

S.P. Mandali's

**R. A. PODAR COLLEGE OF COMMERCE AND
ECONOMICS (AUTONOMOUS),**

Matunga, Mumbai-400019

Course Structure

For

Post Graduate Program

M.Com. (Advanced Accountancy)

Semester I

www.rapodar.ac.in

S.P. Mandali's

**R. A. PODAR COLLEGE OF COMMERCE AND
ECONOMICS (AUTONOMOUS),**

Matunga, Mumbai-400019

Syllabus

And

Question Paper Pattern of Course

Post Graduate Program

M.Com. (Advanced Accountancy)

Semester I

Syllabus as per National Education Policy 2020
To be implemented from Academic Year 2024-2025

www.rapodar.ac.in

POST GRADUATE PROGRAM OUTCOMES :

PROGRAM OUTCOME No.	Description
PO 1	Learners will acquire advanced knowledge in accounting principles, financial reporting, and taxation policies
PO 2	Learners will master the effective communication of complex financial information to diverse stakeholders through oral and written means
PO 3	Learners will develop critical thinking skills to analyze financial statements, interpret accounting regulations, and propose strategic financial solutions.
PO 4	Learners will apply accounting principles to solve real-world financial challenges and make informed business decisions.
PO 5	Learners will employ analytical reasoning to interpret financial data, assess business performance, and support strategic planning.
PO 6	Learners will excel in conducting advanced research in accounting, showcasing proficiency in data collection, analysis, and interpretation.
PO 7	Learners will collaborate effectively with interdisciplinary teams to address complex accounting issues and achieve organizational goals.
PO 8	Learners will apply scientific reasoning to evaluate and propose innovative financial strategies and models.
PO 9	Learners will engage in reflective thinking, identifying areas for improvement and continuous learning in the field of accountancy.
PO 10	Learners will leverage digital tools for effective access, evaluation, and synthesis of financial information.
PO 11	Learners will take initiative in ongoing professional development, engaging in self-directed learning to stay updated with evolving accounting standards.
PO 12	Learners will demonstrate multicultural competence, showing sensitivity to diverse cultural perspectives in the global business environment.
PO 13	Learners will exhibit a strong ethical foundation, making decisions with integrity and considering the societal impact of financial practices.
PO14	Learners will showcase leadership qualities, being capable of guiding financial teams and contributing to organizational success.
PO15	Learners will recognize the importance of continuous learning, adapting to advancements in the field of accountancy throughout their professional careers.

Program Specific Outcomes

(PG Programme: Advance Accountancy)

Academic Year : 2024-25

Program Specific Outcomes No.	Program Specific Outcomes
PSO1	The learners will acquire disciplinary knowledge in the field of Accountancy.
PSO2	The learners will enhance their communication skills through research-related tasks and presentations.
PSO3	The learners will apply critical thinking and analytical reasoning to address both concrete and abstract problems within domain-specific and multidisciplinary contexts.
PSO4	The learners will acquire research related skills to be able to bridge the gap between theoretical understanding and practical knowledge by conducting experiments and gaining hands-on experience, effectively solving complex problems using Systems/Design Thinking methodologies.
PSO5	The learners will cultivate self-directed learning and reflect on their academic journey to excel in their chosen area of study within the domain.
PSO6	The learners would acquire digital literacy through advanced software resources, computational skills, and digital tools specific to the domain for tasks such as data analysis, visualization, and interpretation.
PSO7	The learners will demonstrate scientific reasoning through preparation, documentation, and presentation of scientific work in the form of reports and research articles for academic forums.
PSO8	The learners will be able to explore a wide range of career opportunities available locally, nationally, and internationally, ultimately achieving multicultural competence .

PSO9	The learners shall be able to exhibit ethical awareness , principles and practices specific to the domain in academic, professional, and social interactions.
PSO10	The learners will develop reflective thinking to critically evaluate, review, and present theories, principles, and concepts through problem solving using unconventional and innovative approaches, thinking outside the box.

