



SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management

Master of Commerce (Semester III)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

(w.e.f. Academic Year-2020-2021)

CORE COMPULSARY SUBJECT

Subject: BUSINESS FINANCE

Course Code: 301

Total Credits: 04

Objectives:

1. To acquaint the students with corporate finance required for Indian Industries.
2. To make the students aware about the latest developments in the field of corporate finance.
3. To enable the students to understand the traditional theories of capitalization and dividend distribution practices.
4. To give detail exposure of working capital management practice of finance to students Skills to be developed:

Skills to be developed:

1. To make aware about role of corporate finance and time value of money.
2. To expose them financial planning of firms and steps involved in it.
3. Students shall learn and acquire knowledge of long term and short term sources of finance available in India.
4. Students will acquire skills about how to go for working capital management of firm.

Unit No	Topic	No. of Lectures	Teaching Method	Course Outcome
1	Business Finance 1.1 Meaning, objectives, scope and importance 1.2 Time Value of Money: Need, Importance, Future value, Present value through discounted cash flow technique	10	Lecture, PPT, Group Discussion, Library Work, Assignment	Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.
2	Strategic Financial Planning: 2.1 Meaning - objectives, assumptions, 2.2 Steps in financial planning 2.3 Estimating financial requirements of firm - limitations of financial planning 2.4 Capitalization - over capitalization, undercapitalization, 2.5 Theories of capitalization, 2.6 Estimating financial needs and Sources of finance.	12	Lecture, PPT, Group Discussion, Library Work, Assignment,	Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
3	Corporate Securities and Sources of Long term Finance: 3.1 Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013 3.2 Creditor's securities- debentures: characteristics, classification, procedure of issuing debentures and Bonds. 3.3 Company Deposit 3.4 The dividend decision: Background of dividend policy, Theories of dividend, Trend in dividend distribution in India, Measures of dividend policy, dividend yield and dividend Payout	14	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to learn the sources of finance to be tapped for running business successfully.

4	Short Term Finance and Working Capital Management 4.1 Characteristics of short term finance – short term needs, 4.2 sources of short term finance, role of working capital, best management practices of working capital 4.3 Financing of working capital – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to apply best practice in working capital management.
	Total	48		

Recommended Books:

1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International
2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.
3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad
4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House
5. Prasana Chandra, 'Financial Management: Theory and Practice'
6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.

CORE COMPULSARY SUBJECT

Subject: RESEARCH METHODOLOGY FOR BUSINESS

Course Code: 302

Total Credits: 04

1. Objectives:

- a. To acquaint the students with the areas of Business Research Activities
- b. To enhance capabilities of students to conduct the research in the field of business and social sciences
- c. To enable students in developing the most appropriate methodology for their research studies
- d. To make them familiar with the art of using different research methods and techniques

Unit No.	Unit Title	Contents	Skills to be developed
1	Introduction to Business Research	Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology Ethics and Modern practices in Research: Ethical Issues in Research – Plagiarism, Role of Computer in Research, Application of Statistical software-. Introduction to SPSS	<ol style="list-style-type: none">i. To understand the nature, scope and Types of Researchii. To understand the basics of good research and research processiii. To understand various ethical issues and modern practices in research
2	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling	Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem Review of Literature Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability &	<ol style="list-style-type: none">i. To understand the concept and techniques of Research Problemii. To understand various aspects and methods of testing of Hypothesesiii. To study the nature of Research design and Sampling

		Non-probability, Sampling Errors	
3	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection:	<p>Primary Data: Methods of Data Collection, Merits & Demerits</p> <p>Secondary Data: Internal & External Sources of Data Collection</p> <p>Factors influencing choice of method of data collection</p> <p>Designing of a questionnaire – Meaning, types of questionnaire, Stages in questionnaire designing, Essentials of a good questionnaire ,Schedule</p> <p>Measurement& Scaling: Meaning & Types of Measurement Scale, Classification of Scales</p> <p>Processing of Data: Editing, Coding, Classification & Tabulation.</p> <p>Analysis & Interpretation of Data: Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data</p>	<ol style="list-style-type: none"> i. To gain the fundamental knowledge about Methods of Data Collection and formulating questionnaire ii. To understand the concept, type and classification of Measurement and Scaling iii. To understand the process of Analysis and Interpretation of data
4	Research Report and Mode of Citation & Bibliography:	<p>Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report</p> <p>Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries</p>	<ol style="list-style-type: none"> i. To understand types and structure of Research Report ii. To study various aspects of mode of citation and bibliography

Teaching Methodology:

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Expected Outcome
1	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application	Understanding of basic knowledge of Business Research, Research Process, ethical issues and modern practices in research.

