

Progressive Education Society's

Modern College of Arts, Science and Commerce (Autonomous),

Shivajinagar, Pune 5

(An Autonomous College Affiliated to Savitribai Phule Pune University)

Syllabus For M.Com

(Based on NEP 2020 framework)

(To be implemented from the Academic Year 2023-24)

Progressive Education Society's
Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

First Year of M.Com Semester I

Syllabus (Under NEP-23 Course)

Course Code: 23CoComP111

Course Name: Strategic Management

Teaching Scheme: TH: 4 Hours/Week

Credit - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

Strategic Management is a modern approach to Business Administration as compared to the traditional approaches. Strategic management is important to the students to provide a practical, real-world view of Business Administration in the modern business environment. It develops an awareness of the processes by which organizations can achieve synergies of the whole through the effective cooperation and interaction of the many departments within an organization. Students need to develop this ability to see the interdependent and interrelated nature of organizations. The Study of strategic management is necessary prepare the students to meet the challenges of today's competitive and ever-changing business environments

Course Objectives:

1. To introduce the students to the emerging changes in the modern business environment
2. To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
3. To empower to students with necessary skill to become effective future managers and leaders

Course Outcomes: On completion of the course, student will be able to–

1. Understand the concept of Strategic Planning and Implementation under Management
2. Empower the student in practicing the Decision Making under vital areas of Management
3. To equip the student with latest knowledge and tools under various areas of Management, in order to achieve constant growth and development for the organization

Course Contents

Chapter 1	Introduction to Strategic Management	lectures
	a. Meaning , Scope , and Importance of Strategic Management b. Nature and Characteristics of Strategic Management, dimensions and Approaches to strategic Decision Making c. Strategic Management Process d. Components of Strategic Management Model – Policies , Role of Top Management , Strategic implications of Social and Ethical Issues	12
Chapter 2	Strategy Formulation , Strategic Analysis and Strategic Planning	lectures
	a. Organization's Goals, Missions and Social Responsibility b. Analysis of Business Environment c. Internal analysis of for Strategic Advantage – d. Strategic Planning – meaning, steps, alternatives, advantages and disadvantages. Designing an effective Strategic Plan	12
Chapter 3	Strategic Choices and Strategy Implementation	lectures
	a. Generating Strategic Alternatives for Stability, Growth and Defensive Strategies b. Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy c. Implementation issues d. Planning and allocation of resources Organizational Structures – factors affecting the choice , Degree of Flexibility and Autonomy	12
Chapter 4	Functional Strategy and Strategic	lectures
	a. Knowledge and Formulation of Functional Strategy for i. Marketing ii. Product iii. Research and Development iv. Human Resource v. Finance vi. Logistics b. Evaluation of Strategic Performance – Criteria and Problems c. Concept of Corporate Restructuring ,Business Process Reengineering , Benchmarking , TQM and Six Sigma	12

Chapter 5	Assignments and Evaluation	12 lectures
	1. Assignments 2. Presentations 3. Case Study	
	Total	60 lectures

References :

List of Books Recommended :-

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta

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First Year of M.Com
Semester I (2023 Course)

Course Code: 23CoAacP112

Course Name: Advanced Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit: 4

Examination Scheme: CIA: 50 Marks
Marks

End-Sem : 50

Prerequisite Courses:

1. Basic knowledge of Accounting Standards and Application of Accounting Standards
2. Basic knowledge of Holding Companies and Subsidiary Companies Consolidation of Financial Statements of Holding and Subsidiaries Companies.
3. Basic knowledge regarding preparation of statement of affairs of companies in case of liquidation.
4. Basic knowledge of valuation of shares.

Course Objectives:

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain the ability to solve problems relating to Corporate Accounting.

Course Outcomes:

A student will be able to -

1. Understand the Advanced Concepts and theoretical knowledge of Accounting Standards.
2. Understand the accounting of consolidation of financial statements of Holding companies and two subsidiary companies.
3. Prepare Statements of Affairs of the Companies in case of Liquidation.
4. Understand the needs and methods of valuation of Goodwill and Shares.

Course Contents

Chapter 1	Corporate Social Responsibility Accounting	Lectures
	Introduction, CSR Responsibility, Section 135 of Companies Act 2013, Accounting for CSR Transactions, Presentation And Disclosure in the Financial Statement	16
Chapter 2	Consolidated financial statements	Lectures
	Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries Only to be studied). AS.21.	18
Chapter 3	Liquidation of company	Lectures
	Preparation of Statement of affairs including deficiency /surplus account.	16
Chapter 4	Valuation of shares and goodwill	Lectures
	A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.	10

total

60

References

1. Advanced Accounts. Shukla and Grewal, S. Chand & Co Ltd. New Delhi
2. Advanced Accounts. Jain and Narang. Kalyani Publishers, Ludhiana.
3. Accountancy, Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata
4. Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill
5. Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K.A. Merchant Tata McGraw Hill.
6. Corporate Accounting, Dr. S. N. Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
7. ICAI Study Material of Advanced Accounting of CA Intermediate & CA final

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First Year M.Com Semester 1
(2023 Course under NEP 2020)
Course Code : 23CoCwaP112
Course Name: Advanced Cost Accounting Paper I

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

The student should possess numerical aptitude and analytical skills. They should possess basic knowledge of accounting.

Course Objectives:

1. To prepare learners to understand the scope of cost accounting in any business activity.
2. To learn the cost accounting treatment in relation to material cost accounting, employee cost and overheads
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of cost.
4. To enable students to learn application of different methods of costing in manufacturing and service industries

Course Outcomes: On completion of the course, student will be able to–

1. Develop overall outlook of Cost Accounting
2. Understand the related weightage of employee cost in the total cost of product/service
3. Understand the significance of overheads in the total cost of product/service
4. Understand formats of cost sheets as per Industry Specifications

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Introduction to Cost Accounting	10 hrs.
	1.1 Meaning, Definition and Objectives of Cost Accounting, Cost Centre and Cost unit. 1.2 Elements of Cost: Material, Labour and Overheads. 1.3 Preparation of Cost Sheet 1.4 CAS – 1 Cost Classification	
Unit 2	Material Accounting & Control	15 hrs.
	2.1 Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). 2.2 Material Storage:- Perpetual Inventory system 2.3 Inventory Control Techniques:- ABC Analysis, Inventory Turnover ratios, Economic Ordering Quantity. 2.4 CAS-6 Material Cost.	
Unit 3	Employee Cost	15 hrs.
	3.1 Meaning, Definition and significance of Labour. Classification of Labour, 3.2 Principles of Remuneration, Methods of Remuneration & performance linked Incentives. 3.3 Labour Cost – new paradigm in the context of the concept of CTC (Cost to the Company) 3.4 Labour Turnover – concept and its impact on Total Cost. 3.5 CAS – 7 Employee Cost	
Unit 4	Overhead Accounting	20 hrs.
	4.1 Meaning, Classification of Overheads, 4.2 Allocation & Apportionment of Overheads, 4.3 Absorption of Overheads. 4.4 CAS – 3 Production or Operation Overheads	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Advanced Cost Accounting' Saxena & Vashishth
6. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

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First Year of M.Com Semester I
(2019 Course)

Course Code: 23CoAacP113

Course Name: Income Tax

Teaching Scheme: TH: 4 Hours/Week

Credit: - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

- Basic Knowledge of Direct Tax Laws in India.
- Basic Knowledge of steps in calculation of Taxable income of various assessees.

Course Objectives:

- To Study certain provisions of Income Tax Act, 1961 in depth.
- To develop the ability to calculate totals Income.
- To learn the provisions of set off and carry forward of losses in detail.
- To know the provision of inclusion of incomes of other persons in the total income of an assessee.

Course Outcomes:

On completion of the course, student will be able to—

- Compute income under each head of income.
- Understand the calculation of incomes which are not chargeable to tax.
- Understand the incidence of taxation based on residential status of an assessee.
- Know the method of claiming a set off of losses under different heads of income.
- Know the provisions of carry forward of losses.

