



Janardan Bhagat Shikshan Prasarak Sanstha's

CHANGU KANA THAKUR

Arts, Commerce and Science College, New Panvel (Autonomous)

Re-accredited A++ Grade by NAAC (Fourth Cycle-CGPA - 3.52)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai

As per National Education Policy - 2020

Title of the Programme

**B. Com. in Commerce & Accountancy
(Faculty of Commerce)**

**Syllabus for M. Com. Part- I (Commerce)
Semester I and II**

(With effect from the academic year 2025-26)



Janardan Bhagat Shikshan Prasarak Sanstha's
CHANGU KANA THAKUR



Arts, Commerce and Science College, New Panvel (Autonomous)

As per National Education Policy - 2020

Sr. No.	Heading	Particulars
1	Title of program	M.COM Part I
2	Eligibility	Bachelor Degree
3	Duration of program	One Years
4	Intake Capacity	90
5	Scheme of Examination	CBCG
6	Standards of Passing	40%
7	Semesters	Two
8	Program Academic Level	Post Graduate Degree
9	Pattern	60:40
10	Status	Revised
11	To be implemented from Academic Year	Academic Year 2025 - 26

Prof. (Dr.) S.B. Yadav
Head, Department of Accountancy
Faculty In charge of Commerce

Prof. (Dr.) S.K. Patil
Principal
Changu Kana Thakur A.C.S. College,
New Panvel (Autonomous)



Preamble

1) Introduction

After successfully completing of undergraduate courses, one should be a master of accountancy. To get the aced knowledge of most complex subject like Accountancy, Taxation, Financial Management, Costing and Research methodology we introduced various aspects of all these in the syllabus so the student will be trained to tackle the problems arising in the world of accountancy and Taxation.

2) Aims and Objectives

Sr. No	Objective
1	To inculcate the element of research amongst the students to develop their overall personality.
2	To motivate students to participate in various academic exercises and programs.
3	To develop communication and presentation skills of the learners.
4	To enhance decision making abilities which helps students to become competent and cope up with the competitive environment.

3) Learning Outcomes

Sr. No	Learning Outcomes
1	Learners will enhance or gain knowledge and understanding of the New Techniques of Commerce & Accountancy
2	Learners will enhance or gain employability knowledge with Advanced Accountancy & Commerce
3	Learners will able to opt for professional qualification.

Abbreviations Used

- POs : Program Outcomes
- PS : Program Structure
- PSOs : Program Specific Outcomes
- COs : Course Outcomes
- TLP : Teaching-Learning Process
- AM : Assessment Method
- DSC : Discipline Specific Core
- DSE : Discipline Specific Elective
- GE : Generic Elective
- OE : Open Elective
- VSC : Vocational Skill Course
- SEC : Skill Enhancement Course
- IKS : Indian Knowledge System
- AEC : Ability Enhancement Course
- VEC : Value Education Course
- OJT : On Job Training (Internship)
- FP : Field project
- CEP : Community engagement and service
- CC : Co-curricular Courses
- RM : Research Methodology
- RP : Research Project
- MJ : Major Course
- MN : Minor Course



Program Outcomes (POs)

PO No.	POs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PO-1	Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.	Disciplinary knowledge
PO-2	Develop ability to express thoughts and ideas effectively in writing and oral related to business communication.	Communication Skills
PO-3	Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.	Critical thinking
PO-4	Ability to think rationally, analyze situations and solve problems adequately.	Problem solving
PO-5	Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.	Research-related skills
PO-6	To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.	Cooperation/Team work
PO-7	Ability to critically analyze, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.	Scientific reasoning
PO-8	Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.	Information/digital literacy
PO-9	Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.	Self-directed learning
PO-10	Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.	Multicultural competence
PO-11	Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings	Social Interaction



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Program Specific Outcomes (PSOs)

PSO No.	PSOs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PSO-1	Ability to apply knowledge acquired in problem solving.	Problem Solving
PSO-2	Ability to working teams with enhanced communication and interpersonal skills.	Communication Skill
PSO-3	Capability of employment in functional areas like Accounting, Taxation, Costing and Management.	Employ mental skill
PSO-4	Ability to start entrepreneurial activities	Entrepreneurial Skill
PSO-5	Inculcation of ethical values, teamwork, leadership and managerial skills.	Leadership Skill
PSO-6	Ability to pursue professional courses such as CA/CS/CMA/CFA etc	Professional



Syllabus for M. COM Part I Semester I and II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2025 - 2026)