**Master of Commerce (M.Com) Advanced Accountancy Program Under
ChoiceBased Credit, Grading and Semester System
Course Structure**

M.Com I

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
	MANDATORY			MANDATORY	
1	Strategic Management	06	1	E - Commerce	06
2	Cost and Management Accounting	06	2	Corporate Finance	06
3	Economics for Business Decision	04	3	Macro Economics concepts and Applications	04
	ELECTIVES			ELECTIVES	
4	Business Ethics	02	4	Corporate Social Responsibility	02
	Research Methodology			Research Methodology	
5	Research Methodology for Business	04		-----	-----
	ON Job Training/Field-based Project			ON Job Training/Field-based Project	
	-----	---	5	Finance Based Projects	04
	Total Credits	22		Total Credits	22

M.Com II

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
	MANDATORY (Any Two)			MANDATORY (Any Two)	
1	Advance Financial Accounting	06	1	Corporate Financial Accounting	06
2	Advance Cost Accounting	06	2	Indirect Tax – Introduce of Goods & Service Tax	06
3	Direct Tax	06	3	Financial Management	06
4	Advance Auditing	06	4	International Financial Reporting Standards	06
	ELECTIVES			ELECTIVES	
5	Financial Services	04	5	Personal Financial Planning	04
	Research Methodology			Research Methodology	
6	Research Publication and Ethics	02			
	Research Project			Research Project	
7	Research Project / Internship	04	6	Research Project	06
	Total Credits	22		Total Credits	22

□ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real-life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

Master of Commerce (M.Com) Advanced Accountancy
Program Under Choice Based Credit, Grading, and Semester
System Course Structure

Semester I

No. of Courses	Semester I	Credits
<i>Core Courses (CC)</i>		
1	Strategic Management	06
2	Economics for Business Decisions	04
3	Cost and Management Accounting	06
4	Business Ethics	02
5	Research Methodology for Business	04
Total Credits		22

**Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced Accountancy
Program at semester I**

**1. Strategic Management
Modules at a Glance**

SN	Modules/ Units	
1	Introduction to Strategic Management	
	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business, Corporate and Global Strategies	15
4	Emerging Strategic Trends	15
Total		60

SN	Objectives
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world

Course Outcomes SN.	Course Outcomes.
CO1	Understand the concept and importance of strategic management.
CO2	Identify the key components of the strategic management process. Recognize the role of environmental analysis in strategic management.
CO3	Analyze the internal and external factors that influence strategy formulation.
CO4	Evaluate the success of implemented strategies and make necessary adjustments.
CO5	Recognize the importance of innovation and entrepreneurship in strategic decision-making. Analyze the role of sustainability and social responsibility in strategic management.

SN	Modules/ Units
1	Introduction to Strategic Management
	<p>Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</p> <p>Levels of Strategies: Corporate, Business and Operational Level Strategy</p> <p>Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy, Operational Strategy</p> <p>Environmental Scanning. ETOP- Environmental Threat and Opportunity Profile</p>
2	Strategy Formulation, Implementation and Evaluation
	<p>Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</p> <p>Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, Strategic Choice- Factors and Importance.</p> <p>Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges</p> <p>Strategic Evaluation and Control: Importance, Limitations and Techniques, Budgetary Control: Advantages, Limitations</p>
3	Business, Corporate and Global Strategies
	<p>Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</p> <p>Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</p> <p>Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</p> <p>Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</p>
4	Emerging Strategic Trends
	<p>Start-up Business Strategies and Make in India Model: Process of business startups 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</p> <p>Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering</p> <p>Three new Dimensions- Holistic performance score card (HPC) – moon ocean strategy- CINE Matrix for VUCA Context</p> <p>Business continuity Management – Coping strategy</p>

Suggested Readings

- Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
- Globalization, Liberalization and Strategic Management - V. P. Michael
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
- Public Enterprise Management and Privatization – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
- Business Organization – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
- Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
- At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I. Davis, Published by Wiltshire Routledge
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
- Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
- Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
- Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi
- Public Sector Perspective, by Dr M.Veerappa Moily
- The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington

EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year: 2024-2025)
(Evaluation pattern)