Course Contents Semester I

Chapter 1	Basic Concepts and Definitions	10 lectures
	A) Fundamental Concepts and definitions under Income Tax Act, 1961 -Basis of Charge – Residential status and scope of total income –Distinction between Capital and Revenue. B) Incomes which do not form a part of Total Income.	(4) (2)
Chapter 2	Heads of Income	30 lectures
	Heads of income and provisions governing computation of income under different heads. - Income from Salary. - Income from House Property. - Profits and Gains from Business Or Profession. - Capital Gains. - Income from other sources	(8) (6) (10) (4) (2)
Chapter 3	Income of other persons included in Total income	4 lectures
	- Provisions of Clubbing. - Clubbing of income arising to spouse, minor child and son's wife in certain cases and Transfer of property without/ at inadequate consideration. - Conversion of self acquired into property of HUF.	
Chapter 4	Aggregation of income; Set off and carry forward of losses	16 lectures
	A) Aggregation of income. - Concept of set off and carry forward and set off of losses. - Provisions governing set off and carry forward and set off of losses under different heads of income. - Order of set off of losses. B) Computation of Gross Total Income - Deductions u/s Chapter VI A - Rebate u/s 87A - Relief u/s 89	(4) (12)
	Total	60

REFERENCES :

1. Direct Taxes, Law and Practices, by Dr Vinod Singhania, Dr Kapil Singhania, Taxman Publication, New Delhi (Latest Edition).
2. Practical Approach to Income Tax by Dr Girish Ahuja and Dr Ravi Gupta, Wolters Kluwer, Gurgaon, Haryana.
3. Students Guide to Income Tax by Dr. Vinod Singhania, Dr Kapil Singhania, Taxman Publication, New Delhi.

NOTES:

1. Amendments made in the Income Tax Act and Rules one year prior to the date of examination should be studied and considered.
2. Theory questions will carry 30 % of the total marks and problems will carry 70 % of the total marks, wherever applicable.

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First year M.Com Semester 1
(2023 Course under NEP 2020)
Course Code : 23CoCwaP113
Course Name: Application of Cost Accounting Paper II

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

Students should possess the basic knowledge of Costing and Cost concepts. Students should have analytical thinking ability.

Course Objectives:

1. To explain the concept of integral and non-integral cost accounting.
2. To study PLC and VCA
3. To understand the mechanism of an Activity Based Costing System.
4. To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

Course Outcomes: On completion of the course, student will be able to–

1. Reconcile the cost and financial data
2. Understand the concepts of PLC and VCA
3. Understand the cost distortions in traditional costing and compare it with ABC
4. Get insight into the concept of Transfer Pricing and Target Costing

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Integrated Accounting System & Reconciliation of Cost and Financial Accounts	20
	1.1 Meaning of Integrated Accounting System. 1.2 Advantages and limitations of Integral Accounting System 1.3 Interlocking v/s Integration of Cost and Financial Accounts 1.4 Causes of Difference in Cost and Financial Accounts 1.5 Need for Reconciliation 1.6 Procedure for Reconciliation of Cost and Financial Accounts 1.7 Problems on Reconciliation of Cost and Financial Accounts	
Unit 2	Strategic Cost Management	15
	2.1 Transfer Pricing –Introduction, Advantages and Disadvantages, 2.2 Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. 2.3 Target Costing – Introduction, Concept, Objectives, 2.4 Comparison between Target Costing and Cost Plus Pricing. 2.5 Problems on Transfer Pricing	
Unit 3	Product Life Costing and Value Chain Analysis	10
	3.1 Introduction of Product Life cycle, 3.2 Phases and Characteristics of Product Life 3.3 Value Chain Analysis – approach for assessing competitive advantages 3.4 Value chain analysis v/s conventional management accounting.	
Unit 4	Activity based Costing (Cost Allocation) System	15
	4.1 Meaning & Definition 4.2 Key Terms:- Cost Objects, Activities, Cost Pool, Cost Drivers 4.3 Salient Features of Activity based Costing System 4.4 Implementation of Activity based Costing System 4.5 Comparing ABC System with Traditional Costing System 4.6 Limitations of ABC System 4.7 Problems on ABC System	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

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First Year of M.COM Semester I Syllabus
(2023 Course under NEP 2020)
Course Code:- 23CoComP114

Course Name: - Basics of Finance Paper I

Teaching Scheme - 2 Hours

Hours/Week Credit - 2 Credits

Examination Scheme: CIA :- 25 marks

End Exam :- 25 marks

Prerequisite:-

Students should know the fundamental knowledge of Commerce and Investment ,
and should be aware about the importance of finance in business and personal financial growth .

Course Objectives:-

1. To obtain knowledge about fundamentals of Finance and to learn the role of Finance , in managing the various resources of the business , in the Emerging Business Environment.
2. To develop a detailed understanding of various risks involved in Finance , and to cater the balanced approach towards risk and return.
3. To understand the various components of finance to better understand the interrelationship among them.

Course Outcome:- After successful completion of the course

1. Students will attain abilities to identify the most suitable capital structure with due considerations for risks and return
 - 2..Students will be better equipped to deal with the diversified instruments of Finance , and generate the abilities to identify the most suitable opportunities in business
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Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to finance	12
	1.1 Meaning and Scope of finance 1.2 Need of finance A. For Business B. For Non-Business C. For Governance 1.3 Importance of finance 1.4 Types of Finance 1.5 Sources of finance	
Unit 2	Finance for Business	12
	2.1 Introduction 2.2 Availability of funds for business A. Capital B. Loan C. Instruments D. Short term credits E. Government Financial Support 2.3 Types of organisation A. Banks B. Financial institution C. Private Funding D. Government funds E. Foreign Direct Investment (FDI) F. Foreign Institutional Investor (FII) G. External commercial Borrowing	
	Evaluation	06
	1. Assignment 2. Case Studies 3. Library reference (e-resources)	
	Total No of Lectures	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry Beaumont, Taylor & Francis · 2019
5. The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management
 By : (Frank J. Fabozzi Series)
- 6.. studies@icmai.in

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First Year of M.Com. Semester 1
(2023 Course under NEP 2020)
Course Code : 23CoComP115
Course Name: Fundamentals of Financial Management

Teaching Scheme: TH:2 Hours/Week

Credit:-02

Examination Scheme: CIA:25 Marks

End-Sem :25 Marks

Prerequisite:-

Students should know the basics of finance and should be aware about the importance of Financial Management in day to day business activities.

Course Objectives:-

1. To obtain knowledge about fundamentals of Financial Management and to learn the role of Finance managers in the Emerging Business Environment.
2. To develop a detailed understanding of various risks in Financial Management and to cater the balanced approach towards risk and return.
3. To understand the various components of digital finance to better understand the interrelationship among them.

Course Outcome:- After successful completion of the course

1. Students will attain abilities to identify the most suitable capital structure with due considerations for risks and return.
2. They will be able to identify the risks associated with various functional areas of the organization.

Course Contents

Unit	Content	No. of Hours
1	Introduction to Financial Management 1.1 Fundamentals of Financial Management 1.2 Objective of Financial Management 1.3 Scope and Functions of Financial Management 1.4 Profit Optimization and Value Maximisation Principle 1.5 Dynamic Role of a CFO in Emerging Business Environment	10
2	Risk and Return 2.1 Various Connotations of Return 2.2 Ex-ante and Ex-post Return 2.3 Types of Risks 2.4 Calculation of Return and Risk 2.5 Capital Asset Pricing Model	12
3	Digital Finance 3.1 Meaning, Traditional Finance vs. Digital Finance 3.2 Digital Finance Ecosystem 3.3 Regulation and Governance in a Digital Finance Environment	8
	Total Hours	30

References-

1. Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
2. Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
3. Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
4. Digital Finance Big Data, Start-ups, and the Future of Financial Services, By [Perry Beaumont](#), Taylor & Francis · 2019
5. studies@icmai.in

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First Year of M.Com Semester I
(2019 Course)
Subject : Management Accounting

Course Code: 23CoComP121

Course Name: Management Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit <<04>>

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite of Course:

1. Basic Knowledge of Management Accounting Techniques.
2. Knowledge about the various concepts like Financial Accounting , Cost Accounting & Management Accounting.
3. Awareness about Decision Making Tools.
4. Basic knowledge regarding calculation of Working Capital.

