



# Shri Vile Parle Kelavani Mandal's MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE &

### AMRUTBEN JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS)

NAAC Reaccredited 'A' grade, CGPA: 3.57, Granted under RUSA, FIST-DST & -Star College Scheme of DBT, Government of India, Best College, University of Mumbai (2016-17) Affiliated to the

#### **UNIVERSITY OF MUMBAI**

Program: MASTER OF COMMERCE (BUSINESS MANAGEMENT) PART - I

#### **DETAILED SYLLABUS**

(To be implemented from Academic Year- 2021-2022)

Choice Based Credit System (CBCS) with effect from Academic Year (2021-22)

#### PROGRAMME SPECIFIC OUTCOMES

On completion of the Programme, the learners should be enriched with knowledge and be able to:

**PSO1**: Develop the ability to understand, analyze and apply management concepts in the areas related to Marketing, Human Resources and Finance for efficient running of the business organization of varying complexity in competitive era.

**PSO2:** Manage Business thus contributing towards the development of Indian Economy.

**PSO3:** Start their own startups and become successful entrepreneurs.

**PSO4:** Be aware of the importance and relevance of Marketing, HRM, SCM, Business Analytics & Management in today's business world.

**PSO5:** Get Sensitized towards Morality, Business Ethics and Social Values.

**PSO6:** Become a Morally and socially responsible person.

**PSO7:** Be a good leader, decision maker, Presenter and a Team player and contribute effectively for the success of the organization.

#### **PREAMBLE**

The world of Management is dynamic. It is constantly evolving with the addition of new business techniques. It goes without saying that sound knowledge of business operations and its administration is the need of the hour. There have been constant efforts to ensure that there is greater ease of doing business in India and this has paved the way for increasing number of startups and new business ventures. Therefore, an individual requires acquaintance to the operational environment in the field of Management.

Managers need to have a pleasing personality. They need to be confident and pragmatic. They need to frame polices and take decisions in accordance with the latest trends in the industry and Business environment. In a nutshell, Managers need to have a better understanding of Business.

Keeping in mind all above points, the curriculum has been designed in the best interest of the learners. The **Master of Commerce (Business Management) Programme** is all encompassing- it provides all the necessary training (both theory and practical) that is needed to manage Business efficiently.

To highlight the importance of research the learners have to submit Research based projects in Semesters 3 and 4, the Internship report submission has been made mandatory in Semester- II, thereby encouraging the learners to undertake internships in suitable Organisations and Research-based project on a relevant topic under a faculty mentor.

After brainstorming and deliberations, a blueprint containing details related to Curriculum was developed. Scrutiny and feedback sought from experts lead to improvisation of Syllabus.

#### **EVALUATION PATTERN**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 25% of total marks per course. The second component will be a Semester end Examination with a weightage of 75% of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

#### a) Details of Continuous Assessment (CA)

25% of the total marks per course:

<b>Continuous Assessment</b>	Details		Marks
Component 1 (CA-1) –	Presentations/Project Work/ Research		15 marks
Theory subjects	Papers/Assignments Etc.		
Component 2 (CA-2)	Online Test/Quiz	121.	10 Marks

#### b) Details of Semester End Examination

75% of the total marks per course. Duration of examination will be two and half hours.

#### **QUESTION PAPER FORMAT (For Theory Subjects)**

All Questions are compulsory

Question	Description	Marks	<b>Total Marks</b>
Number			
Q1.	Answer any 2 from the following (Module I)		
	a. b. c.		16
Q2.	<b>Answer any 2 from the following:</b> (Module II)		16
	a. b. c.		
Q3.	Answer any 2 from the following: (Module III)		16
	a. b. c.		
Q4.	Answer any 2 from the following: (Module IV)		16
	a. b. c.		
Q5.	Case Study/Application based Questions : (Module I		11
	to IV)		
TOTAL			75
MARKS			

#### **QUESTION PAPER FORMAT (For Numerical/Practical Subjects)**

Questio	Description	Marks	Total
n			Marks
Number			
Q1.	Practical/Numerical (Compulsory Question)	15	15
Q2 to Q5	Practical / Numerical Questions (Attempt any 3 out of 4 Questions)	15*3	45
Q6.	Write notes on the following: (Any 3 out of 4): a. b. c. d.	5 5 5 5	15
	TOTAL MARKS		75

# PEDAGOGY TO BE USED: 1. Lectures 2. Presentations 3. Case studies 4. Video Cline

- 4. Video Clips
- 5. Demonstrations

#### MASTER OF COMMERCE (BUSINESS MANAGEMENT) PROPOSED COURSE STRUCTURE

M.Com - I

(To be implemented from Academic Year- 2021-2022)

No. of	Semester I	Credits	No. of	Semester II	Credits
Courses		Credits	Courses		Creares
1	Core Courses (CC)	_	1	Core Courses (CC)	_
1	STRATEGIC MANAGEMENT	6	1	CORPORATE FINANCE	6
2	ORGANISATIONAL BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT	6	2	E-COMMERCE & DIGITAL MARKETING	6
3	RESEARCH METHODOLOGY	6	3	BUSINESS ETHICS & CORPORATE GOVERNANCE	6
4	COMPUTER APPLICATIONS IN BUSINESS	6	4	PROJECT WORK -I (INTERNSHIP BASED)	6
	Total Credits	24		<b>Total Credits</b>	24
	COL				
	SKILLS				





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# Affiliated to the UNIVERSITY OF MUMBAI

Program: MASTER OF COMMERCE (BUSINESS MANAGEMENT)

**SEMESTER - I** 

Choice Based Credit System (CBCS) with effect from Academic Year (2021-22)

#### 1. STRATEGIC MANAGEMENT

Program: M.Com (Business Management)				Semeste	r: I
Course:	STRATEGI	C MANAGEM	IENT	Course Code:	
	Teach	ing Scheme		Evaluation	Scheme
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment and Evaluation (CAE) (Marks - 25)	Term End Examinations (TEE) (Marks- 75 in Question Paper)
06	-	-	06	25	75