Course Structure

M.Com. Part I

No. of Courses	Semester V	Credits	No. of Courses	Semester V	Credits
<i>1</i>	<i>Major</i>		<i>1</i>	<i>Minor</i>	
1	Strategic Management	04	1	Research Methodology	04
	Total Credits	04		Total Credits	04
No. of Courses	Semester VI	Credits	No. of Courses	Semester VI	Credits
<i>2</i>	<i>Major</i>				
1	Business Ethics and CSR	04		-	
2	E-Commerce	04		-	
	Total Credits	08		Total Credits	00



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Syllabus for M. Com Part I - Semester I
Choice Based Credit System
Under New Education Policy (NEP) 2020
(To be implemented from the academic year 2025-2026)

Course Code: PCM1SM

Course Title: Strategic Management

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	Understanding concepts of Strategic Management and their use in business.
CO-2	Understanding strategy formulation, implementation and evaluation.
CO-3	Better knowledge about Business & Corporate strategies and emerging strategic trends.
CO-4	Understand the Government initiatives for Start-ups & factors that push global and local strategies.

Syllabus for M.Com Part I - Semester I
Choice Based Credit System
Under New Education Policy (NEP) 2020

Course Code: PCM1SM

Course Title: Strategic Management

SN	Modules	No. of Lectures
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business & Corporate Strategies	15
4	Designing Global & Local Strategies	15
Total		60

SN	Modules/ Units
1	Introduction to Strategic Management
	<ul style="list-style-type: none"> • Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. • Levels of Strategies: Corporate, Business and Operational Level Strategy • Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy, Operational Strategy • Business Environment: Components of Environment- Micro and Macro and Environmental Scanning, ETOP-Environmental Threat and Opportunity Profile.
2	Strategy Formulation, Implementation and Evaluation
	<ul style="list-style-type: none"> • Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. • Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, Porters five force model, McKinsey 7S model. • Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges • Strategic Evaluation and Control: Importance, Limitations and Techniques, Budgetary Control: Advantages & Limitations
3	Business and Corporate Strategies
	<ul style="list-style-type: none"> • Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India. • Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering • Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies. • Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Digitalization & Corporate Strategy- The evolving Business Strategy: Importance & Limitations
4	Designing Global & Local Strategies
	<ul style="list-style-type: none"> • Start-up Business Strategies: Make in India and its Challenges, Government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness • Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses, Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.

	<ul style="list-style-type: none"> • Globalisation Strategy: Concept, factors that push for globalization, benefits of Globalisation, framework for global strategy with suitable examples (Sony, Philips) • Localisation Strategy: Meaning, Importance of localization strategy in business, factors that push for localization, benefits of localization.
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Reference Books
Strategic Management
<ul style="list-style-type: none"> • <i>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</i> • <i>Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi</i> • <i>Globalization, Liberalization and Strategic Management - V. P. Michael</i> • <i>Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi</i> • <i>Strategic Management – Fred R. David, Published by Prentice Hall International</i> • <i>Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications</i> • <i>Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill</i> • <i>Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi</i> • <i>Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd</i> • <i>Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford</i> • <i>At Risks Natural Hazards, People's Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge</i> • <i>Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai</i> • <i>Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press</i> • <i>Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi</i> • <i>Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi</i> • <i>Public Sector Perspective, by Dr M.Veerappa Moily</i> • <i>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</i>



Janardan Bhagat Shikshan Prasarak Sanstha's

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part I - Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2025 - 2026)

Course Code: PCM2BE

Course Title: Business Ethics and Corporate Social Responsibility

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	Summaries Concept of Business Ethics, Indian Ethos, Various Approaches to Business Ethics, Ethical Decision Making and Gandhian Approach in Management.
CO-2	Analyse concept of CSR, CSR activities performed by Indian Corporation, Models and Prestigious Awards for CSR.
CO-3	Analyze concept of CSR, CSR activities performed by Indian Corporation, Models and Prestigious Awards for CSR
CO-4	Evaluate Designing CSR policy, Global Recognition of CSR and Environmental CSR.

Syllabus for M. Com Part I - Semester I
Choice Based Credit System
Under New Education Policy (NEP) 2020

Course Code: PCM2BE

Course Title: Business Ethics and Corporate Social Responsibility

SN	Modules	No. of Lectures
1	Introduction to Business Ethics	15
2	Indian Ethical Practices and Corporate Governance	15
3	Introduction to Corporate Social Responsibility	15
4	Environmental CSR and CSR Policy	15
Total		60

SN	Modules/ Units
1	Introduction to Business Ethics
	<ul style="list-style-type: none"> • Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos. • Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee. • Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory • Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa, Emergence of new values in Indian Industries after economic reforms of 1991
2	Indian Ethical Practices and Corporate Governance
	<ul style="list-style-type: none"> • Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents • Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences • Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Changing roles of corporate Boards.