Course Objectives:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
3. To make the students develop competence with their usage in managerial decision making and control.

Course Outcomes :

On completion of the course students will be able to –

1. Acquire the fundamental knowledge of Management Accounting
2. Understand the various techniques & decision making tools.
3. To develop the advanced techniques of Working Capital Management.

Chapter No.	Accounting for Managers	Lectures
1.	1. Limitations of conventional Financial Accounting 2. Emergence of Management Accounting and Cost Accounting 3. Advantages of Management Accounting and Cost Accounting 4. Distinction between Management Accounting and Cost Accounting 5. Management Accounting as a decision making tool	12
	Application of Management Accounting Techniques	
2.	1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors 2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing 3. Techniques and Managerial Cost Accounting 4. Standardization of Accounting System a. Fixed and Variable Cost Analysis. b. Application of Fixed and Variable Cost Analysis technique in decision making	16
	Budgets as a tool for Decision Making	
3.	1. Budget Manual 2. Budget Committee and Budgetary Control 3. Preparation of Budget 4. Master Budget 5. Purchase and Sales Budgets 6. Fixed and Flexible Budget 7. Cash Budget	16
	Working Capital Management	
4.	1. Concept and definition of working capital, 2. Determination of Working capital, Assessment of Working 3. Capital needs - Study of components of working capital such as cash management 4. Accounts receivable management and inventory management	16
	Total Hours	60

References

Sr. No.	Title of the Book	Author/s	Publication	Place
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1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi
6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
8.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
9.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi

Weblinks:-

1. www.investopedia.com
2. www.google.com
3. www.shiksha.com
4. www.topper.com

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First Year of M.COM Semester I Syllabus

(2023 Course under NEP 2020)

Course Code:-23CoComP122

Course Name: - TECHNOLOGY IN BUSINESS

Teaching Scheme - 4 Hours

Hours/Week Credit - 4 Credits

Examination Scheme: CIA : 50 marks

End Exam:50 marks

Prerequisite : Students should have the knowledge about the fundamental of commerce and basics of computers .

Course Objectives :

1. To understand the changing needs of business through E-Commerce .
2. To understand the rising demand for Technology and its application in business.
3. To study the

Course Outcome :

On successful completion of the course, the students will be able to understand E-Commerce , various Business Models which are applied in the business and Industries. Security Threats & Data Protections as a vital need in business . Application of Technology in every corner of the business & Industries , in the world.

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to E-Commerce	12
	1. Introduction, E-Commerce - Definition 2. History of E-commerce 3. Online Extension of a BAM Model 4. Transition to E-Commerce in India 5. E-Commerce v / s Traditional Commerce, E - Commerce v / s E - Business 6. Electronic Commerce - Cutting Edge Technologies 7. Strengths, Weakness, Opportunities and Challenges of E-Commerce 8. Components of E-Business 9. E-Commerce Business models - B2C, B2B, C2B, C2C, B2G, C2G, Brokerage Advertising, Intermediary, Merchant, Manufacturer (Direct), Affiliate, Community Subscription, Utility 10. Ecommerce Business Revenue Models & Types 11. Impact of E-Commerce on business, 12. Successful Business Models in India.	
Unit 2	Hardware and Software for E-Business	12
	1. Web Servers - Browsers - Server Software —Web Authoring Tools - Database System - World Wide Web - Domain Name - Hardware requirements, 2. Brief on Shopping Cart Point of Sale, Wireless Payment Device, Strategies for Web Auction, Virtual Communities, Web Portal. 3. Electronic Retailing and Malls. 4. Electronic Shopping - Process, 5. Electronic Catalogs, 6. Interactive Advertising and Marketing.	
Unit 3	Privacy & Technology	12

	1 Introduction to Internet Security - A. Secure Transactions — B. Computer Monitoring - C. Privacy Issues - Privacy on the Internet - D. Cyber Crimes & Types, E. Recent Cyber Attacks, F. Major types of Security Problems/ Common Threats — G. E-Commerce and Security H. Security for Internet Trading I. Electronic Security Challenges. 2. Introduction to Encryption: A. Elements & Methods of Encryption, B. Secret key, Private & Public key, C. Digital Signature, D. Digital Certificates. 3. Modern Cryptography: A. Types, B. Tools & Applications, C. VPNs, D. SSL Protocol, E. Firewalls.	
Unit 4	IT Act of 2000 (Amendment in 2008 & 2018)	12
	1. Introduction to Cyber Laws, 2. Evolution & Need of Cyber Laws, 3. Internet Frauds, 4. Features, Objectives, 5. Applicability & Non-applicability, 6. Sections of IT Act ((Amendment) Act, 2018.), 7. Section 43(A) (SPDI — Sensitive Personal Data), 8. ISO 27004 guidelines, 9. How to prevent Cyber Crimes? 10. Some Pioneering Indian Case Studies, 11. E- Transition Challenges for Indian Companies.	
Unit 5	EDI (Electronic Data Interchange)	12

	1. Meaning , Definition, 2. History & Evolution, 3. Uses, 4. EDI Standards, 5. EDI Working Concept, 6. Implementation difficulties of EDI, 7. Financial EDI, 8. EDI and Internet, 9. EDI services, 10. ANSI X12 and EDIFACT.	
	Total No. of Lectures	60

Suggested Books/Articles/Links for References

1. Raydu — E Commerce, HPH
2. Suman. M - E Commerce & Accounting – HPH 3. Kalakota Navi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley
3. The Age of A.I. : By Henry Kissinger, Eric Schmidt, and Daniel Huttenlocher
4. Everyday Chaos: Technology, Complexity, and How We're Thriving in a New World of Possibility
Everyday chaos book : By David Weinberger
5. **Communicating with Data** : By Carl Allchin

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First Year M.Com Semester I
(2023 Course under NEP 2020)

Course Code: 23BaEcoP112

Course Name: E-Commerce

Course Type: Major Elective 2

Teaching Scheme: TH: 4 Hours/Week Credit: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

1. Knowledge Of Computer Fundamentals
2. Knowledge of web/Internet

Course Objectives:

1. To Learn Different Business Strategy
2. To Learn Different Elements Of E-commerce
3. To know Internet marketing techniques

Course Outcomes:

On completion Of The Course, student will be able to–

1. Design model of E-Commerce Business
2. Get knowledge of E-Commerce, Internet, Extranet, E-commerce Security, Electronic payment System, Encryption Etc.

Course Contents:

Unit	Content	No. of lectures
Chapter 1	Introduction to Electronic Commerce	12
	1.1 What is E-Commerce? 1.2 Need to study-commerce 1.3 Eight unique features of E-commerce 1.4 Difference between E-commerce and E-business 1.5 Major types of-com 1.5.1 Business to Customer 1.5.2 Business to Business 1.5.3 Business to Customer 1.5.4 Customer To Customer 1.5.5 Business to Government 1.5.6 Customer To Government	

	1.5.7 M-Commerce 1.6 Eight Key Elements Of A Business Model 1.7 Business Models in emerging e-commerce areas 1.8 Threats of Payment system	
Chapter 2	The Elements of E-commerce	8
	2.1 Elements of E-commerce 2.2 E-visibility 2.3 E-Business 2.3.1 Internet bookshop 2.3.2 Grocery Supplies 2.3.3 Online payments 2.3.4 Delivering The Goods 2.3.5 After-sales service 2.3.6 Internet E-commerce security 2.3.7 Software supplies and support 2.3.8 Electronic Newspapers 2.3.9 Internet Banking 2.3.10 Virtual Auctions 2.3.11 Online Share Dealing 2.3.12 e-diversity	
Chapter 3	Electronic Data Interchange	6
	3.1 Benefits of EDI 3.2 EDI technology 3.3 EDI standards 3.4 EDI communications 3.5 EDI Implementation 3.6 EDI Agreements	
Chapter 4	Electronic Payment System	9
	4.1 Need of Electronic Payment 4.2 Digital Wallets and Digital Cash 4.3 Online Stored Value System 4.4 Digital Accumulating Balance Payment Systems 4.5 Digital Checking Payment Systems 4.6 Wireless Payment Systems 4.7 Electronic Billing-EBPP, Market Size And Growth 4.8 Threats of Payment system	
Chapter 5	E-commerce Security	10
	5.1 E-commerce security environment 5.2 Security threats in e-commerce environment 5.3 Malicious Code And Unwanted Programs 5.4 Phishing and identity theft 5.5 Hacking and cyber vandalism 5.6 Credit Card Fraud/Theft	