#### **Learning Objectives:**

- 1. To help learners understand new forms of Strategic Management concepts, develop analytical skills to provide strategic solutions and their use in business
- 2. To acquaint the learners with recent developments and trends in the business corporate world
- 3. To enhance leadership, managerial and strategic skills which leads to overall business and economic development
- 4. To outline and illustrate how the market for corporate strategy and control is related to corporate governance
- 5. To help learners relate their knowledge of strategic management in Indian context to emerging trends of the global world.
- 6. To acquaint the learners with new business models and strategies for Internet Economy

#### **Learning Outcomes:**

Learner would be able to,

- **CO 1:** Understand new forms of Strategic Management concepts, develop analytical skills to provide strategic solutions and their use in business
- CO 2: Acquaint with recent developments and trends in the business corporate world
- CO 3: Enhance their leadership, managerial and strategic skills which leads to overall

business and economic development

**CO 4:** Understand how the market for corporate strategy and control is related to Corporate Governance

**CO 5:** Relate their knowledge of strategic management in Indian context to emerging trends of the global world.

CO 6: Acquaint themselves with new business models and strategies for Internet Economy.

#### Outline of Syllabus: ( per session plan )

Unit	Descriptions	No of Hours
1	Overview of Strategic Management	12
2	Strategy Formulation and Implementation	12
3	Strategy Evaluation and Control	12
4	Business, Corporate and Global Strategies	12
5	Emerging Strategic Trends	12

Course Code	Title	CREDIT 6
	STRATEGIC MANAGEMENT	No of Hours
<b>Unit I: Overviey</b>	v of Strategic Management	
1/5	Concept, Mintzerbg's 5Ps of strategy, Levels of Strategies:	12
	Business and Operational Level Strategy, Offensive v/s Defensive	
Strategies		
<ul><li>Business</li></ul>	Policy - Concept, Factors influencing Business Policy, Business	
Policy vs.	Strategy, Policy decisions and their impact on Business Strategies	
• Strategic I	ntent - Concept, Vision, Mission, Goals, Objectives	
• Concept of	of Strategic Management, Strategic Management Process, Benefits	

	_
and Risks of Strategic Management.	
Business Environment: Components of Environment- Micro and Macro and	
Environmental Scanning, SWOT Analysis, PESTEL Analysis, ETOP-	
Environmental Threat and Opportunity Profile, Environmental appraisal -	
Scenario Planning.	
Organizational Structures, Structuralist and Reconstructionist Approach. The	
Three Strategy Propositions- Value, Profit & People.	
Unit II: Strategy Formulation and Implementation	
• Strategic Formulation: Stages and Importance, Formulation of Alternative	
Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification,	
Turnaround, Divestment and Liquidation.	
• Strategic Analysis and Choice: Corporate Portfolio Analysis, BCG Matrix,	
GE Nine Cell Matrix, Hofer's Matrix, Strategic Choice- Factors and	
Importance.	
• Strategic Implementation: Steps, Importance and Problems,	12
Project implementation – Procedural implementation, Resource Allocation –	
Organization Structure – Matching Structure and Strategy.	
Behavioral Implementation- Attitude, Leadership, Corporate Culture,	
Organizational change.	
• Role of Strategic leader in Implementation, Turnaround Strategies, Issues in	
strategic leadership (case examples)	
Unit III: Strategy Evaluation and Control	
• Strategic Evaluation and Control: Concept, Importance, Limitations and	
Techniques	4.5
Operations Control and Strategic Control, Management Control, Auditing.	12
Models in Strategic Management: Red Ocean Vs Blue Ocean Strategy, VRIO	
Framework, Porter 5 Forces, 7 s of Strategy	
	<u> </u>

Budgetary Control: Advantages, Limitations	
Institutional Voids; Types of Institutional Voids	
Unit IV: Business, Corporate and Global Strategies	
Corporate Restructuring Strategies: Concept, Need and Forms, Corporate	
Renewal Strategies: Concept, Internal and External factors and Causes.	
• Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic	
Alliances and International Businesses	
Mergers and Acquisitions: Reasons, Difference between Merger, Acquisition	12
and Takeover, Scenario mapping - Strategic Mapping, Scenario Planning.	
Issues in Managing a New Venture.	
• Public Private Participation: Importance, Problems and Governing Strategies	
of PPP Model.	
Unit V : Emerging Strategic Trends	<u> </u>
Business Process Outsourcing and Knowledge Process Outsourcing in India:	1
Concept and Strategies. Reasons for growing BPO and KPO businesses in	
India.	
<ul> <li>Disaster Management: Concept, Problems and Consequences of Disasters,</li> </ul>	
Strategies for Managing and Preventing disasters and Cope up Strategies.	
• Start-up Business Strategies and Make in India Model - Challenges, Case	12
Studies based on Successful Start-ups, Contribution of Make in India Policy	
in overcoming industrial sickness.	
Tailoring Strategy to fit Specific Industry – Life Cycle Analysis - Emerging,	
Growing, Mature & Declining Industries.	
<ul> <li>New Business Models and strategies for Internet Economy: Shaping characteristics of E-Commerce environment – E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business – Key success</li> </ul>	

factors in E-Commerce – Virtual Value Chain.	