	<ul style="list-style-type: none"> • Ethical Decision Making- Concept, Simon Decision Making Model, Characteristics of good decision making.
3	Introduction to Corporate Social Responsibility
	<ul style="list-style-type: none"> • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. • Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. • CSR and Indian Corporations- Legal Provisions and Specification on CSR , Future of CSR in India. • Role of NGO's and International Agencies in CSR, Integrating CSR into Business
4	Environmental CSR and CSR Policy
	<ul style="list-style-type: none"> • CSR and environmental concerns, CSR and Sustainable Development, CSR through Triple Bottom Line in Business • Environmental CSR- Concept, Role of Business Firm in Environmental CSR • Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR • Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 ,ISO 45000, Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.

Reference Books

Business Ethics and Corporate Social Responsibility

- *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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Syllabus for M. Com Part I - Semester I
Choice Based Credit System
Under New Education Policy (NEP) 2020
(To be implemented from the academic year 2025-2026)

Course Code: PCM1RM

Course Title: Research Methodology for Business

Course Type: Minor

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	Understanding basics of Research Methodology & its process
CO-2	Developing the fundamental skills in collecting & processing the data
CO-3	Knowledge of the basic statistical tools and techniques applicable for research
CO-4	Developing the skill of implementing the modern practices in research

Syllabus for M. Com Part I - Semester I
Choice Based Credit System
Under New Education Policy (NEP) 2020

Course Code: PCM1RM

Course Title: Research Methodology for Business

SN	Modules	No. of Lectures
1	Introduction to Research & its Process	15
2	Data Collection & Data Processing	15
3	Statistical Analysis & Research Reporting	15
4	Modern Practices & Applications of research in functional areas of Business	15
Total		60

SN	Modules/ Units
1	Introduction to Research & its Process
	<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. Stages in Research Process. • Formulation of research problem, Research Design, significance of Review of Literature • Hypothesis: Formulation, Sources, Importance and Types • Sampling: Significance, Methods, Factors determining sample size
2	Data Collection & Data Processing
	<ul style="list-style-type: none"> • 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 • Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation
3	Statistical Analysis & Research Reporting
	<ul style="list-style-type: none"> • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Testing of Hypothesis – <ul style="list-style-type: none"> ▪ Parametric Test-t test, f test, z test ▪ Non-Parametric Test -Chi square test, ANOVA, Factor Analysis

	<ul style="list-style-type: none"> • Interpretation of data: significance and Precautions in data interpretation • Research Report Writing: Importance, Essentials, Structure/ layout, Types., Footnotes & Bibliography • References and Citation Methods: <ul style="list-style-type: none"> ▪ APA (American Psychological Association) ▪ CMS (Chicago Manual Style) ▪ MLA (Modern Language Association)
4	Modern Practices & Applications of research in functional areas of Business
	<ul style="list-style-type: none"> • Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research • SPSS, MS Excel: Data Collection, Data Processing (Editing), Data Analysis: Graphs • Applications of research in various functional areas of business: <ol style="list-style-type: none"> 1. Operations research- Definition, Characteristics of Operations research, Operations research techniques, Areas of application, Limitations of Operations research 2. Marketing Research- Definition, Objective of Marketing research, Significance of Marketing research, Areas of application, Types of MR: Product research, Sales research, Promotion research, Consumer research, MIS 3. Finance- Significance of research financial management, Applications of research in various areas like Cash Management, Asset Management, Budgeting 4. HR Research- Features, Objectives & Techniques, Process of HR Research, Need of HR Research

Reference Books
Research Methodology for Business
<ul style="list-style-type: none"> • <i>Research Methodology – Text and Cases with SPSS Applications</i>, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd • <i>Business Research Methodology</i> by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi • <i>Methodology of Research in Social Sciences</i>, by O.R. Krishnaswami, Himalaya Publishing House • <i>Research Methodology</i> by Dr Vijay Upagude and Dr Arvind Shende • <i>Business Statistics</i> by Dr S. K Khandelwal, International Book House Pvt Ltd • <i>Quantitative Techniques</i> by Dr S. K Khandelwal, International Book House Pvt Ltd • <i>SPSS 17.0 for Researchers</i> by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd • <i>Foundations of Social Research and Econometrics Techniques</i> by S.C. Srivastava, Himalaya publishing House • <i>Statistical Analysis with Business and Economics Applications</i>, Hold Rinehart & Wrintston, 2nd Edition, New York • <i>Business Research Methods</i>, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc • <i>Business Research Methods</i>, Emary C. Willima, Richard D. Irwin In. Homewood • <i>Research Methods in Economics and Business</i> by R. Gerber and P.J. Verdoom, The Macmillan Company, New York • <i>Research and Methodology in Accounting and Financial Management</i>, J.K Courtis • <i>Statistics for Management and Economics</i>, by Menden Hall and Veracity, Reinmuth J.E • <i>Panneerselvam, R., Research Methodology</i>, Prentice Hall of India, New Delhi, 2004. • <i>Kothari CR, Research Methodology- Methods and Techniques</i>, New Wiley Ltd., 2009



