



**SIES COLLEGE OF COMMERCE & ECONOMICS  
AUTONOMOUS  
DEPARTMENT OF M.Com (ACCOUNTANCY)**

**Date of BOS meeting: 9<sup>th</sup> November, 2020**

**Name of BOS Chairperson: Ms Payal Bhatia**

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

**SIES COLLEGE OF COMMERCE & ECONOMICS  
(AUTONOMOUS)**

**(Affiliated to University of Mumbai)**

**RE-ACCREDITED GRADE “A” BY NAAC**

**BOARD OF STUDIES**

**DEPARTMENT OF MCOM ACCOUNTANCY**

**(WITH EFFECT FOR THE ACADEMIC YEAR 2020-2021)**

## **OBJECTIVES :**

- **To Provide the students with strong foundation, skills and expertise in the field of Finance and Accountancy**
- **To enable the learners in understanding, developing, preparing and presenting the financial report in the business scenario.**
- **To understand concepts relating to financing decisions.**
- **To develop ability to analyse and interpret various tools of financial analysis and planning.**
- **To provide a sound platform for the students to exploit self employment avenues.**
- **To enhance the career prospects of students and help them to become more competitive**
- **To develop research aptitude and analytical skills of students.**

## SCHEME OF MODULES

---

<b>SEMESTER I</b>			
<b>Serial No</b>	<b>Course code</b>	<b>Credits</b>	<b>Course Name</b>
1			<b>CORE COURSES (CC)</b>
1.1	MACCS101	06	Strategic Management
1.2	MACCS102	06	Economics for Business Decisions
1.3	MACCS103	06	Cost and Management Accounting
1.4	MACCS104	06	Business Ethics and Corporate Social Responsibility
<b>TOTAL CREDITS</b>		<b>2</b>	

<b>SEMESTER II</b>			
<b>Serial No</b>	<b>Course code</b>	<b>Credits</b>	<b>Course Name</b>
1			<b>CORE COURSES (CC)</b>
1.1	MACCS201	06	Research Methodology
1.2	MACCS202	06	Macro Economics Concepts and Applications
1.3	MACCS203	06	Corporate Finance
1.4	MACCS204	06	E-Commerce
<b>TOTAL CREDITS</b>		<b>24</b>	

## SEMESTER I

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.1</b>	<b>MACCS101</b>	<b>06</b>	<b>STRATEGIC MANAGEMENT</b>

### COURSE OBJECTIVES and OUTCOMES:

Course Objectives	Course Outcome
1. To enable the learners to understand new forms of Strategic Management concepts and their use in business	To expose Students to various perspectives & concepts of Strategic Management & its applications.
2. To understand recent developments and trends in the business corporate world s	Students to explore the principles of strategy formulation, implementation and control in organizations.
3. To develop learning and analytical skills to solve cases and to provide strategic solutions.	To help students develop skills for applying these concepts to the solution of business problems.

### REVISED SYLLABUS MODULES

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

Sr.No.	Modules	No. of lectures
1	<p>Module-1</p> <p><b>Introduction to Strategic Management</b></p> <ul style="list-style-type: none"> <li>•Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management</li> <li>•Levels of Strategies: Corporate, Business &amp; Operational Level Strategy</li> <li>•Functional Strategies: Human Resource Strategy Marketing Strategy, Financial Strategy, Operational Strategy</li> <li>•Business Environment Components of Environment - Micro &amp; Macro Environmental Scanning</li> </ul>	15
2	<p>Module-2</p> <p><b>Strategy Formulation, Implementation &amp; Evaluation</b></p> <ul style="list-style-type: none"> <li>•Strategic Formulation: Stages and Importance. Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures Diversification, Divestment and liquidation</li> <li>•Strategic Analysis and Choice Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix</li> <li>•ETOP- Environmental Threat and Opportunity Profile</li> <li>•Strategic Implementation: Steps Importance and Problems, Resource Allocation - Importance &amp; Challenges</li> </ul> <p><b>Strategic Choice – Factors and Importance</b></p> <ul style="list-style-type: none"> <li>• Strategic Evaluation and Control Importance. Limitations and Techniques</li> <li>• Budgetary Control Advantages. Limitations</li> </ul> <p><b>Porters Five Forces Model &amp; VUCA Environment</b></p>	15