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	40 Marks
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60
Questions to be Set: 04
Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No.	Particulars	Marks
Q1	A) Practical/ Theory Question	15 Marks
	OR	
Q2	B) Practical/ Theory Question	15 Marks
	A) Practical/ Theory Question	15 Marks
Q3	OR	
	B) Practical/ Theory Question	15 Marks
Q4	A) Practical/ Theory Question	15 Marks
	OR	
Q5	B) Practical/ Theory Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced Accountancy Program at Semester I

2. Economics for Business Decisions

Modules at a Glance

SN	Modules	No. of Lectures
1	Demand and Supply Analysis	15
2	Production Decisions and Cost Analysis	15
3	Market Structure Analysis	15
Total		45

SN	Objectives
1	This course is designed to equip the students with basic tools of economic theory and its practical applications
2	The course aims at familiarizing the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyze the market behavior with economic way of thinking
3	In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics
4	In order to make the study practical-oriented, the paper requires discussion of some cases involving the use of concepts of business economics

Course Outcomes SN.	Course Outcomes.
CO1	Understand the concept of demand and supply and their determinants.
CO2	Evaluate the factors that affect supply elasticity and its implications for production and pricing decisions. Interpret and analyze the market equilibrium using demand and supply curves.
CO3	skills will enable learners to make informed business decisions based on economic principles, understand market dynamics, and analyze the implications of different market structures on pricing and production strategies.

Sr.No.	Modules/Units
1	Demand and Supply analysis
	<p>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</p> <p>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</p> <p>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.</p>
2	Production decisions and Cost analysis
	<p>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</p> <p>Economic analysis of Cost: Classification of costs, short run and long run cost functions.</p>
3	Market structure analysis
	<p>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.</p> <p>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 analyze strategic decisions - application of model of prisoner’s dilemma in market decisions.</p>

Suggested Readings

Core Readings

- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill)
- Gregory Mankiw., Principles of Economics, Thomson Southwestern
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi)
- Hirchey .M., Managerial Economics, Thomson South western
- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N.Delhi)

Additional Readings

- Koutsoyiannis, A., Modern Microeconomics, Macmillan Press Ltd
- Varian, Micro-Economic Analysis, W. W. Norton & Company
- Dean, Joel: Managerial Economics (Prentice Hall of India, N. Delhi,
- Gupta, G.S.: Managerial Economics (Tata McGraw Hill, N. Delhi,
- Sen Anindya, Micro -Economics: Theory and Applications, Oxford University Press, New Delhi.

Current Readings

- Economic and Political Weekly ,Indian Economic Review , Financial Dailies

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(Evaluation pattern)

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Question Paper Pattern (Practical/ Theory Courses) :

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Durations: 02 hrs

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	OR	
	B) Practical/ Theory Question	15 Marks
	A) Practical/ Theory Question	15 Marks
Q2	OR	
	B) Practical/ Theory Question	15 Marks
Q3	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
	A) Practical/ Theory Question	15 Marks
Q4	OR	
	B) Practical/ Theory Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

**Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced Accountancy Program
at Semester I
Core Courses (CC)**

3. Cost and Management Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Marginal Costing, Absorption Costing and Management Decisions	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
Total		60

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

Course Outcomes SN.	Course Outcomes.
CO1	Analyze the impact of using marginal costing or absorption costing on pricing decisions, product profitability, and financial reporting.
CO2	Evaluate the advantages and limitations of marginal costing and absorption costing in various decision-making scenarios.
CO3	Calculate and analyze variances between actual costs and standard costs. Interpret the significance of variances and take appropriate corrective actions.
CO4	These learning outcomes aim to equip learners with the knowledge and skills required to understand and apply different costing techniques, budgetary control, and operating costing in various decision-making scenarios.

SN	Modules/ Units
1	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 Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control
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
3	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
4	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

Reference:

Ravi M Kishore: Cost and Management accounting,
Taxmann's Publications Debarshi Bhattacharyya,
Cost and Management
Pearson Dr. S.N. Maheswari : Management Accounting,
Vikas Publishing S.P.JAIN, K.L.NARANG : Cost Accounting
Kalyani Publishers Sharma and ShahiK Gupta : Management Accounting
Kalyani Publishers. N.K. Prasad : Cost Accounting Horngren : Cost Accounting : A Managerial
Emphasis.