#### **Suggested Readings:**

#### **TEXT BOOKS:**

- Subba Rao P, Business policy and Strategic Management, 2010, Himalaya publishing Huse, New Delhi.
- Sukul Lomash and P. K. Mishra, Business Policy and Strategic Management, Vikas Publishing House Pvt. Ltd., New Delhi,
- Dr. Azhar Kazmi, Business Policy and Strategic Management, Published by Tata McGraw Hill

#### **REFEERENCE BOOKS:**

- Jauch Lawrence R & William Glueck, Business Policy and Strategic Management. Published by Tata McGraw Hill
- Ranjan Das, Crafting the Strategy: Concepts and Cases in Strategic Management, Tata McGraw Hill, 2004.
- Jay B. Barney, William S. Hesterly, Strategic Management and Competitive Advantage – Concepts Published by PHI Learning Private Limited, New Delhi.
- A A Thompson Jr., A J Strickland III, J E Gamble, Crafting & Executing Strategy The Quest for Competitive Advantage, Tata McGraw Hill, 4th ed., 2005.
- Ranjan Das, Crafting the Strategy: Concepts and Cases in Strategic Management, Tata McGraw Hill, 2004.
- Henry, Mintzberg, Bruce, Ahlstrand and Joseph, Lampel (1998). Strategy Safari. Free Press, New York.
- The Essentials, Harvard Business Press, 2011 Edition Competitive Strategy: Techniques for Analyzing Industries and Competitors by Michael E. Porter, First Free Press Edition, 1980

Concepts in Strategic Management & Business Policy by Thomas L. Wheelen & J. David Hunger, Pearson, 12th ed.

#### 2. ORGANISATIONAL BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT

Program:	M.Com (Bu	ısiness Manag	gement)		Semester	: I
Course: ORGANISATIONAL BEHAVIOUR AND HUMAN					Course (	Code:
RESOUR	CE MANA	<b>JEMENT</b>		T		
Teaching Scheme			Ev	valuation S	cheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Assessment and Evaluation (CAE) (Marks - 25)  Examinat (TEE) (Marks-		Term End Examinations (TEE) (Marks- 75 in Question Paper)
06	-	-	06	25		75

#### **Learning Objectives:**

- 1. To understand Interpersonal Behaviour in organisation.
- 2. To understand the organisational behaviour elements.
- 3. To understand the organisational structure and design.
- 4. To understand emotional intelligence and develop emotional competence
- 5. To develop understanding and competence for personal and managerial effectiveness.
- 6. To understand conflict management techniques and stress management techniques.
- 7. To understand the fundamentals of HRM.

#### **Learning Outcomes:**

Learner would be able to:

- **CO 1:** Have an understanding of OB.
- **CO 2:** Deal with stress at work place.
- **CO 3**: Understand structure of organisation and design.
- **CO 4:** Students will be able to practice leadership skills.
- **CO5:** Students will be able to practice emotional intelligence at work.

Outline of Syllabus: (per session plan)

Unit	Descriptions	No of Hours
1	Organizational Behaviour – An Overview	12
2	Organisation Design, Interpersonal Behaviour &	12
	Organisational Culture	
3	Leadership, Stress Management & Conflict Resolution	12
4	Emotional Intelligence in OB	12
5	Human Resource Management	12

Course Code	Title	CREDIT 6
PCMAMCOM B101	ORGANISATIONAL BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT	No of Hours
Unit I: OB – ar	Overview	
Behaviour, N Managers in C Experiment,	organizational Behaviour (OB)- Importance of Organizational fature, Key Elements of Organizational Behaviour, Role of OB, Role Ethics in OB. Evolution of OB (Stages), Hawthorne Human Relation Approach, Scope of OB, Models of OB, Roles-Informational Roles- Decisional Roles; Challenges and for OB	12
Meaning of Organization Str Nature and mea Analysis (TA), I	rganisation Design, Interpersonal Behaviour & I Culture  Organization Design and Structure, Basic elements of ructure, Types of Organization Design, organization for future.  ning of Interpersonal Behaviour, Concept of Self, Transaction Benefits and uses of Transactional Analysis.  Vature of Organization Culture - Functions of Organization	12

Culture, Types of Culture, Creating and Maintaining Organization Culture, Managing Cultural Diversity.	
Unit III: Leadership, Stress Management & Conflict Resolution:  Leadership – types – theories (Trait, managerial) organization development – communication – communication network –counseling and guidance.  Perception – Process of perception, Factors influencing Perception, Perception and OB, – Personality- Attitude – Development of Attitude and Values  Stress: Definition and Meaning, Sources of Stress, Types of Stress, Impact of Stress on Organizations, Stress Management Techniques  Organizational Conflict: Definition and Meaning, Sources of Conflict, Types of Conflict, Conflict Management Approaches  Individual & Organizational Learning: Learning Processes, Kolb's Learning Styles, How to create a learning organization.	12
Unit IV: Emotional Intelligence in OB  Emotional Intelligence: Fundamentals of Emotional Intelligence in OB, The Emotional Competence Framework, Benefits of Emotional Intelligence, Personality & EQ  Nature and Meaning of Emotions - Characteristics of Emotions, Theories of Emotions, Emotions in the Context of OB, role of emotions.  Improving Effectiveness: Understanding Organizational goals, Creativity, Optimizing resources, Execution Skills (PDCA Cycle)	12
Unit V : Human Resource Management	12

HRM Concepts, Human Capital – Meaning, Importance to organization.

Internal structure of HR Department, Factors affecting HRM, Aligning HRM and Organizational Strategy, Performance Appraisal Techniques, HRIS, Role of IT in HRM, Ethical Issues in HRM, Trends in HRM, Case studies.

	Title	Author(s)	Publisher
	TEXT BOOKS:		
	Organisational behavior	Schermerhorn, Hunt and Osborn	John Wiley
	Understanding Organisational Behaviour	Pareek	Oxford Higher Education
	Organisational Behaviour	Mc Shane & Von Glinov	Tata Mc Graw Hill
	REFERENCE BOOKS:	1001	
	Organisational Behavior	Hellrigal, Slocum and Woodman	Cengage Learning
	Organisational Behaviour & Management	Ivancevich, Konopaske & Maheson	Tata McGraw Hill
	Fundamentals Organisational Behaviour(Indian Edition)	Hellrigal, Slocum and Woodman	Cengage Learning
	Organisational Behaviour	Griffin, Ricky W	Houghton Mifflin Co., Boston.
S	Management of Organisational Behaviour: Utilising Human Resources	Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson	Prentice Hall, New Delhi.

#### 3. RESEARCH METHODOLOGY

<b>Program:</b>	M.Com(Bu	siness Manag	ement)	5	Semester	: I
Course: I	Research Mo	ethodology			Course Code:	
	Teach	ing Scheme		Eva	luation S	cheme
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuou Assessment Evaluation (C (Marks - 2	and CAE)	Term End Examinations (TEE) (Marks- 75 in Question Paper)
06	-	-	06	25		75

#### **Learning Objectives:**

- 8. To analyze the basic framework of research process.
- 9. To examine the various research designs and techniques.
- 10. To evaluate the literature review and sources of data collection.
- 11. To experiment with various research tools and techniques
- 12. To appraise the ethical dimensions of conducting applied research.

#### **Learning Outcomes:**

Learner would be able to:

**CO 1:** Understand the basics of Research and the Research process.

CO2: Apply various statistical tools and techniques in the preparation of Research Papers and Reports

CO3: Design a comprehensive Research Report

#### Outline of Syllabus: (per session plan)

Unit	Descriptions	No of Hours
1	Introduction to Research	12
2	Research Design	12
3	Data Collection and Processing	12
4	Analysis and Interpretation of Data	12
5	Report Writing	12

Course Code	Title	CREDIT
	RESEARCH METHODOLOGY	No of Hours
U <b>nit I: Introdu</b>	ction to Research	
research;	of research, Types of research- Exploratory research, Conclusive The process of research. Applications in social and business sciences, Features of a Good	12
_	tudy. he Research problem, Management Decision Problem vs ent Research Problem.	
5. Importance primary an	dentification process, Components of the research problem. of literature review in defining a problem, literature review- id secondary sources, reviews, monograph, patents, research SEARCH techniques	
6. Systematic	Literature search, web as a source, searching the web	
_	esearch proposal- Contents of a research proposal and types of	
research prop		
8.Formulating Unit II: Researe	the research hypothesis- Types of Research Hypothesis.  ch Design	
<ol> <li>Explorator Method, E</li> <li>Descriptive studies; Executed Sampling Sampling</li> <li>Determination</li> </ol>	of Research Designs, Nature and Classification of Research Designs.  ry Research Designs: Secondary Resource analysis, Case study  expert opinion survey, Focus group discussions.  re Research Designs: Cross-sectional studies and Longitudinal  perimental Research Designs, Errors affecting Research Design.  concepts: Sample vs Census, Sampling vs Non-Sampling error,  Design: Probability and Non-Probability Sampling Design.  ation of Sample size: Sample size for estimating population mean,  ation of sample size for estimating the population proportion	12
	ollection and Processing	12

- 1.Tools for Data Collection; Methodology filters; Collection of Primary Data and Secondary Data; Collection of Data through Questionnaire and Schedule, Types of Questionnaires, Process of Questionnaire Designing, How to formulate query: PICO
- 2. Advantages and Disadvantages of Questionnaire Method, Observation method, Focus Group Discussion, Personal Interview method, Case Study Method.
- 3. Data Editing- Field Editing, Centralized in house editing.
- 4.Coding- Coding Closed ended structured Questions, Coding open ended structured Questions.
- 5. Classification and Tabulation of Data.
- 6. Graphical Presentation of Data.

#### **Unit IV: Analysis and Interpretation of Data**

- 1. Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data.
- 2. Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions,
- 3. Measures of Central Tendency, Measures of Dispersion, Descriptive Analysis of Bivariate data.
- 4. Concepts in Testing of Hypothesis: null and alternate hypothesis

Type-I and type-II errors;Level of significance;Power of test;P value;Steps in testing of hypothesis

- 5. Test Statistic for testing hypothesis about population mean, Tests concerning Means- the case of single population. Tests for Difference between two population means, Tests concerning population proportion- the case of single population, Tests for difference between two population proportions.
- 6. Chi square test for the Goodness of Fit, Chi square test for the independence of variables, Chi square test for the equality of more than two population proportions.
- 7. Completely randomized design in a one-way ANOVA; Randomized block design in two-way ANOVA; Factorial design.

12

8. Computer and its role in research, Introduction of statistical software SPSS,	
GRETL etc in research.	

#### **Unit V : Report Writing**

- 1. Types of research reports Brief reports and Detailed reports
- 2. Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations;
- 3. Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations.
- 4. Types of Reports, Mechanics of Writing a Research Report, Precautions for Writing Research Reports.

Research Reports.

- 5. Citation Styles
- 6. Reference management the softwares Mendeley, Zotero
- 7. Concept and design of research paper, citation, and acknowledgement, plagiarism.
- 8. Meaning of Research Ethics; Responsibility of ethics in research; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; authorship issues, plagiarism.

#### **Suggested Readings:**

#### **TEXT BOOKS:**

- 1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An introduction to Research Methodology, RBSA Publishers.
- 2. Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International. 418p.
- 3. Sinha, S.C. and Dhiman, A.K., 2002. Research Methodology, Ess Ess Publications. 2 volumes.