3	<p>Module-3</p> <p><b>Business ,Corporate &amp; Global Strategies</b></p> <ul style="list-style-type: none"> <li>• Corporate Restructuring Strategy: Concept, Need &amp; Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</li> <li>• Strategic Alliance Concept, Types, Importance, Problems of Indian Strategic Alliances &amp; International Businesses</li> <li>•Public Private Participation: Importance, Problems &amp; Governing Strategies of PPP model.</li> <li>•Information Technology Driven Strategies: Importance, Limitations &amp; contribution of IT sector in Indian Business.</li> </ul>	15
	<p><b>Module-14</b></p> <p><b>Emerging Strategic Trends</b></p> <ul style="list-style-type: none"> <li>•Business Process Outsourcing and Knowledge Process Outsourcing in India : Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</li> <li>•Reengineering Business Processes - Business Reengineering, Process Reengineering and Operational Reengineering</li> <li>•Disaster Management : Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies</li> <li>•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.</li> </ul>	15
	<b>Total Lectures</b>	<b>60</b>

**Note:**

Particulars (University syllabus)	Remarks: <b>Revised Syllabus</b>
<b>Module-2</b> Strategy Formulation, Implementation & Evaluation	<b>Deleted-</b> Strategic Choice – Factors and Importance <b>Added</b> Inclusion Of Porters Five Forces Model & VUCA Environment , J. Barneys VRIO Framework

**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
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.2</b>	<b>MACCS102</b>	<b>06</b>	<b>ECONOMICS FOR BUSINESS DECISIONS</b>
<b><u>Course Objectives: Economics for Business Decisions</u></b>			
<b>1</b>	To enable the students to understand the basic concepts in economics and their applications in business decision making		
<b>2</b>	To give them a comprehensive knowledge about market structures and their functioning		
<b>3</b>	To help them to understand cost and revenue functions and their applications in business		
<b>4</b>	To enable students to analyse consumer behavior with the help of economic theories		

## REVISED SYLLABUS

Module No	Topics	Number of Lectures
1	<p><b>Basic principles in Business Economics</b></p> <ul style="list-style-type: none"> <li>• Meaning, Scope and <b>Significance of Business Economics</b>; 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</li> </ul>	15
2	<p><b>Demand and Supply analysis:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>	

	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>	15
3	<ul style="list-style-type: none"> <li>• <b>Production decisions and Cost analysis:</b> 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.</li> <li>• Economic analysis of Cost: Classification of costs, short run and long run cost functions.</li> </ul>	15
4	<p><b>Market Structure analysis:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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</li> </ul>	15
	<b>Total Lecture</b>	<b>60</b>

**Note:**

Particulars (University syllabus)	Remarks
Module 1- Basic Principles in Business Economics	Significance of Business economics has been <b>included in Module 1.</b> The sub topic “incremental and marginal principle” has been <b>deleted.</b>

**References:**

- 1) Samuelson and Nordhas Economics
- 2) Gregory Mankiw Principles of Economics
- 3) H.L. Ahuja Principles of Micro Economics
- 4) Pal Sumitra Managerial economics Cases and Concepts

## SEMESTER I

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.3</b>	<b>MACCS103</b>	<b>06</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>

### COURSE OBJECTIVES:

	Learning Objectives	Learning Outcomes
<b>1</b>	<b>To enable the learner to understand the concepts of cost and management accounting</b>	<b>Students would be able to get a clear picture of concepts of cost accounting and management accounting, its differences and its importance and relevance in business.</b>
<b>2</b>	<b>To understand the various concepts of standard costing</b>	<b>Students would be able to determine standard cost and its types, determine total standard cost and variances and its applicability</b>
<b>3</b>	<b>To provide information regarding cost accounting as a tool of managerial decisions</b>	<b>Students would understand about profit planning, make or buy decisions, cost reduction and cost control.</b>

<b>4</b>	<b>To develop various skills among the students related with budget and budgetary control</b>	<b>Students would analyse the motive behind preparing the various budgets. Establishing a budgetary control system and its administration.</b>
<b>5</b>	<b>To understand the concept of operating costing in different areas</b>	<b>Students would be able to understand the concept of operating costing and its applicability in service industry i.e hotel, hospital, transport, etc.</b>

**REVISED SYLLABUS  
MODULES**

<b>SN</b>	<b>MODULES</b>	<b>NO OF LECTURES</b>
<b>1</b>	<b>Introduction to Cost and Management Accounting</b>	<b>04</b>
<b>2</b>	<b>Standard Costing</b>	<b>14</b>
<b>3</b>	<b>Marginal Costing, Absorption Costing and Management Decisions</b>	<b>16</b>
<b>4</b>	<b>Budgetary Control</b>	<b>14</b>
<b>5</b>	<b>Operating Costing</b>	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

<b>Sr.No.</b>	<b>Modules</b>	<b>Number of lectures</b>
<b>1</b>	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	<b>04</b>
<b>2</b>	Module 2 Standard Costing  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	<b>14</b>
<b>3</b>	Module 3 - 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  <ul style="list-style-type: none"> <li>• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer</li> <li>- Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction &amp; Cost Control</li> </ul>	<b>16</b>
<b>4</b>	Module 4 Budgetary Control Budget and Budgetary Control - Zero Based Budget - Performance Budgets -	<b>14</b>

	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)	
<b>5</b>	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	<b>12</b>
	<b>Total Lectures</b>	<b>60</b>

## 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

### Note on changes in syllabus

<b>Particulars</b>	<b>Remarks</b>
<b>New Module</b>	<b>Added</b> Introduction to Cost and Management Accounting as Module 1 and hence Module 1,2,3,4 is now Modules 2,3,4,5
Module 4 Budgetary Control	<b>Deleted from syllabus</b> <b>Cash Budget as it is there in MCOM part 2 Financial Management</b>



## SEMESTER I

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.4</b>	<b>MACCS104</b>	<b>06</b>	<b>BUSINESS ETHICS &amp; CORPORATE SOCIAL RESPONSIBILITY</b>

### COURSE OBJECTIVES and OUTCOMES:

Course Objectives	Course Outcome.
To familiarize with the concept and relevance of Business Ethics in the modern era	To help the students to recognize legal and ethical issues when making business decisions
To understand the scope and complexity of Corporate Social responsibility.	To gain an enhanced understanding of following ethical rules and ethical constraints in Indian & global context.
To describe the concept of corporate social responsibility and the primary fundamentals.	To help students Formulate ethical philosophy to explain how it contributes to current practice.
To enhance the career prospects & to be more competitive.	To Explain students the relationship between ethics, morals and values in the workplace

### REVISED SYLLABUS

#### MODULES

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

Sr.No.	Modules	Number of lectures
1	<p>Module-1</p> <p><b>Introduction to Business Ethics</b></p> <ul style="list-style-type: none"> <li>• Business Ethics: Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos</li> <li>• Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee</li> <li>• Various approaches to Business Ethics - Theories of Ethics - Friedman's Economic theory, Kant's Deontological theory, Mill &amp; Bentham's Utilitarianism theory</li> <li>• Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business. Gandhi's Doctrine of Satya and Ahimsa</li> <li>• Emergence of new values in Indian Industries after economic reforms of 1991</li> </ul>	15
2	<p>Module-2</p> <p><b>Indian Ethical Practices and Corporate Governance</b></p> <ul style="list-style-type: none"> <li>• Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology. Copyrights and Patents</li> <li>• Corporate Governance Concept, Importance. Evolution of Corporate Governance, Principles of Corporate Governance, <b>Failure of Corporate Governance and its consequences</b></li> <li>• Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit</li> </ul>	15

	<p>Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards</p> <ul style="list-style-type: none"> <li>• Elements of Good Corporate Governance,</li> </ul> <p><b>Freedom Of Speech In the Workplace</b></p> <p><b>a)Whistle-Blowing</b></p> <p><b>b)Consequences of Whistle-Blowing</b></p> <p><b>c)Government’s Protection of Whistle-Blowers</b></p> <p><b>d)Management Responsiveness to Potential Whistle Blowing Situations</b></p>	
<b>3</b>	<p>Module-3</p> <p><b>Introduction To Corporate Social Responsibility</b></p> <ul style="list-style-type: none"> <li>• Corporate Social Responsibility: Concept, Scope, Relevance and Importance of CSR in Contemporary society</li> <li>• Corporate Philanthropy, Models for implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India</li> <li>• CSR and Indian Corporations – Legal provisions and specifications on CSR, A scorecard, Future of CSR in India</li> <li>• Role of NGOs an international agencies in CSR, Integrating CSR into business</li> </ul>	<b>15</b>
<b>4</b>	<p>Module-4</p> <p><b>Areas Of CSR &amp; CSR Policy</b></p> <ul style="list-style-type: none"> <li>• CSR towards Stakeholders— Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society</li> <li>• CSR and environmental concerns</li> <li>• Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</li> </ul>	<b>15</b>

	<ul style="list-style-type: none"> <li>• Global Recognitions of CSR- ISO- 14000-SA 8000 — AA 1000 — Codes formulated by UN Global Compact — UNDP, Global Reporting Initiative; major codes on CSR</li> <li>• CSR and Sustainable Development</li> <li>• CSR through Triple Bottom Line in Business</li> </ul>	
	<b>Total Lectures</b>	<b>60</b>

**Note:**

Particulars (University syllabus)	Remarks:Revised Syllabus
<b>Module-2</b> Strategy Formulation, Implementation & Evaluation	<b>Deleted:</b> Failure of Corporate Governance and its consequences  <b>Added: Freedom Of Speech In the Workplace</b> a)Whistle-Blowing b)Consequences of Whistle-Blowing c)Government’s Protection of Whistle-Blowers d)Management Responsiveness to Potential Whistle Blowing Situations <b>Uday Kotak Committee Report On Corporate Governance</b>

**Reference Materials :**

1. Business Ethics & Corporate Governance S K Bhatia
2. Business Ethics & Corporate Social responsibility by Narayan Kar (International Book House Pvt. Ltd.)
3. Business Ethics & Corporate Social responsibility Corp. Governance by Saroj Kumar & Veera Karoli

## SEMESTER II

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.1</b>	<b>MACCS201</b>	<b>06</b>	<b>RESEARCH METHODOLOGY</b>

### COURSE OBJECTIVES and OUTCOMES:

Course Objective	Course Outcome
To understand some basic concepts of Research and its Methodologies	To help students to understand key research concepts & issues.
To know primary characteristics of quantitative research and qualitative research	Students to have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
To be able to write a good introduction to an educational research study and its components	To identify various sources of data collection and collecting information from various sources.
To enhance the career prospects of students and help them to develop analytical approach	To develop students to understand various research designs and techniques & its applications in complex and decision making be competitive.

### REVISED SYLLABUS MODULES

SN	MODULES	NO OF LECTURES
<b>1</b>	Introduction to Research	<b>15</b>
<b>2</b>	Research Process	<b>15</b>
<b>3</b>	Data Processing & Statistical Analysis	<b>15</b>

<b>4</b>	Research Reporting & Modern Practices in Research	<b>15</b>
	<b>TOTAL</b>	<b>60</b>

<b>Sr.No.</b>	<b>Modules</b>	<b>Number of lectures</b>
<b>1</b>	Module-1 <b>Introduction to Research</b> <ul style="list-style-type: none"> <li>• Features and Importance of research in business</li> <li>Objectives and Types of research- Basic, Applied', Descriptive, Analytical and Empirical Research.</li> <li>• Formulation of research problem, Research Design, significance of Review of Literature</li> <li>• Hypothesis: Formulation, Sources, Importance and Types</li> <li>• Sampling Significance, Methods, Factors determining sample size</li> </ul>	<b>15</b>
<b>2</b>	Module-2 <b>Research Process</b> <ul style="list-style-type: none"> <li>• Stages in Research Process</li> <li>• Data Collection : Primary data: Observation, Experimentation, Interview, Schedules, Survey</li> <li>• Limitations of Primary data</li> <li>• Secondary data : Sources and Limitations</li> <li>• Factors affecting the choice of method of data collection</li> <li>• Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</li> </ul>	<b>15</b>
<b>3</b>	Module-3 <b>Data Processing &amp; Statistical Analysis</b> <ul style="list-style-type: none"> <li>• Data Processing : Significance in Research, Stages in</li> </ul>	<b>15</b>

	<p>Data Processing: Editing, Coding, Classification, Tabulation Graphic Presentation</p> <ul style="list-style-type: none"> <li>• Statistical Analysis : Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</li> <li>• Testing of Hypotheses - <ul style="list-style-type: none"> <li>- Parametric Test - t test, f test, z test</li> <li>- Non-Parametric Test - Chi square test, ANOVA, Factor Analysis</li> </ul> </li> <li>• Interpretation of Data : Significance and Precautions in data Interpretation</li> </ul>	
<b>4.</b>	<p>Module-4</p> <p><b>Research Reporting &amp; Modern Practices In Research</b></p> <ul style="list-style-type: none"> <li>• Research Report Writing: Importance, Essentials, Structure/ layout, Types</li> <li>• References and Citation Methods :  APA (American Psychological Association)  CMS (Chicago Manual Style)  MLA (Modern Language Association)</li> <li>• Footnotes and Bibliography</li> <li>• Modern Practices : Ethical Norms in Research, Plagiarism, Role of Computers in Research</li> </ul> <p>Use of online mediums for research</p>	<b>15</b>
	<b>Total Lectures</b>	<b>60</b>

➤ **Note on changes in syllabus**

<b>Particulars</b>	<b>Remarks: Revised Syllabus</b>
<b>Module -4</b> Research Reporting & Modern Practices In Research	<b>Deleted-</b> Role of computers in research  <b>Added</b> – Use of online mediums for research. Introduction Of tools in Research- MS Excel & SPSS

➤ **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 Beginner's by Kumar Ranjit (Pearson)
3. Research Methodology –by C.R.Kothari (New Age International)



## SEMESTER II

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.2</b>	<b>MACCS202</b>	<b>06</b>	<b>MACRO ECONOMIC CONCEPTS AND APPLICATIONS</b>

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

## REVISED SYLLABUS

<b>Module No.</b>	<b>Topics</b>	<b>No. of lectures</b>
1	<b>Aggregate Income and its Dimensions</b> <ul style="list-style-type: none"><li>Aggregate Income and its dimensions: National income aggregates- GNP, GDP, NDP, Real and nominal income concepts, <b>Green National Income</b>, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income and HDI</li></ul>	15
2	<b>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)</b> <ul style="list-style-type: none"><li>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap</li></ul>	15

	<ul style="list-style-type: none"> <li>Policy trade-off between Inflation and unemployment – Phillips’ curve – short run and long run</li> </ul>	
3	<b>Economic Policy Implications in the IS-LM framework</b> <ul style="list-style-type: none"> <li>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</li> </ul>	15
4	<b>International Aspects of Macroeconomic Policy</b> <ul style="list-style-type: none"> <li>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</li> </ul>	15
	Total Lectures	60

### Note: Changes in syllabus

Particulars (University syllabus)	Remarks
Module 1- Aggregate Income and its Dimensions	<p><b>Deleted</b> the topic on measurement of National Income and its difficulties</p> <p><b>Added</b> a topic on Green National Income</p>

### References:

- 1) Ahuja H.L Modern Economics
- 2) Dwivedi D.N Macro Economics Theory and Policy
- 3) Jhingan M.L. Principles of Economics
- 4) Gregory N Mankiw Macro Economics
- 5) M.C Vaish Macro Economic Theory

## SEMESTER II

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.3</b>	<b>MACCS203</b>	<b>06</b>	<b>CORPORATE FINANCE</b>

### COURSE OBJECTIVES and OUTCOMES:

	Learning Objectives	Learning Outcomes
<b>1</b>	To enhance the ability of learners to develop the objectives of Financial Management	Students would be able to get a clear picture of its Meaning, scope, importance, Objectives of financial management
<b>2</b>	To enhance the ability of learners to analyse financial statements	Students would understand the financial analysis and application of ratio analysis in financial decision making. This analysis would be applied in understanding profitability ratios, efficiency ratios, liquidity ratios, stability ratios, Investors analysis etc.
<b>3</b>	To enable the learners to understand, develop and apply the techniques of investment in financial decision making	Students would be able to understand cost of capital, wacc, and marginal cost of capital  Students would be able to focus on capital structure

		decisions market price, capital structure theories, dividend policy etc
<b>4</b>	To understand the concepts of business risk, financial risk and capital structure theories.	Students would be able to understand the concept of leverage and its types.
<b>5</b>	To enable the learners to understand, develop and apply the techniques of capital structure theories	Students gets a clear idea of capital structure theories, MM Theory, Pecking Order Theory. Dividend Decisions and its model with illustrations

### REVISED SYLLABUS MODULES

<b>SN</b>	<b>MODULES</b>	<b>NO OF LECTURES</b>
<b>1</b>	Introduction to Financial Management	<b>06</b>
<b>2</b>	Financial Analysis	<b>18</b>
<b>3</b>	Cost of Capital	<b>14</b>
<b>4</b>	Business Risk and Financial Risk	<b>12</b>
<b>5</b>	Capital Structure Theories	<b>10</b>
	<b>TOTAL</b>	<b>60</b>

<b>Sr.No.</b>	<b>Modules</b>	<b>Number of lectures</b>
<b>1</b>	Module 1 Introduction, Meaning, scope, importance, objectives, Profit v/s Value Maximisation	<b>06</b>
<b>2</b>	Module 2 Financial Analysis 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	<b>16</b>
<b>3</b>	Module 3 Cost of Capital Introduction, Definition, Measurement of Cost of Capital, WACC, Marginal Cost of Capital	<b>14</b>
<b>4</b>	Module 4 Business Risk and Financial Risk Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective, criteria for individuals/Non-business purpose	<b>12</b>
<b>5</b>	Module 5 Capital Structure Theories Meaning, Net Income Approach, Net Operating Income Approach, illustrations on capital structure theories, MM Theory, Pecking Order Theory. Dividend Decisions and its model	<b>10</b>
	<b>Total Lectures</b>	<b>60</b>

### 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** – 12<sup>th</sup> Edition – Richard A. Brealey, Stewart C. Myers, Franklin Allen, Pitabas Mohanty

### Note on changes in syllabus

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

## SEMESTER II

Serial No	Course code	Credits	Course Name
<b>1</b>			<b>CORE COURSES (CC)</b>
<b>1.4</b>	<b>MACCS204</b>	<b>06</b>	<b>E-COMMERCE</b>

### COURSE OBJECTIVES and OUTCOMES:

Course Objectives	Course Outcome
To Understand the E-Commerce and E-business infrastructure and trends	Students to understand e-commerce ,web sites for quality, reliability and effectiveness and Evaluate e-commerce markets and transactions.
To Analyze real business cases regarding their e-business strategies and transformation processes and choices	To help students assess the effect of changing technology on traditional business models and strategy & understand e-commerce on business & how firms cope-up & are organize.
To be very efficient at selling through understanding complex consumer behavior.	To make students understand changing consumer needs and resources required to match to technology considering human factors and budget constraints. Communicate effectively ,ethically using electronic media.

### REVISED SYLLABUS MODULES

SN	MODULES	NO OF LECTURES
<b>1</b>	<b>Introduction to Electronic Commerce- Evolution &amp; Models</b>	<b>15</b>
<b>2</b>	<b>World Wide Web &amp; E-enterprise</b>	<b>15</b>
<b>3</b>	<b>E-Marketing &amp; Electronic Payment system</b>	<b>15</b>

<b>4</b>	<b>Legal Regulatory Environment &amp; Security issues Of E-commerce</b>	<b>15</b>
	<b>TOTAL</b>	<b>60</b>

<b>Sr. No.</b>	<b>Modules</b>	<b>Number of lectures</b>
<b>1</b>	<p>Module-1</p> <p><b>Introduction to Electronic Commerce-Evolution &amp; Models</b></p> <ul style="list-style-type: none"> <li>• Evolution of E-commerce-introduction, History/Evolution 01 Electronic Commerce, Roadmap of E-Commerce in India, Main activities. Functions and Scope of E-Commerce.</li> <li>• Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions</li> <li>• Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G)</li> <li>• Concepts of other models of E-commerce.</li> <li>• Business to Consumer E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of 8213 E-Commerce.</li> <li>• E-Commerce Sales Product Life Cycle (ESLC) Model</li> </ul>	<b>15</b>
<b>2</b>	<p>Module-2</p> <p><b>World Wide Web &amp; E-Enterprise</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• EDI and paperless trading; Pros &amp; Cons of EDI;</li> </ul>	<b>15</b>



	<p>Related new technologies use in E-commerce.</p> <ul style="list-style-type: none"> <li>• Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management - Types of E-CRM Functional Components of E-CRM.</li> <li>• 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</li> </ul>	
<b>3</b>	<p>Module-3</p> <p><b>E-Marketing &amp; Electronic Payment System</b></p> <ul style="list-style-type: none"> <li>• E Marketing- Scope and Techniques of E-Marketing. Traditional web promotion. Web counters. Web advertisements. Role of Social media</li> <li>• 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</li> <li>•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</li> <li>•Operational, credit and legal risks of F_-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</li> </ul> <p><b>Consumer-Oriented Business: Consumer Market, One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, the Pilot Catalogue, A Unique Search Engine</b></p>	<b>15</b>
<b>4</b>	<p>Module-4</p> <p><b>Legal &amp; Regulatory Environment &amp; Security Issues Of E-Commerce</b></p> <ul style="list-style-type: none"> <li>• Introduction to Cyber Laws-World Scenario, Cyber-</li> </ul>	<b>15</b>

	<p>crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</p> <ul style="list-style-type: none"> <li>• Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</li> <li>• Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</li> <li>• Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</li> </ul>	
	<b>Total Lectures</b>	<b>60</b>

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

**SIES College of Commerce & Economics**  
**DEPARTMENT OF MCOM-ACCOUNTANCY**  
**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

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

(A) Internal Assessment - 40 marks

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

(B) Semester end examination 60 marks

**PAPER PATTERN**

Duration: 2 hours	
Marks 60	Marks
Q.1 15 marks OR 15 marks (Theory Question or Theory Question)	15
Q.2 15 marks OR 15 marks (Theory Question or Theory Question)	15
Q.3 15 marks OR 15 marks (Theory Question or Theory Question)	15
Q.4 15 marks OR 15 marks (Case Study/Theory or Theory Question)	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.	

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

**Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

**SIES College of Commerce & Economics**  
**DEPARTMENT OF MCOM-ACCOUNTANCY**  
**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

**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 objective type online test (multiple choice questions, practical question) of 20 marks each – Best of the two to be considered	20
Projects or Assignment or Vivas (Any 2 of 10 Marks)	20
<b>Total</b>	<b>40</b>

(B) Semester end examination 60 marks

**PAPER PATTERN**

Duration: 2 hours	
Marks 60	Marks
Q.1 15 marks OR 15 marks (Practical Question or Practical Question)	15
Q.2 15 marks OR 15 marks (Practical Question or Practical Question)	15
Q.3 15 marks OR 15 marks (Practical Question or Practical Question)	15
Q.4 15 marks OR 15 marks (Case Study/ Practical or Theory Question)	15
<b>Total</b>	<b>60</b>

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**

**Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**

**SIES College of Commerce & Economics**  
**DEPARTMENT OF MCOM-ACCOUNTANCY**  
**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

**SCHEME OF EXAMINATION FOR M.Com Accountancy(Sem I and II) for Economics for Business Decisions and Macro Economics Concepts**

(A) Internal Assessment 40 marks

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

B) Semester end examination 60 marks

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
<b>Total</b>	<b>60</b>

**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)**

**Under challenging situations, all examinations will be conducted through online mode or as directed by State government and UGC.**