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	A) Practical/ Theory Question	15 Marks
Q3	OR	
	B) Practical/ Theory Question	15 Marks
Q4	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

***Syllabus of Courses of Master of Commerce (M.Com) Advanced Accountancy
Program at Semester I***

Business Ethics

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Business Ethics	15
2	Indian Ethical Practices and Corporate Governance	15
Total		30

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

Course Outcomes SN.	Course Outcomes.
CO1	Recognize ethical dilemmas and challenges faced in business decision-making. Analyze the ethical implications of different business actions and practices.
CO2	Examine the legal and regulatory framework governing ethical practices in India. Evaluate the challenges and opportunities associated with implementing ethical practices in Indian organizations.
CO3	Develop an understanding of the ethical responsibilities of businesses towards stakeholders and society.
CO4	Recognize ethical dilemmas and challenges faced in business decision-making. Analyze the ethical implications of different business actions and practices.

SN	Modules/ Units
1	Introduction to Business Ethics
	<p>Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics, and Values, Work Ethos.</p> <p>Sources of Ethics, Ethical dilemma in business. Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <p>Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory</p> <p>Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa.</p>
2	Indian Ethical Practices and Corporate Governance
	<p>Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,</p> <p>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.</p> <p>Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences</p>

Suggested Readings

- Sharma J.P ‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt Ltd, New Delhi
- S.K.Bhatia, Business Ethics and Corporate Governance
- William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
- Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
- Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntanioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders’ a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

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	OR	
	B) Practical/ Theory Question	15 Marks
	A) Practical/ Theory Question	15 Marks
Q4	OR	
	B) Practical/ Theory Question	15 Marks

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*Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced Accountancy
Program at Semester I*

Research Methodology for Business

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Research	15
2	Research Process	15
3	Data Processing and Statistical Analysis	15
4	Research Reporting and Modern Practices in Research	15
Total		60

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

Course Outcomes SN.	Course Outcomes.
CO1	Understand the concept and importance of research in various fields. Identify the key elements and characteristics of research.
CO2	Recognize different types of research, such as quantitative, qualitative, and mixed methods. Understand the ethical considerations in research and the importance of research integrity.
CO3	Interpret statistical results and draw meaningful conclusions. Use statistical software packages for data analysis, such as SPSS or R.
CO4	Understand the modern practices in research, such as open-access publishing, pre-registration, and reproducibility.

SN	Modules/ Units
1	Introduction to Research
	<p>Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research.</p> <p>Formulation of research problem, Research Design, significance of Review of Literature</p> <p>Hypothesis: Formulation, Sources, Importance and Types</p> <p>Sampling: Significance, Methods, Factors determining sample size</p>
2	Research Process
	<p>Stages in Research process</p> <p>Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data</p> <p>Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection.</p> <p>Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</p>
3	Data Processing and Statistical Analysis
	<p>Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation</p> <p>Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</p> <p>Testing of Hypotheses –</p> <p>Parametric Test-t test, f test, z test</p> <p>Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</p> <p>Interpretation of data: significance and Precautions in data interpretation</p>
4	Research Reporting and Modern Practices in Research
	<p>Research Report Writing: Importance, Essentials, Structure/Layout, Types</p> <p>References, and Citation Methods: APA (American Psychological Association)</p> <p>Footnotes and Bibliography</p> <p>Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</p>

Suggested Readings

1. Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
2. Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
3. Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
4. Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
5. Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
6. Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd
7. SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd
8. Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House
9. Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
10. Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc
11. Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood
12. Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York Research and Methodology in Accounting and Financial Management, J.K Curtis
13. Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E
14. Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.
15. Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2023-2024)

(Evaluation pattern)

1. Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	40 Marks
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

2. Question Paper Pattern (Practical Courses) :

Maximum Marks: 60

Questions to be Set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No.	Particulars	Marks
Q1	A) Practical Question	15 Marks
	OR	
	B) Practical Question	15 Marks
Q2	A) Practical Question	15 Marks
	OR	
	B) Practical Question	15 Marks
Q3	A) Practical Question	15 Marks
	OR	
	B) Practical Question	15 Marks
Q4	A) Practical Question	15 Marks
	OR	
	B) Practical Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.