	5.7 Spoofing	
Chapter6	TechnologySolution	8
	6.1 ProtectingInternetCommunications 6.2 Encryption 6.3 SymmetricKeyEncryption 6.4 PublickeyEncryption 6.5 PublicKeyEncryptionusingdigital signature 6.6 Digital Envelope and Digital Certificates 6.7 Limitations Encryption solutions	
Chapter7	OnlineElectronicMarketsandweb-basedAdvertising	7
	7.1 Concept And Advantages 7.2 Types Of Online Advertisements 7.3 Search engine – as an advertising media,search engine optimization – concepts and techniques 7.4 e-mailmarketing 7.5 social networking and marketing–promotion,opinionformulationTechnology 7.6 Tools To Conducting Online Research,web based surveys 7.7 DataMiningfromSocialNetworkingSites 7.8 used in business; 7.9 Security Issues In E-commerce-online frauds,privacy issues. 7.10Introduction to-CommerceConcept	
	Total No. of Lectures	60

ReferenceBooks:

1. Bajaj,KamleshKandBebjaniNag:Ecommerce–ThecuttingEdgeofBusiness,TataMcGrawHill(P)Ltd.,NewDelhi
2. Greenstein,ElectronicCommerce,TataMcGrawHill,NewDelhi
3. Leon,Alexis:FundamentalofInformationTechnology,VikasPublicationHouse(P)Ltd.NewDelhi
4. Mansfield,Ron:TheCompactGuideToMicrosoftOffice,BPBPublishation,Delhi
5. Norton,Peter:IntroductiontoComputer4/E,TataMcGrawHill(P)Ltd.NewDelhi
6. E-CommerceConcepts,Models,Strategies by.S.Murthy
7. InternetmarketingandE-commerce-WardHansonandKirthiKalyanam

Web links:

1. <https://www.geeksforgeeks.org/>
2. <https://www.tutorialspoint.com/index.htm>
3. <https://www.javatpoint.com/>

Progressive Education Society's
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First Year of M.Com Semester -I
(2023 Course)

Course Name: RESEARCH METHODOLOGY FOR BUSINESS

Course Code : 23CoComP132

Teaching Scheme: TH: 2 Hours/Week

Credit : 02

Examination Scheme: CIA : 20 Marks

End-Sem : 30 Marks

OBJECTIVES –

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and Social sciences.
3. To enable students to develop the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques

UNIT NO.	TOPICS	Hours
1	Introduction to Research Methodology Introduction. Definition, Objectives, Significance & Types of Research, Process of research, Research Problem - Defining And Selection of Research Problem	6
2	Research Plan Developing a Research Plan	2
3	Sampling Design Meaning, Types Hypothesis Testing - Application of Various tests-Chi Square and ANNOVA	8

4	Report Writing Mechanism of Research Methodology Precautions for Writing Research Reports Drafting a Good report Format of Research Report	6
5	Publication Ethics Publication Ethics; Definition, Introduction and Importance Publication Misconduct: Definition, Concept, Problems that lead to unethical behaviour and vice-versa, types Use of Plagiarism software like Turnitin, Urkund and other open source software tools.	8
	TOTAL HOURS	30

BOOKS RECOMMENDED

1. Alan Bryman & Emma Bell (2008), Business Research Methods, Oxford University Press, New York.
2. Anil Kumar Gupta (2011), Research Methodology-Methods & Techniques, Vayu Education of India, New Delhi.
3. AnwarulYaqin (2011), Legal Research and Writing Methods, LexisNexis ButterworthsWadhwa, Nagpur.
4. C. R. Kothari (2008), Research Methodology-Methods & Techniques, New Age International Publishers, New Delhi.
5. Deepak Chawla & Neena Sondhi (2011), Research Methodology-Concepts and Cases, Vikas Publishing House Pvt. Ltd., New Delhi.

Progressive Education Society's
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First Year of M.Com

Course Code: 23CoEcoP211

Course Name: Industrial Economics

Teaching Scheme: TH: 04 Hours/Week

Credit :04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Course Objectives:

1. To study the basic concepts of Industrial Economics.
2. To study industrial profile of public, private sector Industries in India.
3. To understand the government regulation of Industry.

Course Outcomes:

1. It will help in understanding the basic concepts and theories of Industrial Economics.
2. It will enable students to understand the industrial profile and problems of industries.

Course Contents

Chapter 1	INTRODUCTION	10 lectures
	1.1 Meaning, Definition, Scope and History of Industrial Economics. 1.2 Relationship between Industrial Development and Economic Development 1.3 Factors of Industrialisation 1.4 Adverse effects of Industrialisation	
Chapter 2	INDUSTRIAL LOCATION	10 lectures
	2.1 Determinants of Industrial Location. 2.2 Alfred Weber's Theory of Location. 2.3 Sargent Florences Theory of Location. 2.4 August Losch's Theory of Location.	
Chapter 3	INDUSTRIAL EFFICIENCY	10 lectures
	3.1 Meaning of the Concept 3.2 The Determinants of Economic Efficiency 3.3 Measurement of Efficiency Levels 3.4 Efficiency and Decision Making Power	
Chapter 4	INDUSTRIAL PROFITABILITY	08 lectures

	4.1 Concept of Profitability and its Measurement 4.2 The Theory of Profitability 4.3 Empirical Studies on Profitability Analysis	
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Chapter 5	INDUSTRIAL PROFILE AND PROBLEMS	12 lectures
	5.1 Public Sector Enterprises – Objectives, Organisation and Performance 5.2 Public Sector Disinvestment 5.3 Small Scale Industries- Micro Small and Medium Enterprises, Modern and Traditional, Arguments for and Problems of Small Scale Industries 5.4 Policy Measures to help Small Industries	
Chapter 6	GOVERNMENT REGULATION OF INDUSTRY	10 lectures
	6.1 The Need for Government Interventions in Industry 6.2 Means of Government Regulation of Industries 6.3 The Legal Framework of Industrial Regulation in India 6.4 The Competition Act, 2002 6.5 An Evaluation of the Indian Industrial Policy	

Recommended Books

1. Barthwal R.R., Industrial Economics, New Age International Publishers, New Delhi.
2. Bagchi and Banerjee, Change and Choice in Indian industry, Centre for Studies in Social Science in Kolkatta
3. Cherunilam Francis, Industrial Economics- Indian Perspective, Himalaya Publishing House, Delhi
4. Datt and Sundaram, Indian Economy, S.Chand and Co.Ltd, New Delhi
5. A. Donald Hay Dereck, Mouris : Industrial Economics : Theory and Evidence, Oxford
6. Gadgil D.R. , Industrial Evolution in India, Oxford
7. Jaynal Ud-din Ahemad and Md. Abdul Rashid, Micro, Small and Medium Enterprises (MSMEs) in India, New Century Publications, New Delhi
8. Kuchal S.C., Industrial Economy of India.
9. Kuchal S.C, Major Industries in India, Chaitanya Publishing House, Allahabad
10. Prasad K.N., Indian Economy since Independence
11. Sivayya K.V. and Das V.B.M., Indian Industrial Economy, S. Chand and Co.Ltd., New Delhi

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PG Part 1 Year of << M.Com. (Semester :II)
(2023 Course under NEP 2020)
Course Code : 23CoStaP207 Course Name : Business statistics

Teaching Scheme: TH: 4 Hours/Week

Credit :04

Examination Scheme: CIA : 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

- Basic concepts of mathematics.

