



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T. LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai- 400020, India.

**Affiliated to
University of Mumbai**

Program: M.Com. in Advanced Accountancy

Course: Research Methodology for Business

Semester II

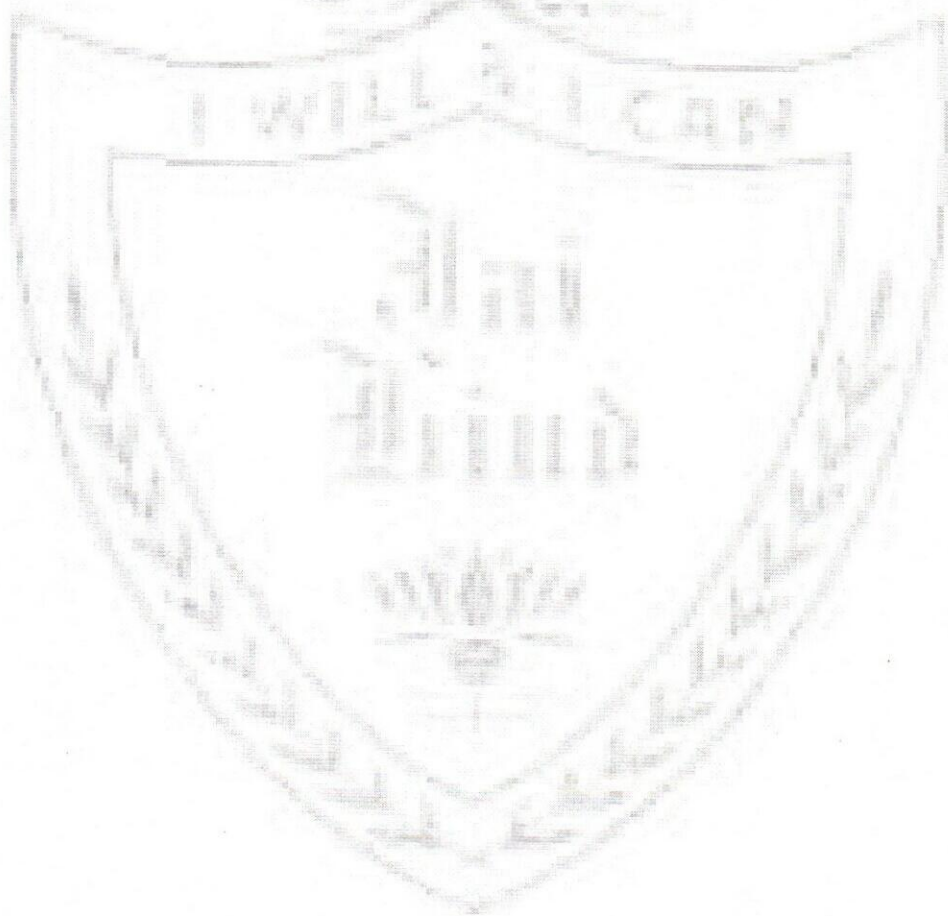
**Credit Based Semester and Grading System (CBSGS)
with effect from the academic year 2021-22**




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M.Com. Research Methodology for Business Syllabus

Semester II			
Course Code	Course Title	Credits	Lectures /Week
PCRMB201	Research Methodology for Business	06	04

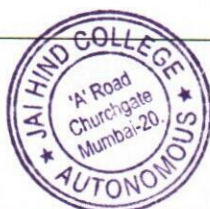


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Semester II–Theory

Course: PCRMB201	Research Methodology for Business (Credits: Lectures /Week:04)	
	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To enable the learners to understand, develop and apply the fundamental skills in formulating research problems 2. To enable the learners in understanding and developing the most appropriate methodology for their research 3. To make the learners familiar with the basic statistical tools and techniques applicable for research <p>Outcomes:</p> <ul style="list-style-type: none"> • This course the learners to receive a firm grounding on the basic macroeconomic concepts that different techniques of Research policies • Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analyze in classrooms • To know the need and uses of Research Methodology for the Business. 	
Unit I	<p>Introduction to Research</p> <ul style="list-style-type: none"> • 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 	15 L
Unit II	<p>Research Process</p> <ul style="list-style-type: none"> • 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 L