#### **REFERENCE BOOKS:**

- 4. Trochim, W.M.K., 2005. Research Methods: the concise knowledge base, Atomic Dog Publishing. 270p.
- 5. Wadehra, B.L. 2000. Law relating to patents, trade marks, copyright designs and geographical

**12** 

	indications.	Universal	Law	Publishing.
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#### **4 COMPUTER APPLICATIONS IN BUSINESS**

Program: M.	Com (BUSINES	SS MANA	AGEMENT)	Semeste	r: I
<b>Course: Computer Applications in Business</b>		Course	Code:		
	Teaching So	cheme		Evaluat	cion Scheme
Lecture (Hours per week)	Practical (Hours per week)	Tutori al (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 25)	Semester End Examinations (SEE) (Marks- 75 in Question Paper)
3	3	NA	6	25	75

#### **Learning Objectives:**

- 1. To familiarize with the concept of Advanced Spreadsheet functionalities
- 2. To familiarize with Enterprise Resource Planning Systems concepts
- 3. To familiarize with Tally ERP for accounting and taxation purposes.
- 4. To equip students with the skill of using software packages like 'R' for statistical applications

#### **Course Outcomes:**

After completion of the course, learners would be able to:

**CO1:** To work with of Advanced Spreadsheet functionalities

**CO2:** Know concepts of Enterprise Resource Planning Systems

**CO3:** Use Tally ERP for accounting and taxation purposes.

**CO4:** Use functions of R for statistical applications and process large datasets.

#### **Outline of Syllabus: (per session plan)**

Module	Description	No of Hours
1	Advanced Spreadsheet	12
2	Enterprise Resource Planning Systems, Taxation with Tally ERP 9	12
3	Introduction to R, R objects, Basis statistical functions in R	12
4	Graphs and Diagrams in R, Statistical Distributions with R	12
5	Correlation and Regression with R, Hypothesis Testing with R, Analysis of variance with R	12
	Total	60
PRACTI	CALS	

Mo	odules Topics		No. of Hours
1	Advance	ed Excel:	
	Pivot tal	ole implementation	
2	Advance	ed Excel:	
	i. ii.	Inserting of spreadsheet sheet in a word document and modifying it Inserting of linked chart and graphic in a spreadsheet.	
3	Tally: A	ccounting with Tally ERP	
4	Tally: T	axation with Tally ERP	
5	R functi i. ii. iii.	ons implementation for Data entry using, functions, c(), scan () Creating vectors Mathematical Operations: ** +/-/*/ / ^, exp, log, log10	
6	R functi	ons implementation for data frame, matrix operations, rep(), seq(), split()	
7	Coeffici	ons implementation for Arithmetic Mean, Mode, Median, Range and ent of Range, Quartile Deviation and Coefficient of Quartile Deviation, eviation, Standard Deviation, Coefficient of Variation	
8	Subdivid	tions implementation for Simple bar diagram, Multiple bar diagram, ded bar diagram, Pie-chart, Histogram, Frequency Polygon, Frequency curve, t, Rod or Spike Plot, Stem and Leaf Plot, Ogive Curve	
9		ons implementation for Population and Sample, Simple Random Sampling, d Random Sampling, Systematic Sampling	
10		ons implementation for Binomial Distribution, Poisson Distribution, Normal tion, t-distribution, chi-square distribution	
11		ions implementation for Simple Linear Regression, Scatter plot, Multiple Regression	
12	R functi	ons implementation for Large Sample Tests, Small Sample Tests	
13	R functi	ons implementation for One-way and Two-way ANOVA	

Module 1	Advanced Spreadsheet:	12
	Pivot Table, Advanced formulae, Lookups, Macros, Working with other programmes, Inserting a spreadsheet sheet in word document, modifying an inserted spreadsheet, Inserting a linked chart in a Word Document, Inserting graphic in a spreadsheet.	
Module 2	Enterprise Resource Planning Systems, Taxation with Tally ERP 9	12
	Introduction: Enterprise Resource Planning – ERP Supply chain Management- SCM Customer Relationship Management- CRM Sales Force Automation- SFA  Tally ERP 9 (with GST): Tally Introduction, Accounts Information- Ledgers, Groups. Inventory Information- Stock Groups, Stock Items, Units of Measure. Accounting Vouchers- Receipts Vouchers, Payment Vouchers, Purchase Vouchers. Sales Vouchers, Contra Vouchers, Journal Vouchers Debit Note, Credit Note. Date Management- More than one year company creation, Change Period. Discount Management- Cash Discount, Trade Discount, Vouchers Types, Back up, Restore. Display- Trial Balance, Day Book, Account books, Statement of Accounts, Inventory Books Statements of Inventory, Cash/fund flow, Payroll Reports, List of Accounts. Various Types of Company- Traders, Processional, Opening Balance with New Company. Other Options. GST- CGST, SGST, IGST. Printout Management	
Module 3	Introduction to R, R objects, Basis statistical functions in R	12
	The R environment, Working of R, Getting Help in R, Executing commands from a File, Importing Data, Help functions, Packages  R objects: Data input\output, variables, vectors, arithmetic functions, array and matrix operations, regular sequences, lists and data frames, Reading data,  Basis Statistical functions in R:	
	Arithmetic Mean, Mode, Median, Range and Coefficient of Range, Quartile Deviation and Coefficient of Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation (For Discrete Observations, Ungrouped Frequency Distribution, Grouped Frequency Distribution)	
Module 4	Graphs and Diagrams in R, Statistical Distributions with R	12
	Simple bar diagram, Multiple bar diagram, Subdivided bar diagram, Pie-	

	chart, Histogram, Frequency Polygon, Frequency curve, Box-plot, Rod or Spike Plot, Stem and Leaf Plot, Ogive Curve
	Sampling Methods Using R Population and Sample, Simple Random Sampling, Stratified Random Sampling, Systematic Sampling
	Statistical Distributions with R: Binomial Distribution, Poisson Distribution, Normal Distribution, t- distribution, chi-square distribution
Module 5	Correlation and Regression with R, Hypothesis Testing with R, 12
	Analysis of variance with R
	7 J
	Analysis of variance with R  Types of Correlation, Simple Linear Regression, Scatter plot, Regression

#### **Suggested Readings:**

#### **TEXT BOOKS:**

- 1. John Walkenbach, "Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource", Wiley Publications
- 2. Wayne L. Winston, "Microsoft Excel 2016 Data Analysis and Business Modeling", PHI Learning Private Limited