Course Objectives:

- To learn the application of statistical techniques.
- To learn techniques for business analysis and research.

Course Outcomes:

On completion of the course, student will be able to–

- Demonstrate advanced understanding of the concepts of statistics and their applications to finance and other area
- Understand the concept of random variable develop problem solving techniques needed to calculate probabilities.
- To apply discrete and continuous distributions for analyzing the data. To describe the practical applications of various distributions.
- Understand problem of statistical inference, solve the problem testing of hypothesis with the help of software. Samples are collected to estimate characterizations of the population of particular interest.
- Analysis of data containing multiple factors ,planning and designing of the experiment with the help of software

Course Contents

Unit 1	Revision of statistics	12 lectures
	● Measures of Central Tendency: mean, median and mode ● Measures of Dispersion: Range, variance , standard deviation, coefficient of variation(C.V.)	

	• Karl Pearson's coefficient of correlation, regression analysis.	
Unit 2	Theory of Probability Distributions and parameter estimation	18 lectures
	• Random Variables, discrete random variable, continuous random Variable. • Probability distribution and probability mass function (p. m .f.) of discrete random variable, Probability density function(p.d.f.) of continuous random variable • Expected value, variance and standard deviation Marginal, Joint and Conditional distribution • Numerical Problems on finding p.m.f/p.d.f, expected value and variance. • Binomial Distribution: p. m. f., mean and Variance. • Poisson Distribution : p. m. f., mean and Variance • Uniform distribution : p. m. f., mean and variance • Normal Distribution : p. m. f., mean, variance, properties • Exponential distribution : definition, mean, variance and properties • Parameter and Statistic, Unbiased estimator. Confidence interval (around unbiased estimator) • Examples and Problems on real life situations	
Unit 3	Testing of Hypothesis	15 lectures
	• Hypothesis, null and alternative hypothesis, two types of errors, test statistic, critical region acceptance region, level of significance, p-value • Large sample tests for population mean and population proportion • Small Sample Tests, Chi square test for goodness of fit and independence of two attributes	
Unit 4	Analysis of variance and Design of Experiment	15 lectures
	• ANOVA: concept and technique of One Way	

	and Two way. ● Basic terms of design of experiments: Experimental unit, treatment, layout of an experiment. ● Completely Randomized Design (CRD) ● Randomized Block Design (RBD) ● Latin Square Design (LSD)	
Recommended Books : 1. Probability and Statistics : R Walpole, S myers and K Ye 2. Fundamentals of Mathematical Statistics :S.C. Gupta and V.K. Kapoor 3. Fundamentals of Applied Statistics : S.C. Gupta 4. Statistics for Business and Economics :- I.S Chandran, Vikas Publishing, Mumbai 5. Quantitative Techniques for Business :- Dr. A.B. Rao, Jaico <i>Publishing</i> House,Mumbai 6. Statistics for management- T. N. Shrivastav(Tata McGraw hill company,Newdelhi) 7. Comprehensive statistical method- P.N. Arora, sumeetarora (S.chand& company Ltd.,New Delhi)		

Progressive Education Society's
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First Year of M.Com
Semester II (2019 Course)

Course Code: 23CoAacP212

Course Name: Specialized Areas in Accounting

Teaching Scheme: TH: 4 Hours/Week

Credit 4

Examination Scheme: CIA : 50 Marks
Marks

End-Sem : 50

Prerequisite Courses:

1. Basic knowledge of accounting For Construction Contracts and Corporate Restructuring.
2. Basic knowledge of Service Sector accounting and Lease Accounting.

Course Objectives:

1. To understand the application of advanced specialized accounting practices in the field of modern business and profession.
2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share and create new synergies.
3. To develop proficiency in new skills expected for future accounts in changing business environment.
4. To acquaint with the amalgamation and reconstruction procedures of companies.

Course Outcomes :

On completion of the course students will be able to –

1. Understand regarding the accounting for construction contracts and various terms and conditions to be followed while computing profit on incomplete contracts and valuation and disclosure of WIP and escalation clause.
2. To understand the concept of corporate restructuring and its accounting methods processes as per accounting standard 14.
3. To acquaint with various service sector accounting.
4. To understand that every registered person to keep and maintain, at his principle place of business, a true and correct account along with relevant documents.

Chapter	Title	Lectures
1	Accounting for Branches (Foreign Branch only)	
	1. Introduction to Branch Account 2. Accounting for Foreign Branches 3. Techniques for Foreign Currency Translation 4. Practical Problems on Conversion	12
2	Accounting For Corporate Restructuring	
	1. Amalgamation 2. Absorption 3. External reconstruction 4. Internal Reconstruction - reparation of Scheme of Internal Reconstruction. (Advanced problems only)	20
3	Accounting for various Services Sector	
	1. Hotel Accounting - introduction - visitors' ledger. 2. Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register. 3. Transport Undertaking - Introduction - preparation of final Accounts - Accounting of Roadways Preparation of final accounts - Log Book. Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.	18
4	Maintenance of accounts and records under GST	
	1. Accounting entries for GST. 2. Provisions for Compulsory Audit.	10
Total		60

References:

- Advanced Financial Accounting, Shawar Saleem, Vikas Publication House, Delhi
- Advanced Accounts- Vol.-I. Shukla, M.C., T.S. T.S. Grewal and S.C. Gupta. S. Chand & Co. New Delhi.
- Advanced Accountancy. Jain and Narang, Kalyani Publishers, New Delhi
- Indirect Taxes, V. S. Datey, Taxman Publication, Mumbai
- Advanced Practical Accounts, Anjan Bhattacharya & Subrata Mukerjee, S. Chand & Co., New Delhi.
- Advanced Accounting, M. C. Shukla & S.P. Gerwal, S. Chand and Co. Ltd, New Delhi.
- Advanced Management Accounting, Ravi Kishore Taxman, New Delhi
- ICAI Study Material of Advanced Accounting of CA Intermediate & CA final

Progressive Education Society's
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First Year M.Com. Semester 2
(2023 Course under NEP 2020)
Course Code : 23CoCwaP212
Course Name: Methods of Costing Paper III

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA: 50 Marks

End-Sem : 50 Marks

Prerequisite Courses:

Students should possess the basic knowledge of Costing and Cost concepts. Students should possess analytical skills.

Course Objectives:

1. To develop a detailed understanding of various methods of costing as per the nature of output.
2. To learn to calculate the per unit cost of job and batch of products
3. To acquire the understanding of calculation of profit under Construction Contract.
4. To study the different aspects of costing under the manufacturing process of a product.
5. To acquaint with the calculation of cost for different service industries such as Transport, Hotel and Hospitals.

Course Outcomes: On completion of the course, student will be able to–

1. Accomplish the abilities to appropriately advise and guide for taking and executing the various cost calculations methods by providing necessary inputs.
2. Ascertain the cost of products under job wise and batch wise productions,
2. To prepare a contract account and understand various aspects of contract costing including treatment of profit on incomplete contracts.
3. Attain skills to prepare process accounts and statements of joint products and by-products. They would also calculate the cost of equivalent production under Process Costing.
4. Calculate the cost of services provided by Transport, Hospitals and Hotel Industries.

