marks

Description	Marks
Two objectives (multiple choice questions, practical question) of	20
20 marks each – Best of the two to be considered	
Two Projects or Assignment and Vivas	20
Total	40

(B) Semester end examination 60 marks

PROPOSED PAPER PATTERN

Duration: 2 hours	
Marks 60	Marks
Q.1 15 marks OR 15 marks	15
(Practical Question or Practical Question)	
Q.2 15 marks OR 15 marks	15
(Practical Question or Practical Question)	
Q.3 15 marks OR 15 marks	15
(Practical Question or Practical Question)	
Q.4 15 marks OR 15 marks	15
(Case Study/ Practical or Theory Question)	
Total	60
Note: Question of 15 marks may be divided into two or three sub	
questions of 7/8 or 5/5/5 Marks.	

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination