

HSNC University Mumbai

**(Established by Government of Maharashtra vide notification dated 30th
October 2019 under section 3(6) of Maharashtra Public Universities Act)**



Ordinances and Regulations
With Respect to
Choice Based Credit System (CBCS)
For the
Programmes
Under
The Faculty Commerce & Management
With effect from the
The academic year 2023-24

INDEX

Sr. No.	Particulars	Subjects	Credits
Semester I			
1.	Major Subjects	Advanced Financial Accounting	4
2.	Major Subjects	Cost and Management Accounting	4
3.	Major Subjects	Corporate Finance	4
4.	Discipline Specific Elective	Business Ethics or Strategic Management	4
5	Minor Subjects	Research Methodology	4
	Total		20

Course Objectives:

Semester I

Advanced Financial Accounting

- To know the banking company accounts
- To study the insurance company accounts
- To Impart knowledge about accounting treatment of Non-Banking Finance Companies & Foreign Currency Conversion transactions

Cost and Management Accounting

- To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
- To enable the learners in understanding, developing, preparing and presenting the financial report & Cost Report in the business corporates.

Corporate Finance

- The learner shall be able to develop the objectives of Financial Management and comprehend the various sources of Finance.
- Learners shall possess the knowledge to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.
- The learner shall be able to analyze and interpret the financial statements.

Business Ethics & Corporate Social Responsibility

- To make the learners realize why they value what they value.
- To make them aware on ethical issues and thinking and feeling frameworks.
- To enhance awareness and build confidence in ethical decision making
- To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context
- To understand the role and fundamentals of Entrepreneurship and procedure of registering a start-up venture
- To develop an understanding of National entrepreneurship Culture
- To acquaint learners with the institutional and government supports available for Entrepreneurship Development.

Strategic Management

- To enable the learners to understand new forms of Strategic Management concepts and their use in business

- To provide information pertaining to Business, Corporate and Global Reforms.
- To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
- To acquaint the learners with recent developments and trends in the business corporate world.

Research Methodology

- To provide learners with a comprehensive understanding of all aspects of research.
- To provide learners with a guide to conduct research in a systematic manner, solve problems and analyze data and results.
- To develop learners skill to handle qualitative and quantitative research.
- To empower the students with the skills in writing and presenting research proposals and reports in tune with globally accepted standards.

Process adopted for curriculum designing:

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

Salient features, how it has been made more relevant:

While designing of the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving through case study sessions all contribute to make a student job ready.

Learning Outcomes:

Advanced Financial Accounting

- Understand & Interpret banking company accounts
- Understand & interpret Insurance company accounts
- Provide accounting treatment of Non-Banking Finance Companies & Foreign Currency Conversion transactions.

Cost and Management Accounting

- The learner shall be able to comprehend the concept of Cost and management

accounting and its significance in the business

- Learners shall possess the knowledge of developing, preparing and presenting the financial report and Cost Report in the business corporates.
- The learner shall be able to apply the techniques of costing in the decision making in the business corporates

Corporate Finance

- The learner shall be able to develop the objectives of Financial Management and comprehend the various sources of Finance.
- Learners shall possess the knowledge to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.
- The learner shall be able to analyze and interpret the financial statements.

Business Ethics & Corporate Social Responsibility

- Identify and address common ethical issues that arise for individuals, managers, and organizations.
- Engage in logically sound discussion about moral dilemmas using the language of business ethics.
- Explain how organizational and cultural variables can influence ethical conduct.
- Identify key organizational tools, policies, systems, and laws that apply to managing ethical conduct specifically in the business environment.
- Demonstrate a multi-stakeholder perspective in viewing CSR issues
- Compare and contrast the multiple viewpoints and tradeoffs that exist in the area of CSR.

Strategic Management

- To expose students to various perspectives and concepts in the field of Strategic Management
- The course would enable the students to understand the principles of strategy formulation, implementation, and control in organizations.
- To help students develop skills for applying these concepts to the solution of business problems
- To help students master the analytical tools of strategic management

Research Methodology

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- Learners are expected to demonstrate an understanding of research methodologies.
- Identify the overall process of designing a research study from its inception to the report stage.
- Imbibe data collection, analysis, interpretation and presentation skills at par with globally accepted standards.

Part 2 - The Scheme of Teaching and Examination
Semester – I

First Year Semester I Internal and External Detailed Scheme

Sr. No.	Subject Code	Subject Title	Periods Per Week						Total Marks						
			Units	SL	L	T	P	Credits	SLE	RP	VV	SEE	Total		
1		Advanced Financial Accounting	4	20%*	4	0	0	4	1	20	10	60	100		
4		Cost and Management Accounting	4	20%*	4	0	0	4	1	20	10	60	100		
5		Corporate Finance	4	20%*	4	0	0	4	1	20	10	60	100		
2		Business Ethics & Corporate Social Responsibility	4	20%*	4	0	0	4	1	20	10	60	100		
3		Strategic Management	4	20%*	4	0	0	4	1	20	10	60	100		
6		Research Methodology	4	20%*	4	0	0	4	1	20	10	60	100		
Total Hours / Credit									20						500

SL: Self Learning, L: Lecture, T: Tutorials, P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment
RA- Research Project, VV- Viva Voce

Plz note students have to choose the option of any one from serial No 4 and Serial No 5 as they are discipline specific electives

First Year Semester – I Units – Topics – Teaching Hours

Sr. No	Subject Code	Subject Unit Title		Lect ures	Total No. of lectures	Cre dits	Total Marks
1		I	Foreign Currency Conversion (As per Applicable Accounting Standards)	15	60	4	100 (60+40)
		II	Final Accounts & Statutory Requirements for Banking Companies	15			
		III	Accounting & Statutory Requirements of Insurance Companies	15			
		IV	Non -Banking Financial Companies	15			
2		I	Process Costing	15	60	4	100 (60+40)
		II	Marginal Costing, Absorption Costing and Management Decisions	15			
		III	Standard Costing and Managerial Decisions	15			
		IV	Budgetary Control	15			
3		I	Scope, Objectives of Financial Management & Types of Financing	15	60	4	100 (60+40)
		II	Time Value of Money with analysis of Cash Flow Statement.	15			
		III	Financial Analysis - Application of Trend Analysis & Ratio Analysis in Financial Decision Making	15			
		IV	Financial Decisions	15			
4		I	Indian Ethical Practices and Corporate Governance	15	60	4	100 (60+40)
		II	Introduction to Corporate Social Responsibility	15			
		III	Areas of CSR and CSR Policy	15			
		IV	Indian Ethical Practices and Corporate Governance	15			
5		I	Introduction to Strategic Management	15	60	4	100 (60+40)
		II	Strategy Formulation, Implementation and Evaluation	15			
		III	Business, Corporate and Global Strategies	15			

		IV	Emerging Strategic Trends	15			
6		I	Introduction to Research	15	60	4	
		II	Research Process	15	60	4	100 60+40
		III	Data Collection and organization	15			
		IV	Research Reporting and Modern Practices in Research	15			
			Total			20	500

Lecture Duration – I hr

60 lectures per subject equivalent to 60 hours per subject

One credit = 15 hours

Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Advanced Financial Accounting

Unit No.	Content	No. of Lectures
1	<p>Foreign Currency Conversion (As per Applicable Accounting Standards)</p> <p>1.1. Requirements as per Accounting Standards</p> <p>1.2. Foreign Branches</p>	15
2	<p>Final Accounts & Statutory Requirements for Banking Companies</p> <p>2.1 Final Accounts of Banking Companies</p> <p>2.2 Provisioning of Non-Performing Assets</p> <p>2.3 Form & Requirement of Final Accounts</p>	15
3	<p>Accounting & Statutory Requirements of Insurance companies</p> <p>3.1. Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for</p> <p style="padding-left: 40px;">1) Life Insurance Business</p> <p style="padding-left: 40px;">2) General Insurance Business</p> <p>3.2. Forms and Requirements of Final Accounts for</p> <p style="padding-left: 40px;">1. Life Insurance Business</p> <p style="padding-left: 40px;">2. General Insurance Business</p>	15
4	<p>Non -Banking Financial Companies</p> <p>4.1 Introduction, Definition</p> <p>4.2. Registration & Regulation, Classification</p> <p>4.3. Income recognition, Accounting of Investment</p> <p>4.4 Applicability of prudential norms</p>	15

<p>4.5 Priority Sector Lending (PSL) - On-lending by Small Finance Banks (SFBs) to NBFC-MFIs, RBI/2021-22/27</p> <p>4.6 RBI bulletin: NBFC Regulation - Looking Ahead - M. Rajeshwar Rao, dated Nov 11, 2020</p> <p>4.7 Report on Aggregate Public Deposits of NBFC Sector from 2010-2020</p> <p>4.8. Asset's classification, Non-performing Assets, Capital adequacy</p> <p>4.9. Preparation of financial Statements</p>	
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Self-Learning topics (Unit wise)

Non -Banking Financial Companies

- 4.1 Introduction, Definition
- 4.2. Registration & Regulation, Classification
- 4.3. Income recognition, Accounting of Investment
- 4.4 Applicability of prudential norms
- 4.5 Priority Sector Lending (PSL) - On-lending by Small Finance Banks (SFBs) to NBFC-MFIs, RBI/2021-22/27
- 4.6 RBI bulletin: NBFC Regulation - Looking Ahead - M. Rajeshwar Rao, dated Nov 11, 2020
- 4.7 Report on Aggregate Public Deposits of NBFC Sector from 2010-2020
- 4.8. Asset's classification, Non-performing Assets, Capital adequacy

Online Resources

https://m.rbi.org.in/Scripts/bs_nbfclist.aspx

<https://www.investopedia.com/terms/n/nbfc.asp>

<https://www.crisil.com/en/home/our-analysis/reports/2020/08/crisil-nbfc-sector-report.html>

https://www.icaai.org/post.html?post_id=5189&c_id=91

https://mca.gov.in/MCA21/dca/RegulatoryRep/pdf/Nbfc_Companies.pdf

Evaluation Pattern

For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q.1 Practical: Answer any one of the following (out of Two) Marks – 15

Q.2 Practical: Answer any one of the following (out of Two) Marks – 15

Q.3 Practical: Answer any one of the following (out of Two) Marks – 15

Q.4 Practical: Answer any One of the following (out of Two) Marks – 15
(one of the option may be theory in Q.4)

Reference Books

1. **Financial and Management Accounting: An Introduction**, Bierman, H. Macmillan, New York
2. **Schaum's Financial Accounting**, Jae K Shim and Joel G Siegel, Mc Graw Hill Publications
3. **Financial Accounting: An Introduction to Concepts, Methods and Uses** Clyde P. Stickney, Roman L. Weil, Katherine Schipper
4. **Cost and Management Accounting**, Jain S.P. & Narang K.L., Kalyani Publishers, Delhi
5. **Financial Management**, Khan and Jain – Tata McGraw Hill
6. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
7. **Financial Accounting**, Dr. V. K. Goyal, Published by Excel Books
8. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi

9. **Advanced Accountancy**, Hrishikesh Chakraborty, Oxford University Press

10. **Fundamentals of Advanced Accounting**, R.S.N Pillai Bagavathi, S. Chand Publications, Delhi

Cost and Management Accounting

Units	Contents	No. of Lectures
1	<p>Process Costing</p> <p>1.1 Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.</p> <p>1.2 Computation of Inter Process Profit – Advantages and Disadvantages</p> <p>1.3 Computation of Equivalent Production – Weighted Average and FIFO.</p>	15
2	<p>Marginal Costing, Absorption Costing and Management Decisions</p> <p>2.1 Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis.</p> <p>2.2 Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision-Making Problems.</p> <p>2.3 Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors</p> <p>- Determining Sales Mix - Determining Optimum Activity Level</p> <p>2.4 Performance Evaluation - Alternative Methods of Production, Cost Reduction</p> <p>Cost Control</p>	15
3	<p>Standard Costing and Managerial Decisions</p> <p>3.1 Computation of the Variances for each of the elements of the cost</p> <p>3.2 Sales Variances</p> <p>3.3 Investigation of Variances</p> <p>3.4 Valuation of stock under standard Costing</p>	15

	3.5 Uniform Costing, Inter-firm Comparison and Managerial Decisions	
4	Budgetary Control 4.1 Budget and Budgetary Control, Zero Based Budget & Performance Budgets 4.2 Functional Budgets Leading to the Preparation of Master Budgets 4.3 Capital Expenditure Budget, Fixed and Flexible Budgets; Preparation of Different Types of Budgets	15

Self-Learning topics (Unit wise):

Non -Banking Financial Companies

4.1 Budget and Budgetary Control, Zero Based Budget; Performance Budgets

4.2 Functional Budgets Leading to the Preparation of Master Budgets

4.3 Capital Expenditure Budget, Fixed and Flexible Budgets; Preparation of Different Types of Budgets

Online Resources

1. https://onlinecourses.swayam2.ac.in/imb20_mg31/preview
2. https://onlinecourses.nptel.ac.in/noc20_mg53/preview
3. https://online-degree.swayam.gov.in/dyp20_d02_s1_mg03/preview

Evaluation Pattern

For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Project	20 Marks
Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q.1 Practical: Answer any one of the following (out of Two) Marks – 15

Q.2 Practical: Answer any one of the following (out of Two) Marks – 15

Q.3 Practical: Answer any one of the following (out of Two) Marks – 15

Q.4 Practical: Answer any One of the following (out of Two) Marks – 15
(one of the option may be theory in Q.4)

Reference Books

- Cost Accounting: Theory ,Practice, 3rd Ed. by Nirmal Gupta, Chhavi Sharma
- Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
- https://online-degree.swayam.gov.in/dyp20_d02_s1_mg03/preview
Pvt. Ltd., New Delhi.
- S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons
Accounting, Taxman's, New Delhi.
- Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
- B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya
Publishing House, New Delhi.
- V.K. Saxena and Vashista -: Cost Accounting – Textbook. Sultan Chand and Sons, New
Delhi
- V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand
and Sons, New Delhi
- Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
- N.K. Prasad -: Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.
- Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
- Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
- Journal -: Management Accountant Issued by ICWA of India, Calcutta

Corporate Finance

Unit No.	Content	No. of Lectures
1	<p>Scope, Objectives of Financial Management & Types of Financing Introduction, Meaning, Importance, Scope & Objectives of Financial Management. Profit v/s Value Maximization, Types of Financing (Short-term, Long term, Internal, Loan Financing)</p>	15
2	<p>Time Value of Money with analysis of Cash Flow Statement.</p> <p>2.1 Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM.</p> <p>2.2 Cash Flow Statement and its Analysis with respect to 2 years F.Y Period.</p>	15
3	<p>Financial Analysis - Application of Trend Analysis & Ratio Analysis in Financial Decision Making</p> <p>Trend Analysis with respect to 3 years F.Y Period.</p> <p>Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed,</p> <p>Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio</p> <p>Liquidity Ratios: Current Ratio, Quick Ratio</p> <p>Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio.</p> <p>Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield</p>	15
4	<p>Financial Decisions</p> <p>Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital</p> <p>Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share.</p> <p>Capital Structure Theories, Dividend Policy - Pay Out Ratio Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose</p>	15

Self-Learning topics

- 1.1 Introduction, Meaning, Importance, Scope & Objectives of Financial Management.
 1.2 Profit v/s Value Maximization, Types of Financing (Short-term, Long term, Internal, Loan Financing).

Online Resources

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| 1) Online Resources: https://onlinecourses.swayam2.ac.in/cec20_mg17/preview
2) https://www.coursera.org/learn/wharton-finance
3) https://www.edx.org/course/introduction-to-corporate-finance |
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Evaluation Pattern

For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Project	20 Marks
Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

- Q.1 Practical: Answer any one of the following (out of Two) Marks – 15
 Q.2 Practical: Answer any one of the following (out of Two) Marks – 15
 Q.3 Practical: Answer any one of the following (out of Two) Marks – 15
 Q.4 Practical: Answer any One of the following (out of Two) Marks – 15
 (one of the option may be theory in Q.4)

Reference Books

- Financial Statement Analysis, By Chandra Sekhar.
- Financial Management by C. Paramasivan ; T. Subramanian
- Financial Accounting for Management by Neelakantan Ramachandran ; Dr. Ram Kumar Kakani
- Financial Management by Kalpesh Ashar
- Fundamentals of Financial Management by Dr. R.P. Rustagi.
- Cost of Capital by Shannon P, Pratt; Roger J. Grabowski
- Financial Management Principles; Applications Sheridhan Titman, Arthur J. Keown; John D. Martin.

Business Ethics and Corporate Social Responsibility

Units	Contents	No. of lectures
1	<p>Introduction to Business Ethics</p> <p>1.1 Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos,</p> <p>1.2 Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.</p> <p>1.3 Various approaches to Business Ethics - Theories of Ethics-Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory</p> <p>1.4 Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa</p> <p>1.5 Ethical Dilemma and Decision Making, Emotional Intelligence</p> <p>1.6 Global Challenges in Business Ethics</p>	15
2	<p>Indian Ethical Practices and Corporate Governance</p> <p>2.1 Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <p>2.2 Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,</p> <p>2.3 Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards , Whistle Blowing, Related Party Transactions.</p> <p>2.4 Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences.</p>	15
3	<p>Introduction to Corporate Social Responsibility</p> <p>3.1 Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society.</p> <p>3.2 Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India.</p> <p>3.3 CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India.</p> <p>3.4 Role of NGO’s and International Agencies in CSR, Integrating CSR into Business</p>	15
4	<p>Areas of CSR and CSR Policy</p> <p>4.1 CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</p>	15

<p>4.2CSR and environmental concerns.</p> <p>4.3Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</p> <p>4.4Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</p> <p>4.5CSR and Sustainable Development</p> <p>4.6CSR through Triple Bottom Line in Business</p> <p>4.7CSR Committee, its roles and functions in listed companies.</p>	
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Self-Learning : -

1.6 Global Challenges in Business Ethics
3.4 Integrating CSR into Business
4.5 CSR and Sustainability

Online Resources

<p>https://www.coursera.org/specializations/global-challenges-business</p> <p>https://www.coursera.org/learn/wharton-social-impact</p> <p>https://www.coursera.org/learn/responsible-management</p>
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Evaluation Pattern

For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

Reference Books

1. Subramanian, R. (2013). Professional Ethics. Oxford Higher Education.
2. Bhatia S.K. (2002). Business Ethics, New Delhi: Deep and Deep Publications.
3. Valesquez (2004). Business Ethics: Concepts and Cases, New Delhi: PHI
4. Crane, Andrew and Matten, Dirk. (2007). Business Ethics. New Delhi: Oxford University Press
5. Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
6. Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
7. Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.
8. Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt ltd, New Delhi
9. R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi

Strategic Management

Units	Contents	No. of Lectures
1	<p>Introduction to Strategic Management</p> <p>1.1 Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.</p> <p>1.2 Levels of Strategies: Corporate, Business and Operational Level Strategy</p> <p>1.3 Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy</p> <p>1.4 Business Environment: Components of Environment- Micro and Macro and Environmental Scanning</p> <p>1.5 Corporate Culture</p> <p>1.6 Case Studies</p>	15
2	<p>Strategy Formulation, Implementation and Evaluation</p> <p>2.1 Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation.</p> <p>2.2 Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, Strategic Management Models</p> <p>2.3 ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance</p> <p>Blue Ocean Strategy and Value Innovation, Red Ocean Strategy</p> <p>2.4 Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges</p> <p>2.5 Strategic Evaluation and Control: Importance, Limitations and Techniques</p> <p>2.6 Budgetary Control: Advantages, Limitations</p> <p>2.7 Case Studies</p>	15
3	<p>Business, Corporate and Global Strategies</p> <p>3.1 Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes.</p> <p>3.2 Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses</p> <p>3.3 Public Private Participation: Importance, Problems and Governing Strategies of PPP Model.</p> <p>3.4 Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business</p> <p>3.5 Case Studies</p>	15

4	<p>Emerging Strategic Trends</p> <p>4.1 Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India.</p> <p>4.2 Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering</p> <p>4.3 Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies.</p> <p>4.4 Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness</p> <p>4.5 Current scenario and recent trends</p> <p>4.6 Case Studies</p>	15
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Self-Learning topics (Unit wise):

Sr. No	Sub Unit	Topic
1	1.1	Introduction to Strategic Management Environment and Industry analysis
2	4.5	Current Scenario and Recent Trends

Online Resources

<https://nptel.ac.in/courses/110/108/110108047/>
<https://www.coursera.org/learn/strategic-management>

Evaluation Pattern

For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

For 60 Marks

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

Q. 1 Answer any Two of the following (out of Three) From Module – I Marks – 15

Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

Reference Books:

1. Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
2. Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
3. Globalization, Liberalization and Strategic Management - V. P. Michael
4. Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
5. Strategic Management – Fred R. David, Published by Prentice Hall International
6. Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
7. Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
8. Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
9. Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
10. Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
11. At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
12. Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
13. Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
14. Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
15. Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi

Public Sector Perspective, by Dr M.Veerappa Moily

16. The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington

Research Methodology

Units	Contents	No. of Lectures
1	<p>Introduction to Research</p> <p>1.1 Features and Importance of research in business</p> <p>1.2 Philosophy and Paradigm of Scientific Research</p> <p>1.3 Objectives and Types of research- Basic, Applied, Descriptive,</p> <p>1.4 Analytical and Empirical Research.</p> <p>1.5 Formulation of research problem, Research Design.</p> <p>1.6 Significance of Review of Literature.</p> <p>1.7 Hypothesis: Formulation, Sources, Importance and Types.</p> <p>1.8 Sampling: Significance, Methods, Factors determining sample size.</p> <p>1.9 Doing research with images & other visual materials.</p> <p>1.10 Semiotic analysis in research</p>	15
2	<p>Research Process</p> <p>2.1 Stages in Research process.</p> <p>2.2 Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data.</p> <p>2.3 Secondary data: Sources and Limitations,</p> <p>2.4 Factors affecting the choice of method of data collection.</p> <p>2.5 Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good Questionnaire, Scaling Questions.</p>	15
3	<p>Data collection and organization</p> <p>3.1 Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation, Thematic analysis, Discourse Analysis.</p> <p>3.2 Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.</p> <p>3.3 Testing of Hypotheses – Parametric Test-t test, f test, z test Non-Parametric Test -Chi square test, ANOVA, Factor Analysis</p> <p>3.4 Interpretation of data: significance and Precautions in data interpretation</p>	15
4	<p>Research Reporting and Modern Practices in Research</p> <p>4.1 Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <p>4.2 References and Citation Methods: APA (American Psychological Association). CMS (Chicago Manual Style) MLA (Modern Language Association)</p>	15

4.3 Footnotes and Bibliography	
4.4 Modern Practices: origin of research ethics, Ethical Norms in Research, Plagiarism.	
4.5 Role of Computers in Research	
4.6 Data Visualisation Tools and technologies for innovative methods: including film, photography, apps.	
4.7 Presenting research to different audience	

Self-Learning topics (Unit wise):

Sr. No	Sub Unit	Topic
1	1.1	Features and Importance of research in business
2	2.4	Factors affecting the choice of method of data collection
3	3.1	Significance in Research
4	4.1	Importance of Research Report writing

Online Resources

https://onlinecourses.nptel.ac.in/noc21_mg11/preview

Evaluation Pattern

For 40 Marks

Students will be evaluated on the basis of 60 marks term end exam for which the paper pattern is provided at the end and 40 marks internal assessment which is as follows:

Research Project	20 Marks
Self-Learning Evaluation	20 Marks

For 60 Marks

Semester End Examination

Marks: 60 Time 2 hours

Question Paper Pattern

N. B. 1. All questions are Compulsory.

2. All questions carry equal marks.

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Q. 2 Answer any Two of the following (out of Three) From Module – II Marks – 15

Q. 3 Answer any Two of the following (out of Three) From Module – III Marks – 15

Q. 4 Answer any Two of the following (out of Three) From Module – IV Marks – 15

Reference Books

Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd

Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi

Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House

Research Methodology by Dr Vijay Upagude and Dr Arvind Shende

Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd

Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd

SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd

Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House

Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York

Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc

Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York

Research and Methodology in Accounting and Financial Management, J.K Courtis

Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E

Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.

Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

Mayan, M. J. (2016). Essentials of Qualitative Inquiry. Routledge. (Chapter 1, Introduction to Qualitative Inquiry, Chapter 4, Research Question and Sampling).

Mickez, R. (2012). Interviewing Elites: Addressing Methodological Issues. Qualitative Inquiry 18: 482- 493.