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Introduction to Methods of Costing, Job Costing & Batch Costing	12
	1.1 Different Methods of Costing 1.2 Meaning, Definition, features & objectives of Job Costing 1.3 Procedure of Job Costing 1.4 Meaning , features of Batch Costing, 1.5 Economic Batch Quantity (EBQ)-; Meaning, method of determination & factors determining EBQ 1.6 Practical Problems of Job Costing & Batch Costing	
Unit 2	Contract Costing	14
	2.1 Meaning & Definition of Contract Costing 2.2 Special Features of Contract Costing 2.3 Procedure of Contract Costing 2.4 Types of Contracts 2.5 Guidelines to assess Profit on Incomplete Contracts 2.6 Work In Progress- Accounting Treatment of WIP 2.7 Practical Problems of Contract Costing	
Unit 3	Process Costing	20
	3.1 Meaning & features of Process Costing 3.2 Process Losses & Gains 3.3 Elements of Manufacturing cost 3.4 Equivalent Production 3.5 Joint Products and By Products-: Meaning and Accounting of Joint Products and By Products. 3.6 Practical problems of Process Costing	
Unit 4	Operating Costing or Service Costing	14
	4.1 Meaning, features & users of Operating/ Service Costing 4.2 Cost Unit & Cost Analysis 4.3 Transport Costing 4.4 Hospital Costing 4.5 Hotel Costing 4.6 Practical Problems on Operating Costing	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

Progressive Education Society's
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Shivajinagar, Pune - 5
First Year of M.Com Semester II
(2019 Course)
Course Code: 23CoAacP213
Course Name: Business Tax Assessment and Planning

Teaching Scheme: TH: 4 Hours/Week

Credit: - 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

- Basic Knowledge of Direct Tax Laws in India.
- Basic Knowledge of steps in calculation of Taxable income of various assessees.

Course Objectives:

- To Study certain provisions of Income Tax Act ,1961 in depth.
- To develop the ability to calculate Taxable Income of Individuals, HUF, Firms and Companies.
- To Study the concepts and framework under GST Laws & Customs Act.

Course Outcomes: On completion of the course, student will be able to–

- Compute taxable income for various assesses
- Understand the provisions of GST Laws in India
- Understand the method of claiming input tax credit
- Know the procedure for assessment, appeals etc. as well as the penal provisions of Income Tax Act, 1961

Course Contents Semester II

Chapter 1	Goods and Services Tax (GST) and Customs Duty	14 lectures
	Indirect Tax Structure in India – Pre and Post GST regime, GST Laws in India, Procedure for registration under GST, GST Returns Concept of Input Tax Credit (Theory and Problems) Customs Duty – Introduction to Customs Duty – valuation, Customs Procedure, Classification for customs & Rate of Customs Duty (theory)	(10) (4)
Chapter 2	Computation of Taxable Income of Charitable Trust and Political Party	6 lectures

	Meaning of Charitable, Charitable purpose and Religious purpose. Conditions for exemption. Registration of Trust. Anonymous donation. Section 11, 12 & 13. Computation of income of political party.	6
Chapter 3	Computation of Taxable Income of various Assesseees	32 lectures
	Computation of Taxable Income of a) HUF b) Partnership Firm and LLP c) Company d) Cooperative Society	(6) (6) (10) (10)
Chapter 4	Tax Planning and Return of Income and Assessment	8 lectures
	A) Concept of Tax Planning and Management, Need, Objectives, Limitations, Difference between Tax exemption, Tax Evasion and Tax Avoidance (theory) B) Return of Income, Procedure for assessment – Types of assessment, Appeals & Revision, Deduction of Tax at Source, Payment of Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax	(2) (6)
	Total	60

REFERENCES :

1. Direct Taxes, Law and Practices, by Dr Vinod Singhania, Dr Kapil Singhania, Taxman Publication, New Delhi (Latest Edition).
2. Practical Approach to Income Tax by Dr Girish Ahuja and Dr Ravi Gupta, Wolters Kluwer, Gurgaon, Haryana.
3. Students Guide to Income Tax by Dr. Vinod Singhania, Dr Kapil Singhania, Taxman Publication, New Delhi.

NOTES :

1. Amendments made in the Income Tax Act and Rules One year prior to the date of examination should be studied and considered.
2. Theory questions will carry 30 % of the total marks and problems will carry 70 % of the total marks, wherever applicable.

**Modern College of Arts, Science and Commerce,
Shivajinagar, Pune - 5
First Year M.Com Semester 2
(2023 Course under NEP 2020)
Course Code : 23CoCwaP213
Course Name: Techniques of Costing for Decision and Control Paper IV**

Teaching Scheme: TH: 4 Hours/Week

Credit -: 04

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite Courses:

Students should possess the basic knowledge of Costing and Cost concepts. Students should have analytical skills.

Course Objectives:

1. To study fundamentals of different techniques of costing required in industry.
2. To attain adequate knowledge to apply costing techniques in decision management and appreciate control techniques for cost optimization
3. To develop cost presentation skills as required in the current business scenario.

Course Outcomes: On completion of the course, student will be able to–

1. Attain skills to apply tools such as standard costing and budgetary controls to pinpoint the areas of inefficiency and help management to take appropriate corrective actions.
2. Prepare customized reports through evaluation of alternative courses of actions and present the same for final decision by management by applying marginal costing and differential cost analysis.

Course Contents

Unit	Content	No. of Hrs.
Unit 1	Marginal Costing & Differential Cost Analysis	20
	1.1 Meaning & definition of Marginal Cost, Marginal Costing 1.2 Advantages and Disadvantages of Marginal Costing. 1.3 Break Even and Cost-Volume- Profit Analysis:- Objectives & applications of CVP Analysis, limitations of Break Even Analysis and concepts of some important terms. 1.4 Managerial Applications of Marginal Costing in decision making:- Key Factor, Merger of companies, Acceptance of Export Order. 1.5 Meaning, definition and salient features of Differential Cost Analysis 1.6 Marginal Costing vs. Differential Cost Analysis 1.7 Applications of Differential Cost Analysis 1.8 Practical Problems on CVP analysis, Managerial Applications of Marginal Costing & Differential Cost Analysis.	
Unit 2	Budgetary Control	20
	2.1 Meaning and definition of Budget, Budgeting and Budgetary Control 2.2 Objectives, Advantages and limitations of budgetary control, prerequisites for the adoption of budgetary control system, installation of budgetary control system, budget factor or key factor. 2.3 Classification of Budgets 2.4 Practical Problems on preparation of Cash Budget, Flexible Budget ,Production Budget (cost & unit) and Purchase Budget (cost & unit)	
Unit 3	Standard Costing	20
	3.1 Meaning , definition of Standards, Standard Cost and Standard Costing 3.2 Features, advantages and limitations of Standard Costing, Standard Cost vs. Estimated Cost 3.3 Types of Standards, Kinds of Standards 3.4 Variance Analysis and Variance Accounting:- Direct Material Cost Variance, Direct Labour Cost Variance, Overhead Variances (Fixed Overheads & Variable Overheads) Sales Variances. 3.5 Reporting of Variances to Management 3.6 Practical Problems on Direct Material Cost Variance, Direct Labour Cost Variance, Overhead Variances (Fixed Overheads & Variable Overheads) Sales Variances.	
	Total Hours	60

References:-

1. 'Advanced cost Accounting and cost systems' by Ravi Kishor, Taxman Allied services Pvt Ltd, New Delhi.
2. 'Cost Accounting Theory and Problems' S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi.
3. 'Advanced Cost Accounting', Jain and Narang, S. Chand New Delhi
4. 'Cost Accounting', V. Rajasekaran & R. Lalitha, Pearson Publication
5. www.icmai.com

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First Year of M.COM Semester II Syllabus

(2023 Course under NEP 2020)

Course Code:-23CoComP214

Course Name: - Basics of Finance Paper II

Teaching Scheme - 2 Hours

Hours/Week Credit - 2 Credits

Examination Scheme: CIA :- 25 marks

End Exam :- 25 marks

Prerequisite:-

Students should know the fundamental knowledge of Commerce and Investment ,
and should be aware about the importance of finance in business and personal financial growth .

Course Objectives:-

1. To obtain knowledge about fundamentals of Finance and to learn the role of Finance , in managing the various resources of the business , in the Emerging Business Environment.
2. To develop a detailed understanding of various risks involved in Finance , and to cater the balanced approach towards risk and return.
3. To understand the various components of finance to better understand th interrelationship among them.

Course Outcome:- After successful completion of the course

1. Students will attain abilities to identify the most suitable capital structure with due considerations for risks and return2..Students will be better equipped to deal with the diversified instruments of Finance , and generate the abilities to identify the most suitable opportunities in busine

Course Contents

Sr No	Topic	Lectures
Unit 1	Procedure for sourcing the funds	12
	1.1 Introduction 1.2 Guidelines of RBI for raising the funds 1.3 Guidelines of SEBI 1.4 Procedure adopted by banks and financial institution - Documents required - Business project report - Financial Guarantee - Assets hypothecation - Permission of RBI for foreign exchange conversion	
Unit 2	Personal Finance	12
	2.1 Introduction 2.2 Meaning Definition scope 2.3 Importance of personal finance 2.4 Investments opportunities through personal finance - Bank instrument - Fixed deposit - Mutual Deposits - Government Bonds - Corporate Bonds - Investment in stock market - Investment in metals - Gold, silver etc 2.5 Credit Facility under personal finance - Personal Loan - Loan against assets - Credit cards	
	Evaluation	06
	1. Assignment 2. Case Studies 3. Library reference (e-resources)	
	Total No of Lectures	30

References-

- Khan, M Y and P K Jain, Financial Management- Text, Problems and Cases, McGraw-Hill Publishing Co., New Delhi, 2019.
- Chandra Prasanna, Financial Management, Theory and Practice, McGraw Hill., 2019
- Impact of digital finance on financial inclusion and stability – Ozili
<https://www.sciencedirect.com/science/article/pii/S2214845017301503>
- Digital Finance Big Data, Start-ups, and the Future of Financial Services, By Perry Beaumont, Taylor & Francis · 2019
- The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management

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First Year of M.Com. Semester 2
(2023 Course under NEP 2020)
Course Code : 23CoComP215
Course Name: International Financial Management

Teaching Scheme: TH: 2 Hours/Week

Credit:-02

Examination Scheme: CIA: 25 Marks

End-Sem :25 Marks

Prerequisite-:

Students should possess in-depth knowledge about Financial Management and possess skill sets for critical thinking, analyses and evaluations of risks and returns.

Course Objectives-:

1. To develop a detailed understanding of the sources and impact of risks to which an organization is exposed to a dynamic business environment at international level and the techniques for managing the same to sustain competitive advantages.
2. To identify emerging global forces responsible for enhanced/varied business challenges.

Course Outcome-: After successful completion of the course

Students will be able to Interpret and appreciate emerging global financial instruments influencing organizations.

Course Contents

Unit	Content	No. of Hours
1	The International Financial Environment 1.1 International Financial Institutions and Markets 1.2 Sources of Foreign Currency	8
2	Foreign Exchange Market 2.1 Introduction – Structure of Foreign Exchange Market 2.2 Foreign Exchange Rate – Meaning, Determinants, Equilibrium Exchange Rate, Exchange Rate Quotations – Meaning, Direct vs. Indirect Quote, American vs. European Quote, Bid-Ask Rate and Spread, Cross Rates	14

	2.3 Segments of Foreign Exchange Market – Spot Market (including two and three point Arbitrage), Forward Market 2.4 Foreign Currency Derivatives 2.5 Parity Relationships	
3	Foreign Exchange Risk Management 3.1 Transaction Exposure 3.2 Translation Exposure 3.3 Operating Exposure	8
	Total Hours	30

References-:

1. International Financial Management by Mr. Mahesh Kumar M Edition 2006
2. International Financial Management by V.K. Bhalla , Anmol Publications, 2007
3. International Financial Management by Geert Bekaert, Robert Hodrick, Cambridge University · 2017
4. Fundamentals of International Financial Management , second edition, by S. KEVIN, PHI Learning Pvt. Ltd. 2022
5. studies@icmai.in

Shivajinagar, Pune - 5
First Year of M.Com Semester II
(2019 Course)

Course Code: 23CoComP221 Course Name: Financial Analysis and control

Teaching Scheme: TH: 4 Hours/Week

Credit <<04>>

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite of Courses: Under the changing scenario of Trade and Commerce, subject like financial analysis plays an important role in financial planning, budgeting and financial comparison with ratios and its interpretation. Where Fundamental knowledge of reading and understanding of Financial Statements of Financial Statements is required.

Course Objectives:

- To enable the students to acquire knowledge of financial analysis and control tools.
- To make appropriate applications and uses of financial analysis and control.
- To understand the techniques of decision making in Capital Budgeting.

Course Outcomes: A student will understand :

1. Understand the importance of financial statements.
2. Able to calculate various financial ratios.
3. Make decisions regarding Rate of Interest and pay back period.

Chapter No.	Fundamentals of Financial Statement Analysis	Lectures
1.	1.1 Meaning of financial analysis and control, 1.2 Importance, advantages limitations uses 1.3 Comparative and common size statement - Meaning, Importance, Advantages and Limitations 1.3.1 - Problems on Intra & Inter Company Comparison	10
2.	Capital Budgeting	
	Meaning, Features, Need, Importance Methods of Capital Budgeting – Traditional methods and Present Value Methods.	14
3.	Cash flow and Funds flow statements	

	Meaning,, Importance, advantages limitations, uses, Problems on Cash flow and Funds flow statements	20
4.	Ratio analysis and Trend analysis	
	Meaning, Importance, Advantages , Limitations and Uses Problems on Ratio analysis and Trend analysis	16
	Total Hours	60

References :-

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Financial Management	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi
6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Principles of Financial Management	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
8.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi

Weblinks:-

1. www.investopedia.com
2. www.google.com
3. www.shiksha.com
4. www.topper.com

Modern College of Arts, Science and Commerce (Autonomous)

Shivajinagar, Pune - 5

**First Year of M.Com Semester II
(2019 Course)**

Course Code: 23CoComP221 Course Name: Financial Analysis and control

Teaching Scheme: TH: 4 Hours/Week

Credit <<04>>

Examination Scheme: CIA: 50 Marks

End-Sem: 50 Marks

Prerequisite of Courses: Under the changing scenario of Trade and Commerce, subject like financial analysis plays an important role in financial planning, budgeting and financial comparison with ratios and its interpretation. Where Fundamental knowledge of reading and understanding of Financial Statements of Financial Statements is required.

Course Objectives:

- To enable the students to acquire knowledge of financial analysis and control tools.
- To make appropriate application and uses of financial analysis and control.
- To understand the techniques of decision making in Capital Budgeting.

Course Outcomes: A student will understand :

1. Understand importance of financial statements.
2. Able to calculate various financial ratios.
3. Make decisions regarding Rate of Interest and pay back period.

Chapter No.	Fundamentals of Financial Statement Analysis	Lectur es
1.	1.1 Meaning of financial analysis and control, 1.2 Importance, advantages limitations uses 1.3 Comparative and common size statement - Meaning, Importance, Advantages and Limitations 1.3.1 - Problems on Intra & Inter Company Comparison	10
2.	Capital Budgeting	
	Meaning, Features, Need, Importance Methods of Capital Budgeting – Traditional methods and Present Value Methods.	14

3.	Cash flow and Funds flow statements	
	Meaning,, Importance, advantages limitations, uses, Problems on Cash flow and Funds flow statements	20
4.	Ratio analysis and Trend analysis	
	Meaning, Importance, Advantages , Limitations and Uses Problems on Ratio analysis and Trend analysis	16
	Total Hours	60

References :-

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Financial Management	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi
6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Principles of Financial Management	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
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Weblinks:-

1. www.investopedia.com
2. www.google.com
3. www.shiksha.com
4. www.topper.com

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First Year of M.COM Semester I Syllabus

(2023 Course under NEP 2020)

Course Code:- 23CoComp222

Course Name: Innovations In Banking Technology

Teaching Scheme - 4 Hours

Hours/Week Credit - 4 Credits

Examination Scheme: CIA: 50 marks

End Exam: 50 marks

Prerequisite : Students should have the knowledge about the fundamental of Banking and basics of computers .

Course Objectives :

1. To understand the changing needs of Banking Industry through E-Commerce .
2. To understand the rising demand for Technology and its application in Banking Industry.
3. To study and understand the various opportunities in Banking Industry , with proper learning of desired Technology .