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Unit III	<p style="text-align: center;">Data Processing and Statistical Analysis</p> <ul style="list-style-type: none"> • 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– t-test, f test, ztest • Parametric Test- Chi square test, ANOVA, Factor Analysis • Interpretation of data: significance and Precautions in data • Interpretation 	15 L
Unit IV	<p style="text-align: center;">Research Reporting and Modern Practices in Research Report Writing: Importance, Essentials, Structure/layout, Types</p> <ul style="list-style-type: none"> • References and Citation Methods: <ul style="list-style-type: none"> ○ APA(American Psychological Association) ○ CMS(Chicago Manual Style) ○ MLA(Modern Language Association) • Foot notes and Bibliography • Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research. 	15 L

Text books and Reference Books:

1. ResearchMethodology– TextandCaseswithSPSSApplications,byDrS.L.GuptaandHitesh Gupta, International Book House Pvt Ltd
2. Business Research Methodology by TN Srivastava and Shailaja Rego, Tata Mcgraw Hill Education PrivateLimited,NewDelhi
3. MethodologyofResearchinSocialSciences,byO.R.Krishnaswami,HimalayaPublishing House
4. ResearchMethodologybyDr VijayUpagude andDr Arvind Shende
5. BusinessStatistics byDr S. KKhandelwal, International BookHousePvtLtd
6. QuantitativeTechniques byDr S. KKhandelwal, International BookHousePvt Ltd
7. SPSS17.0forResearchersbyDrS.LGuptaandHiteshGupta,2ndedition,DrS.KKhandelwal,International BookHousePvt Ltd
8. FoundationsofSocialResearchandEconometricsTechniquesbyS.C.Srivastava,Himalaya publishingHouse
9. StatisticalAnalysiswithBusinessandEconomicsApplications,HoldRinehart&Wriston,2nd Edition, NewYork
10. ResearchMethodsineconomicsandBusinessbyR.GerberandP.J.Verdoom,TheMacmillan Company, NewYork



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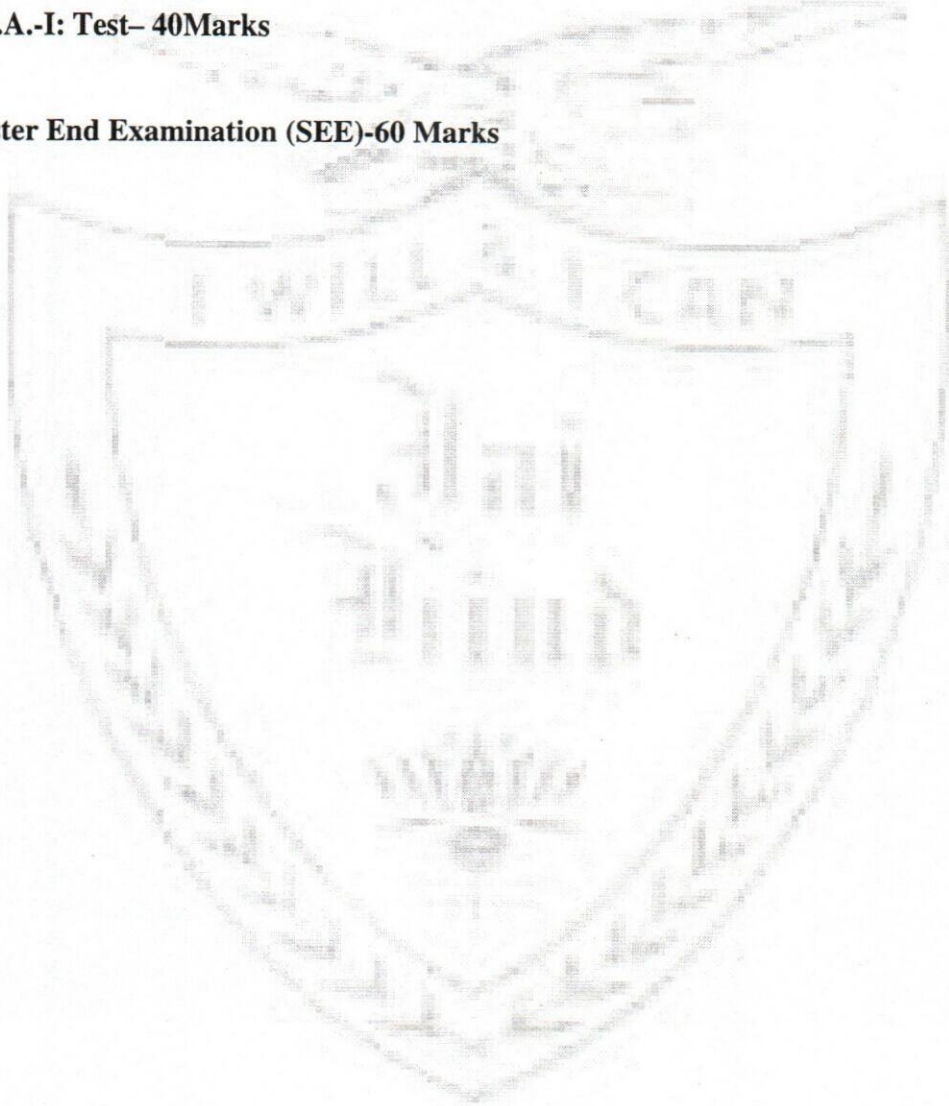
Evaluation Scheme


[A]Evaluation scheme

I. Continuous Assessment (C.A.)-40Marks

(i) C.A.-I: Test- 40Marks

II. Semester End Examination (SEE)-60 Marks




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Program: M.Com in Advanced Accountancy

Course: Macro Economics Concepts and Applications

Semester II

Credit Based Semester and Grading System (CBSGS)

With effect from the academic year 2021-22



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**PRINCIPAL
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M.Com. Macro Economics Concepts and Applications Syllabus

Semester II			
Course Code	Course Title	Credits	Lectures /Week
PCECO202	Macro Economics Concepts and Applications	06	04




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Semester II–Theory

Course: PCECO202	Macro Economics Concepts and Applications (Credits: Lectures /Week:04)	
	<p>Objectives: 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</p> <p>Outcomes:</p> <ul style="list-style-type: none"> • This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies • Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analyzed classrooms • To know the need and uses of Economic Concepts & Applications 	
Unit I	<p>Aggregate Income and its Dimensions</p> <p>Aggregate Income and its dimensions: National income aggregates and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates - PPP income & HDI</p>	15 L
Unit II	<p>Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)</p> <ul style="list-style-type: none"> • 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 & long run. 	15 L
Unit III	<p>Economic Policy Implications in the IS-LM framework</p> <ul style="list-style-type: none"> • The IS-LM model: Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilization policies in IS-LM framework • Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India 	15 L




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Unit IV	International Aspects of Macroeconomic Policy <ul style="list-style-type: none"> • 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 expenditures switching policies- effectiveness of devaluation and J-curve effect 	15 L
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Textbooks and Reference Books:

1. Samuelson & Nordhaus: *Economics* (Tata McGraw Hills, New Delhi, 2002)
2. Hirshy, M., *Managerial Economics*, Thomson Southwestern (2003)
3. Mehta, P.L.: *Managerial Economics – Analysis, Problems and Cases* (S. Chand & Sons, N. Delhi, 2000)
4. Koutsyiannis, A., *Modern Microeconomics*, Macmillan Press Ltd (1998 Reprint).
5. Varian, *Micro-Economic Analysis* (ed. 3), Norton, 1992.
6. Dean, Joel: *Managerial Economics* (Prentice Hall of India, N. Delhi, 2002)
7. mGupta, G.S.: *Managerial Economics* (Tata McGraw Hill, N. Delhi, 1997)
8. Sen Anindya, *Micro-Economics: Theory and Applications*, Oxford University Press, New Delhi, 1999.

Evaluation Scheme


[A] Evaluation scheme

I. Continuous Assessment (C.A.) -40 Marks

(ii) C.A.-I: Test –40 Marks

II. Semester End Examination (SEE)- 60 Marks




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Program: M.Com. in Advanced Accountancy

Course: Corporate Finance

Semester II

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M.Com. Part ISEMII Corporate Finance Syllabus

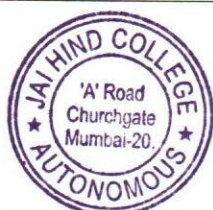
Semester II			
Course Code	Course Title	Credits	Lectures /Week
PCCFN203	Corporate Finance	06	04




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Semester II–Theory

Course:PC CFN203	Corporate Finance (Credits: Lectures/Week:04)	
	<p>Objectives:</p> <ol style="list-style-type: none"> 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 corporate 3.To enhance the abilities of learners to analyse the financial statement. <p>Outcomes:</p> <ul style="list-style-type: none"> • This course the learners to receive a firm grounding on the basic of corporate finance concepts that strengthen analysis of crucial analysis • Learners are expected to regularly Practice suggested current solving of case studies and related articles in the dailies and journals are analyzed class rooms • To know the need and uses of Corporate finance Concepts &Applications 	
Unit I	<p>Scope and Objectives of Financial Management Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization</p>	15 L
Unit II	<p>Time Value of Money Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM</p>	15 L
Unit III	<p>Financial Analysis- Application of Ratio Analysis in Financial Decision making Management Analysis</p> <ul style="list-style-type: none"> • 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 	15 L