2	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application ,Short film show	Learning the formulation of Research Problem, Hypotheses, Research Design and Sampling
3	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application	Gaining knowledge of Sources of Data Collection Measurement & Scaling, Processing of Data
4	12	Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study	Relevant You Tub Videos.PPT ,online Video, AV Application	Understanding the procedure of Research Report and mode of citation and bibliography

References:

Sr. No	Title of Book	Author/s	Publication	Place
1	Research Methodology-Methods & Techniques	C. R. Kothari	New Age International Publishers	New Delhi
2	Research Methodology	Dipak Kumar Bhattacharyya	Excel Books	New Delhi
3	Research Methodology-Methods & Techniques	Anil Kumar Gupta	Value Education of India	New Delhi
4	Research Methodology-Concepts and Cases	Deepak Chawla & Neena Sondhi	Vikas Publishing House Pvt. Ltd	New Delhi
5	Research Methods	Ram Ahuja	Rawat Publications,	Jaipur
6	Methodology & Techniques of Social Research,	P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas	Himalaya Publishing House	Mumbai
7	Legal Research and Writing Methods	Anwarul Yaqin	LexisNexis Butterworths	Nagpur
8	Business Research Methods,	Donald R. Cooper & Pamela S. Schindler	Tata McGraw- Hill Edition	New Delhi
9	Investigating the Social World-The Process and Practice of Research	Russell K. Schutt	Sage Publication	New Delhi
10	Business Research Methods	Alan Bryman & Emma Bell	Oxford University Press	New York

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)

Subject: Cost Audit

Course Code: 307

Total Credits: 04

Level of Knowledge – Advanced

Objectives:

1. To provide adequate knowledge to the students on Cost Audit Practices.
2. To acquaint students to understand the role and responsibilities of Cost Auditor
3. To familiarise the students how Cost Audit Report is prepared.

Unit No	Unit Title	Contents	Skill to be developed
1	Introduction To Cost Audit	Cost Audit <ul style="list-style-type: none">• Meaning, Definitions, Objectives, Scope, applicability, Advantages & Limitations of Cost Audit• Differences between Financial Audit and Cost Audit.• Concepts of Efficiency Audit, Proprietary Audit, Social Audit & System Audit.• Study Of Companies (Cost Records And Audit) Audit Rules As Per The Latest Amendments	In depth Understanding of basic concepts of cost audit and its applicability in various areas
2.	Cost Auditor	Cost Auditor <ul style="list-style-type: none">• Qualifications, Disqualifications, Appointment, Remuneration ,Removal, Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013, Cost & Works Accountants Act. 1959 & other Statues as amended from time to time.• Status and Relationship of Cost Auditor with financial Auditor	In Depth Knowledge On Rights ,Duties, Responsibilities And Liabilities Of Cost Auditor
3.	Cost Audit – Planning & Execution	Cost Audit – Planning & Execution <ol style="list-style-type: none">a. Planning of Cost audit: Familiarization with the Industry, The production process, system & procedure, List of Records Preparation of the Cost Audit Programme,b. Execution of Cost audit Verification of Cost Records, Evaluation of Internal Control	Knowledge to Conduct The Cost Audit Traditionally And Electronically

		System, Audit Notes, Working Papers, Cost Audit in (EDP) Electronic Data Processing Environment & Challenges before Cost Auditor in EDP Environment.	
4.	Cost Audit Report	Cost Audit Report <ul style="list-style-type: none"> Detailed Contents of the Report, Distinction between 'Notes' & 'Qualification' in the Cost Audit Report, Auditor's Observation & Conclusions. Preparation & Submission of Cost Audit Report Extensible Reporting Language (XBRL) & its Salient features. 	Knowledge On Preparation Of Cost Audit Report.