Course Outcome :

1. The students will understand the Bank classification and Banking system . core banking solutions and applications of cognitive banking and technology on Banking Operations.
2. The students will understand the various types of tools used in Banking Technology , and they will have the knowledge of core banking and preventive measures used in minimizing of Banking Frauds .

Course Contents :

Sr No	Topic	Lectures
Unit 1	Introduction to Banks	12
	1. Bank, Banker, Banking, 2. Evolution, 3. Role of Banking System in India, 4. Classification, Objectives, Functions, 5. Schedule v/s Non-Schedule, 6. Public v/s Private, 7. Traditional v/s Modern Payment Banks, 8. Banking System in India.	
Unit 2	Core Banking	12

	1. Introduction, Meaning & Definition, 2. Characteristics, 3. pros and Cons, 4. Evolution of Bank Management - 5. Technological Impact in Banking Operations - 6. Total Branch Computerization 7. Concept of Opportunities - 8. Centralized Banking - Concept, Opportunities, Challenges & Implementation.	
Unit 3	Cognitive Banking	12
	1. Introduction, Meaning & Definition, 2. Characteristics, 3. Pros and Cons, 4. Fintech Technologies in Banking - 5. Industrialisation 4.0 6. Artificial Intelligence, 7. Cognitive Banking, 8. Blockchain Technology and Cloud Computing: How does it work? 9. Cognitive Analytics, 10. AI Tools in Banking Industry, Robotics in Banks.	
Unit 4	Technology in Banking	12
	1. Technology at Banks - A. Plastic Card, B. Wireless / Wired Point of Sale Machines, C. Barcode & QR Code Payment, D. e-KYC, E. Truncated Cheque, F. NFS, G. MICR, H. EFT, I. ECS, J. NEFT, K. ItTGS, L. IJvfF'S, M. AEFS, N. USSD, O. UPI, P. E-Wallet, Q. Mobile Point of Sale, 2. Recent developments in Payment Systems.	
Unit 5	Frauds in Banking Industry	12

	1. Introduction, 2. Types of Frauds, 3. Issues in online and offline Banking System, 4. Financial Scams, 5. Online Scams, 6. Precautionary measures to be taken by Banks and Customers, 7. OTP, TTP, Security measures by Banks in India.	
	Total No. of Lectures	60

Suggested Books/Articles/Links for References

1. Ramashish Purrey, New Dimensions of Indian Banking, Serials Publications.
2. M. Revathy Sriram, P. K. Ramarian, R Chandrasekhar, "Core Banking Solution — Evaluation of Security and Controls", PHI learning private limited.
3. Indian Institute of Banking & Finance, (2013). Advanced Bank Management, Macmillan publication
4. Indian Institute of Banking & Finance, (2012). Principles & Practices of Banking. Macmillan Publication.
5. Jessica, K. (2010) Financial Services Information Systems (2 ed.). Auerbach publications
6. Indian Institute of Banking & Finance, (2010). Barik Financial Management, Macmillan publication.
7. Srivastava, & Divya, Nigam, (2014). Management of Indian Financial Institutions, Himalaya Publishing House. Vasant, Joshi & Vinay, Joshi, (2009). Managing Indian Banks- Challenges Ahead, sage publications

**Modern College of Arts, Science and Commerce,
Shivajinagar, Pune - 5**

**First Year M.Com Semester II
(2023 Course under NEP 2020)**

Course Code: 23BaEcoP221

Course Name: Digital Marketing

Course Type: Major Elective 2

Teaching Scheme: TH: 4 Hours/Week Credit: 04

Examination Scheme: CIA: 50 Marks End-Sem: 50 Marks

Prerequisite Courses:

1. Good communication skills, both verbal and written, are essential
2. Proficiency in the English language for effective communication and comprehension
3. Familiarity with digital marketing tools and social media platforms
4. A passion for creativity and a keen interest in staying current with the latest trends in the digital marketing landscape

Course Objectives:

1. To Study the concept of Social Media and Digital Marketing
2. To learn various tools of Social Media and Digital Marketing
3. To acquaint with the techniques of SEO and SEM
4. To develop a mindset to solve real world problems using digital marketing

Course Outcomes:

On completion of the course, student will be able to –

1. Explain use of Social Media in Marketing
2. Demonstrate Digital Marketing Strategy
3. Summarize various tools of Social Media and Digital Marketing

Course Contents

Unit	Course Contents	No.of. Lectures
Unit 1	E-Commerce	15 lectures
	1.1 E-Commerce – 1.1.1 Meaning, 1.1.2 Features of E-Commerce, 1.1.3 Categories of E-Commerce, 1.2 Advantages and Limitations of E- Commerce, Difference between Traditional Commerce and E-Commerce. 1.3 E-Commerce Environmental Factors: Economic,	

	Technological, Legal, Cultural and Social. 1.4 Factors Responsible for Growth of E-Commerce, 1.5 Issues in Implementing E-Commerce, Myths of E-Commerce. 1.6 Impact of E-Commerce on Business, E-Commerce in India. 1.7 Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education. 1.8 Case Studies Top 5 Industries Indian E-commerce company	
Unit 2	Fundamentals of Digital Marketing	12 lectures
	2.1 Introduction to Digital Marketing, 2.1.1 Advantages and Limitations of Digital Marketing. 2.1.2 Difference between Digital and traditional marketing 2.2 Various Activities of Digital Marketing: Search Engine Marketing, Content Marketing etc. and Content Influencer Marketing, 2.3 Digital Marketing on Various Social Media Platforms. 2.4 Digital Marketing Budgeting Resource planning 2.4.1 Cost estimating 2.4.2 Cost budgeting 2.4.3 Cost control 2.5 New trends in Digital Marketing	
Unit 3	Marketing using Web Sites, E-mail and Mobile and SEO	14 lectures
	3.1 Web-Sites 3.1.1 Web design 3.1.2 Optimization of Web sites 3.1.3 MS Expression Web 3.2 E-mail Marketing 3.2.1 User Behavior, 3.2.2 Key Segmentation and Metrics, 3.2.3 E-marketing strategies 3.2.4 Best Practice Case Studies, 3.3 Mobile Marketing – 3.3.1 Concept, 3.3.2 SMS Strategy, 3.3.3 Mobile Advertising, 3.3.4 Mobile Optimized Websites and Apps 3.4 Search Engine Optimization(SEO) 3.4.1 Basics of Search Engines, 3.4.2 Functioning of Search Engines, 3.4.3 On & Off-page Optimization 3.4.4 EXERCISE: Developing and Content writing of the SEO	
Unit 4	Search Engine and Social Media Marketing	15 lectures

	4.1 Search Engine Marketing (SEM) 4.1.1 Concept, Understanding 4.1.2 Google search - Organic & Paid, 4.1.3 Overview of Google Adwords, 4.1.4 Google AdSense, Microsoft AdCenter 4.1.5 Campaign Management, Pay Per Click (PPC) Management, 4.2 Social Media Marketing 4.2.1 Fundamentals of Social Media Marketing & its significance, Necessity of Social media Marketing, Building a Successful strategy: Goal Setting, Implementation 4.2.2 Social Networking (Facebook, LinkedIn, Twitter, etc.) 4.2.3 Social Media (Blogging, Video Sharing, Photo sharing, Podcasts) 4.2.4 Modes of Social Media Marketing 4.2.5 Management of Social Media 4.2.6 Business opportunities through Social media marketing 4.2.7 Business tools on LinkedIn and Twitter Creating campaigns on LinkedIn , Analyzing visitation on LinkedIn 4.3 EXERCISE: Social Media Marketing plan. 4.4 EXERCISE: Making a Facebook page and Google Ads	
Unit 5	Case Studies	4 lectures
	Total No. of Lectures	60

Reference Books:

- 1 Fundamentals of Digital Marketing – Puneet Bhatia
- 2 Digital Marketing: From Fundamentals to Future Swaminathan T N, Karthik Kumar
- 3 Digital Marketing Prof. Seema Gupta, 2ndEdition, McGraw Hill Publications.
- 4 E-Commerce and Digital Marketing