#### **REFERENCE BOOKS:**

- 3. Alexis Leon, "ERP", by McGraw Hill Education; Third edition
- 4. Asok K. Nadhani, "Tally ERP 9 Training Guide" BPB Publications; Fourth editionWayne W. Daneil, Chad L. Cross, "Biostatisics A Foundation for Analysis in Health Science", 10<sup>th</sup> Edition, Wiley Publications
- 5. W.N. Venables, D.M. Smith and the R Core Team, An Introduction to R, Notes on R, URL: https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf
- 6. P. Dalgaard, Introductory Statistics with R, Springer





# Shri Vile Parle Kelavani Mandal's MITHIBAI COLLEGE OF ARTS, CHAUHAN INSTITUTE OF SCIENCE &

### AMRUTBEN JIVANLAL COLLEGE OF COMMERCE AND ECONOMICS (AUTONOMOUS)

NAAC Reaccredited 'A' grade, CGPA: 3.57, Granted under RUSA, FIST-DST & -Star College Scheme of DBT, Government of India, Best College, University of Mumbai (2016-17)

## Affiliated to the UNIVERSITY OF MUMBAI

Program: MASTER OF COMMERCE (BUSINESS MANAGEMENT)

**SEMESTER - II** 

Choice Based Credit System (CBCS) with effect from Academic Year (2021-22)

#### 1. CORPORATE FINANCE

Program: M.Com (Business Management)				Semester: II		
Course:	Course: Corporate Finance			Cou	irse Code:	
	Teach	ing Scheme		Evalua	tion Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment and Evaluation (CAE) (Marks - 25)  Term End Examination (TEE) (Marks-in Question Here)		
06	-	•	06	25	75	

#### **Learning Objectives:**

- 1. To develop an understanding of various financial decisions in an organization
- 2. To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
- 3. To enhance the abilities of learners to understand the role of dividend policy and decisions in business

#### **Learning Outcomes:**

Learner would be able to:

CO 1: Understand how corporate finance helps business organizations to decide their objectives and work towards it

**CO2**: Understand the relevance of various concepts in corporate finance to business organizations Application of the learnings related to various concepts in corporate finance for efficient decision making in a corporate set up

Outline of Syllabus: ( per session plan )						
Unit	Description	No of Hours				
4	Overview of Corporate Finance, Time Value of Money and Bond					
	Valuation					
2	Sources of Finance	12				

3	Investment Decisions: Working Capital Management	12
4	Investment Decisions: Capital Budgeting	12
5	Financing Decisions & Dividend Decisions	12

Course Code	Title		CREDIT 6
	CORPORATE FINANCE		No of Hours
Unit I: Overvio	ew of Corporate Finance, Time Value of Money and	Bond	
	Meaning, Importance, Scope, Objectives, Profit v/s	Value	12
Maximization Time Value of	Money: Meaning, Present Value, Annuity, Techniqu	es of	
	chniques of Compounding		
J	and YTM: Basic Terms, Bond Risks and Bond Duration,	Bond	
	ns, Basic Bond Valuation Model and YTM		
Unit II: Sources	of Finance		
Introduction: N	eed of Finance and Sources: Long Term, Medium Term,	Short	12
Term			
Long Term So	urces of Finance: Equity Capital; Preference share o	apital	
	ng Debentures or Bonds; Loans from Financial Instituti		
Short Term Sou	rces of Finance: Trade Credit Accrued Expenses and Def	ferred	
	es from Customers Commercial Papers Bank Advances: L		
O/D, Clean O/	Ds, Cash Credit, Advances against goods, Bills Purch	nased,	
Discounted, Ad	vances against documents of title of goods, Advances ag	gainst	
supply of bills,	Term Loans Inter Corporate Deposits Certificate of De	posits	
Public Deposits			
Alternative Sou	rces of Finance: Lease Financing, Crowdfunding, Ve	nture	
Capital Financin	g, Angel Funding and so on		
Unit III: Investn	nent Decisions: Working Capital Management		12

Introduction: Meaning, Concepts and policies of working capital				
Management; Operating or working capital cycle; Management of				
components of working capital				
Cash Management: Motives for Holding Cash; Objectives of Cash				
Management; Factors Determining Cash Needs; Basic Strategies of Cash				
Management; Cash Management Techniques / Processes; Marketable				
Securities; and Cash Management Practices in India.				
Receivable Management: Introduction; Objectives; Credit Policies; Credit				
Terms; and Collection Policies.				
Inventory Management: Introduction; Objectives; Inventory Control				
Techniques				
Unit IV: Investment Decisions: Capital Budgeting				
Introduction Capital Budgeting Process Project Classification and Investment				
Criteria, Techniques of Capital Budgeting – NPV, Benefit Cost Ratio, Internal	12			
	12			
Rate of Return, Payback Period, Discounted Payback Period Project Selection				
Under Capital Rationing				
Unit V: Financing & Dividend Decisions				
Capital Structure Decision				
Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure,				
EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of				
Share, Capital Structure Theories, Business Risk and Financial Risk, Types of				
Leverage				
Dividend Decisions				
Need and Importance, Formulation, Legal and Procedural Aspects; Dividend				
Policy and Dividend Decision Models: Walter, Gordon and MM Model				

#### **Suggested Readings:**

Author(s)	
Prasanna Chandra	Text book
Ravi M.Kishore	Text book
S.N.Maheshwari	Reference book
Khan and Jain	Reference book
	Prasanna Chandra Ravi M.Kishore S.N.Maheshwari

#### 2. E-COMMERCE & DIGITAL MARKETING

Program: M.Com (Business Management)					Semester:	Ι
Course: E-Commerce & Digital Marketing					Course C	code:
Teaching Scheme				Ev	aluation S	Scheme
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment and Evaluation (CAE) (Marks - 25)  Term Examina (TEI (Marks) in Question		
06	-	-	06	25	121	75

#### **Learning Objectives:**

- To provide an overview of the E-Commerce industry, Digital marketing and Social Media Marketing
- To enable the understanding of the growing importance of digital marketing in the current business environment and integrating it with traditional marketing
- To know about the careers in E-Commerce and Digital Marketing
- To comprehend the various business models, frameworks and techniques of E-Commerce and Digital Marketing
- To evaluate the various influencing business in the E-Commerce industry and mediums of Digital and Social Media Marketing
- To review real life cases of Digital Marketing campaigns
- To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce and Digital Marketing
- To recognize the progression of E-Commerce and Digital Marketing considering the challenges faced and the studying the future trends

#### **Learning Outcomes:**

Learner would be able to,

**CO1:** Understand the emerging world of E-Commerce and Digital Marketing

**CO2:** Classify business models in E-Commerce and comprehend frameworks and technical aspects of Digital Marketing

**CO 3**: Analyzing influencing businesses in E-Commerce and mediums of Digital and Social Media Marketing

**CO4:** Evaluating privacy and legal concerns facing the E-Commerce industry and the field of Digital Marketing

**CO5:** To determine the strategies of E-Commerce and Digital Marketing considering the challenges faced and the studying the future trends

	Outline of Syllabus: ( per session plan )				
Unit	Description	No of Hours			
1	Overview	12			
2	Business Models and Frameworks	12			
3	Businesses and Cases	12			
4	Analytics and Regulatory Environment	12			
5	Challenges and Future prospects	12			

Course Code Title	CREDIT
Course Code Title	6
E-COMMERCE & DIGITAL MARKETING	No of
E-COMMERCE & DIGITAL WARRENT	Hours
Unit I: Overview	
1. Overview of E-Commerce Industry – Definition, Evolution, Scope, Gro	owth, Market
Size.	09
2. Overview of Digital Marketing industry – Definition, Evolution, Grow	wth in recent
times, the digital customer, STP in Digital marketing with online custo	omer persona
design	
3. Overview of Social Media Marketing – Definition, Evolution, Growth	
4. Careers – in E-Commerce, in Digital Marketing	
Unit II: Business Models and Frameworks	
1. Business Models of E-Commerce - Characteristics of Business to Bu	ısiness(B2B),
Business to Consumers (B2C), Business to Government (B2G),	Customer to
Customer (C2C), Aggregation	
2. E-Commerce Sales Product Life Cycle (ESLC) Model	
3. Online revenue models in digital marketing	15
4. Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Ber	nefits of EDI,
Drawbacks of EDI, Applications of EDI.	
5. E-Payment systems - Debit Card, Credit Card, Smart Card, Mobil	le-wallet and
Electronic Fund Transfers	
6. Search marketing - SEM, SEO, POEM (Paid, Owned, Earned Media)	

7. Digital marketing Advertising tools - Google Adwords, Google Adsense, Facebook Ads	
8. Content Marketing, User-generated Content and Influencer Marketing	
9. Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts	
8. Email Marketing, Display Advertising, Blog Marketing, Vital Marketing, Fodcasts & Vodcasts.	
10. Concept of ZMOT/FMOT/SMOT/TMOT in Digital marketing	
11. Basics of Website design	
Unit III: Businesses and Cases	
1. E-Commerce Business – Covering the start, growth, impact and future of biggest E-	
Commerce companies – Amazon, Alibaba, Flipkart, JioMart, Paytm, IRCTC	
2. Social Media Platforms – Facebook, Instagram, Twitter, Youtube, LinkedIn,	10
Pinterest, Whatsapp	12
3. Cases of integrated digital marketing campaigns	
4. Best practices in Digital Marketing	
The Best practices in Bigital Marketing	
Unit IV: Analytics and Regulatory Environment	
1. Marketing Analytics	
2. Evaluating Digital Marketing Campaigns	12
3. Legal and ethical aspects of E-Commerce	
4. Legal and ethical aspects of Digital Marketing and Social Media	
Unit V: Challenges and Future prospects	
Challenges faced by	
1. E-Commerce industry	
2. Digital Marketing	12
3. Social Media Marketing	14
Future prospects of	
4. E-Commerce industry	
5. Digital Marketing	
6. Social Media Marketing	

#### **Suggested Readings:**

#### **TEXT BOOKS:**

- 1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
- 2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
- 3. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI

#### **REFERENCE BOOKS:**

- 4. Dave Chaffey, Fiona Ellis-Chadwick · 2019 "Digital Marketing", Pearson
- 5. Simon Kingsnorth, "Digital Marketing Strategy: An Integrated Approach to Online Marketing", Kogan Page
- 6. Philip Kotler, "Marketing 4.0: Moving from Traditional to Digital" Wiley

#### 3. BUSINESS ETHICS & CORPORATE GOVERNANCE

Program: M.Com (Business Management)				Seme	ster: II
Course: Business Ethics and Corporate Governance				ance Cour	se Code:
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment and Evaluation (CAE) (Marks - 25)	Term End Examinations (TEE) (Marks- 75 in Question Paper)
06	-	-	06	25	75

#### **Learning Objectives:**

- 1. To determine and apply the concept of Business ethics in key business decisions.
- 2. To analyze the theories on Ethics and the role of Ethics in various managerial areas.
- 3. To appraise the concept and importance of Corporate Governance in businesses.
- 4. To evaluate the legal and regulatory framework of Corporate Governance.

#### **Learning Outcomes:**

Learner would be able:

CO 1: To analyze the sensitivity of ethical responsibility

CO2: To encourage individuals and organizations towards ethical behaviour

CO3: To identify ethical dilemmas and apply ethical theories

CO4: To be able to evaluate the legal and regulatory framework of Corporate Governance

	Outline of Syllabus: (per session plan)	
Unit	Description	No of Hours
1	An Overview of Business Ethics	12
2	Ethics Theories and Dilemmas	12
3)	Ethics in Management and Corporate Frauds: Case Studies	12
4	Conceptual Framework of Corporate Governance	12

5	Legal a	and Regulatory Framework of Corporate Governance	12	
Course	Code	Title	CRED 6	lΤ
		BUSINESS ETHICS AND CORPORATE GOVERNANCE	No of Hour	
Unit I:	An Ove	rview of Business Ethics		
<ul> <li>Definition and Concept of Ethics, Morals and Values; Ethics and Indian Ethos; Indian Ethos and Games</li> <li>Business Ethics; Characteristics of Business Ethics; Need and Importance of</li> </ul>				
. ( • ( E	Jnethical Guideline	Ethics; Sources of Business Ethics; Causes of Behavior and Ethical Abuses of for developing Code of Ethics; Cost of Ethics in Corporate Ethics are; Ethics and Profitability; Ethics Committee; Work ethics; od		
Unit II	: Ethics	Theories and Dilemmas		
<ul> <li>Ethical Theories: Deontological Theory, Teleological Theory, Utilitarian Theory, Virtue Theory, Modern Virtue Theory, Justice Theory, Theory of Egoism, Theory of Relativism, Friedman's Economic Theory, Gandhian Approach in Management and Trusteeship in Modern Business</li> <li>Ethics Analysis: Hosmer Model Ethical Dilemmas in Business, Right versus Right and Right versus Wrong Ethical Dilemma, Concepts like – Conflict of Interest, Self - Serving Bias, Moral Equilibrium</li> </ul>			12	
Unit II	I: Ethic	s in Management and Corporate Frauds: Case Studies		
• F • F Ethics for Ethical Impact of Role of Ethics	Production Finance are for Manag Behaviou of Ethics Internation	and Advertising  In the Accounting and so on the description of Managers on Competitive Business Strategy on al Trade and Business Organizations in developing Business the Indian Context and Case Studies with special emphasis on	12	
	te frauds:	the mutan Context and Case Studies with special emphasis on		

<ul><li>Accounting Frauds</li><li>Bank Frauds</li></ul>	
Employee Frauds	
<ul> <li>Preventive Measures adopted to Curb Frauds</li> </ul>	
Unit IV: Conceptual Framework of Corporate Governance	
<ul> <li>Conceptual Framework of Corporate Governance</li> <li>Meaning and features of Corporate Governance; Evolution of Corporate governance Principles of Corporate Governance; Importance of Corporate Governance; Elemond Good Corporate Governance</li> <li>Theories and Models of Corporate Governance; Green Governance/ E-Governance Shareholder Activism</li> <li>Failure of Corporate Governance in India-Consequences; Case Swith lessons learnt</li> </ul>	ents of 12
<ul> <li>Unit V: Legal and Regulatory Framework of Corporate Governance</li> <li>Structure and Development of Corporate Boards; Changing Roles of Corporate Boards</li> <li>Audit Committee; Future of Governance-Innovative Practices</li> <li>Role of Independent Directors: Role of corporate governance in Protecting Stakeholders, Employees, and consumers</li> <li>Regulatory Framework of Corporate Governance in India; SEBI Guidelines and Clause 49; Kumar Mangalam Birla Committee Report and Cadbury Committee Report; Reforms in the Companies Act, 2013; Corporate Governance in PSU and Banks</li> </ul>	12

#### **Suggested Readings:**

#### **TEXT BOOKS:**

- 1. C.S.V. Murthy, "Business Ethics Text and Cases; Himalaya Publishing House
- 2. Laura P.Hartman Joe Desjardins, Business Ethics, McHill Education
- 3. Laura Tome Hosmer; The Ethics of Management, Richard D.Irwin Inc.

#### **REFERENCE BOOKS:**

- 4. W.H.Shaw Business Ethics; Cengage Learning
- 5. S.A.Sherlekar, "Ethics in Management", Himalaya Publishing House
- 6. Mallin, Christine A, Corporate (Indian Edition), Oxford University Press, New Delhi
- 7. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

#### 4. **PROJECT WORK – I (INTERNSHIP BASED)**

Program: M.Com. (BUSINESS MANAGEMENT)	Semester : II
Course : Project Work - I	Course Code:

Teaching Scheme				Evaluatio	on Scheme
Lecture (Hours per week)	Practica l (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment and Evaluation (CAE) (Marks – 25 in internal viva voce)	Term End Examinations (TEE) (Marks- 75 in external viva voce)
-	-	-	06	25	75

#### **Learning Objectives:**

- To document, structure and present the learnings from the internship.
- To apply the theories into the practical world.
- To recommend improvements in the workplace and the systems to companies where the Learner did her/his Internship

#### **Learning Outcomes:**

After completion of the course, students would be able to:

**CO1:** Create a summary report of project undertaken

**CO2:** Understand the connection between theory and practice

CO3: Understand the on ground realities of workings of companies.

#### **Information about the project report**

Sr. No	Descriptions
1	Project based on minimum 30 working days & 180 Hours of Internship with an Organisation/NGO/Charitable Organisation (as per chosen specialization in the current/same A.Y.)
2	Report submission of minimum 60 pages.

Experience certificate to be attached in the Report
4 Topics to be covered in the report –
a. Organisation: Why it was selected, Work Culture, What type of Organisation,
Organisation Structure, Types of products & Services offered by organisation
b. Learning Objectives
c. Work done by the student- Department, product handled, timing
d. Application of theories during the internship tenure:
i. Indicative theories:
(Management, Marketing, HRM, Ethics, Governance, Analytics Etc.)
e. Departments visited & his/her observations about those departments.
f. Learner's experience and whether he feels those objectives have been
achieved.
g. Skills Developed by the learner during the internship
h. Contributions and achievements during the internship to be highlighted (if
any)
Details of Assessment (CA)
Details of Assessment (CA)-
75 Marks External examiners- (50 marks for report + 25 marks for Viva & Presentation).
25 Marks Internal examiners-(20 marks for report + 05 marks for Viva & Presentation).
*Weekly Attendance report submission signed and approved by the Employer/HR is
mandatory.

Signature Signature Signature (Concerned Faculty/HOD) Vice Principal (Principal)