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part I - Semester II
Choice Based Credit System
Under New Education Policy (NEP) 2020
(To be implemented from the academic year 2025-2026)

Course Code: PCM2EC

Course Title: E-Commerce

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	Outline the evolution of E-commerce, Models of E-commerce
CO-2	Extend their knowledge on World wide Web and Electronic Payment System
CO-3	Analyze E- Marketing and E-Services
CO-4	Evaluate Legal and Regulatory Environment and security Issues of E-Commerce

Syllabus for M. Com Part I - Semester II
Choice Based Credit System
Under New Education Policy (NEP) 2020

Course Code: PCM2EC

Course Title: E-Commerce

SN	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and Electronic Payment System	15
3	E-marketing and E-Services	15
4	Legal and Regulatory Environment and Security issues of E-commerce	15
Total		60

SN	Modules/ Units
1	Introduction to Electronic Commerce – Evolution and Models
	<ul style="list-style-type: none"> • Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce. • Benefits and Challenges of E-Commerce, Reverse logistics , E-Commerce Business Strategies for Marketing, Sales and Promotions. • Business Models of E-Commerce- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Business to Government (B2G) • Concepts of other models of E-commerce. Business to Consumer E-Commerce process, Business to Business E-Commerce- Need and Importance, alternative models of B2B E-Commerce, E-Commerce Sales Product Life Cycle (ESLC) Model
2	World Wide Web and Electronic Payment System
	<ul style="list-style-type: none"> • World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles. • EDI and paperless trading; Pros & Cons of EDI; Related new technologies use in E-commerce, Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM, Comparison between Conventional and E-organisation.

	<ul style="list-style-type: none"> • 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
3	E-marketing and E-Services
	<ul style="list-style-type: none"> • E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media. • E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives, Justify an Internet business. • E-Services in Banking, Hospitality, Healthcare, Education, Insurance, Tourism. • E-Government Services, Government E-Market Place.
4	Legal and Regulatory Environment and Security issues of E-commerce
	<ul style="list-style-type: none"> • Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. • Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence. • Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property. • Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure

Reference Books

E-Commerce

- *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), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)*
- *Vivek Sood Cyber Laws Simplified-TMH (2001)*
- *Vakul Sharma Handbook of cyber Laws-Macmillan (2002)*
- *Sundeep Oberoi e Security and you-TMH (2001)*
- *Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)*
- *Adam Nabli R. (Editor) Electronic Commerce: Technical Business and Legal Issues.*
- *Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness*
- *Bharat Bhasker, Electronic Commerce – Framework technologies and Applications, 3rd Edition- Tata McGrawHill Publications, 2008.*
- *Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 2008*
- *Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004*
- *E- Commerce Strategies, Technology and applications (David) Tata McGrawHill*
- *Introduction to E-commerce (Jeffrey) Tata- McGrawhill*
- *E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra*
- *Web Technology : Ramesh Bangia*
- *HTML – The complete Reference :*
- *Gary Schneider, Electronic Commerce, Thomson Publishing.*
- *Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand*
- *P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I*
- *Turban, King, Viehland & Lee, Electronic Commerce- A Managerial Perspective, Pearson.*
- *IJECS International journal of Electronic Ecommerce Studies ISSN 2073-9729 <http://ijecs.academic-publication.org/>*
- *Electronic Commerce Research and Applications ISSN: 1567-4223 Editor-in-Chief: Robert Kauffman (<http://www.journals.elsevier.com/electronic-commerce-research-and-applications>)*
- *Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print) (http://web.csulb.edu/journals/jecr/a_j.htm)*

Revised Scheme of Examination
Faculty of Commerce
(Post-graduate Programmes)

Choice Based Credit System (CBCS)

❖ **Revised Scheme of Examination**

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below-

A) Internal Assessment: 40 %

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern
(Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %**60 Marks**

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern**Theory question paper pattern**

1. There shall be four questions each of 15 marks.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Passing Standard

The learners shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of grade D in each project wherever applicable to pass a particular semester.