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Unit IV	<p>Financial Decisions</p> <ul style="list-style-type: none"> • 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 	15 L
<p>Textbooks and Reference Books:</p> <ul style="list-style-type: none"> ➤ Dr.CAVarsha,A,(2018)CorporateFinance,Mumbai,Maharashtra,MannanPrakashan(P)Ltd. ➤ Chopde.C.(2018)Accountancy and Corporate Finance ,Mumbai, Maharashtra, Sheth Publications(p) ➤ Grewal ,T.S, (2012) Introduction to Accountancy New Delhi, Delhi, S.Chand &Co.(p)Ltd 		

Evaluation Scheme

I. Continuous Assessment (C.A.) - 40 Marks

II. C.A.-I:Test-40Marks

Semester End Examination (SEE)-60Marks




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Program: M.Com. in Advanced Accountancy

Course: E-Commerce

Semester II

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M.Com. E-Commerce Syllabus

Semester II			
Course Code	Course Title	Credits	Lectures /Week
PCECM204	E-Commerce	06	04



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Semester II–Theory

Course:PC ECM204	E-Commerce (Credits: Lectures/Week:04)	
	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To provide an analytical frame work 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 <p>Outcomes:</p> <ul style="list-style-type: none"> • This course the learners to receive a firm grounding on the basic of E-Commerce concepts that strengthen the Knowledge of marketing through Web. • Learners are expected to regularly Practice suggested current solving of case studies and related articles in the dailies and journals are analyzed class rooms as well enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business • This develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce 	
UnitI	<p>Introduction to Electronic Commerce–Evolution and Models</p> <p>Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce.</p> <ul style="list-style-type: none"> • 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. <p>Business to Consumer E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of B2B E-Commerce.</p> <ul style="list-style-type: none"> • E-Commerce Sales Product Life Cycle(ESLC)Model 	15 L




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<p>Unit II</p>	<p>World Wide Web and E-enterprise</p> <p>WorldWideWeb- Reasonsforbuildingownwebsite,BenefitsofWebsite,RegisteringaDomain Name,RoleofwebsiteinB2CE-commerce;pushand pull approaches; Web site design principles.</p> <ul style="list-style-type: none"> • EDI and paperless trading; Pros&Cons of EDI; Related new technologies use in E-commerce. • ApplicationsofE-commerceandE-enterprise- ApplicationstoCustomerRelationshipManagement-TypesofE-CRM,FunctionalComponentsofE-CRM. • Managing the E-enterprise-Introduction, Managing the • E-enterprise ,Comparison between Convention a land • E-organisation, Organisation of Business in an E-enterprise, Benefits And limitation of E-Enterprise. 	<p>15 L</p>
<p>Unit III</p>	<p>E-marketing and Electronic Payment System</p> <p>E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</p> <ul style="list-style-type: none"> • E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiates, The pros and cons of online shopping, Justify an Internet business. • Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems. • Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment 	<p>15 L</p>
<p>Unit IV</p>	<p>Legal and Regulatory Environment and Security issues of E-commerce</p> <p>Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</p> <ul style="list-style-type: none"> • 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,Encryptionandconceptsofpublicandprivatekeyinfrastructure 	<p>16</p>




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Textbooks and Reference Books:

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 Fulfillment (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), marketing Excellence; The Heart of Business (UK: Elsevier Ltd.)*
- *Vivek Sood Cyber Laws Simplified-TMH (2001)*
- *Vakul Sharma Handbook of Cyber Laws-Macmillan (2002)*
- *Sundeeep Oberole Security and you-TMH (2001)*
- *Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)*
- *Adam Nabl R. (Editor) Electronic Commerce: Technical Business and Legal Issues.*
- *Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to E Business*
- *Bharat Bhasker, Electronic Commerce – Framework technologies and Applications, 3rd Edition*

Evaluation Scheme

I. Continuous Assessment (C.A.) -40 Marks

(iv) C.A.-I: Test -40 Marks

II. Semester End Examination (SEE)- 60 Mark



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