Teaching Methodology

Sr No	No Of Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1.	12	PPT	You tube lectures.	Group discussion	Understand importance of cost audit
2.	12	Guest Lecture by professionals.		PPT	Understand the role and responsibility of cost auditor
3.	12	Group discussion		Visit to Costing Department or visit to Cost Auditor.	Able to prepare plan for cost audit
4.	12	Study Published cost audit reports of various companies. Available on Google.			Able to understand how to draft Cost Audit Report.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
For all Units	Multiple Choice	SPPU	Visit to industries and make a report on

	Questions, Written Test, Internal Examination, PPT based presentation group discussion assignment. Open book test poster presentations.		the visit. Chapter 4
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References

Sr. No	Title of the Book	Author	Publisher	Place
1	Cost and Management audit hand Book	Study Material ICAI Kolkatta	Institute Of Cost Accountant Of India Kolkata	Kolkata
2	Cost and management Audit	Abhishek Gautamchand Jain	Himalaya Publishing House	New Delhi
3	Cost Audit Practice manual	CA Shrinivas Anand G.	Taxman's	New Delhi
4	Cost Audit and Management audit	Suxena And Vashist	Sultan Chand	New Delhi
5	Cost Audit and Management audit	A.R.Ramanathan	Tata McGraw-Hill	Noida
6	Cost audit	J.P. Berry	The Institute of Chartered Accountant of India	New Delhi
9.	Efficiency auditing	Walley	Springer Nature Palgrave Macmillan	UK United Kingdom

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
			You Tube lecture videos are available on all these		https://icmai.in www.globalcma.in

	<p>Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants.</p>	<p>You Tube films showing working of different industries. Discovery Turbo Channel</p>	<p>topics.</p>	<p>Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary</p>	
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Note: 100 % of marks are allotted to Theory only.

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)

Subject: Management Audit

Course Code: 308

Total Credits: 04

Objectives:

1. To acquaint the students with the knowledge of the techniques and methods of planning and execution of Management Audit.
2. To familiarise the students with the knowledge of corporate image.
3. To provide knowledge to students on operational audit.

Unit No	Unit Title	Contents	Skill to developed
1	Management Audit	<ul style="list-style-type: none">• Introduction – Definitions - Concept & Essentials of Management Audit• Difference between Financial Audit & Management Audit.• Objectives, Importance & Scope of Management Audit.• Benefits of Management Audit• Relationship with different types of Audits• Conflicts between Profit versus Value Maximisation Principle• Role of Management Accountant in Decision Making	In depth Understanding of fundamentals of Management audit.
2.	Procedure of Management Audit	<ul style="list-style-type: none">• Preparation of conducting Management Audit ,Management Audit programme,• Reporting under Management Audit	Knowledge on Management Audit procedures
3	Areas of Management Audit	<ul style="list-style-type: none">• Corporate Service Audit,• Corporate Development Audit• Social Cost-Benefit analysis• Evaluation of.....<ol style="list-style-type: none">1. Consumer Services.2. Research and Development.3. Corporate culture.4. Human Resource Development.	Knowledge on different areas of Management audit
4	Operational Audit	<ul style="list-style-type: none">• Meaning & Concept of Operational Audit. Objectives, plan for Operational Audit.• Program for Operational Audit. Differences between Operational Audit and	Detailed Understanding of operational Audit

		Management Audit <ul style="list-style-type: none"> Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit. 	
5	Evaluation of Corporate Image.	<ul style="list-style-type: none"> Meaning & Concept of Corporate Image. Sources of Corporate Image Evaluation of Corporate image. Impact of Corporate image on Business 	In depth Understanding of corporate Image.

Teaching Methodology

Unit	No Of Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1.	12	PPT	You tube lectures	PPT	Understanding importance of management Audit
2.	08	Guest Lecture By Professionals.		Group Discussion	Understanding The Procedure Of Management Audit
3.	10	Group Discussion		Case Studies	Understanding Corporate Image In Management Audit
4.	10	Study Published Management Audit Reports Of Various Companies. Available On Google.		Assignment	Able To Understand Different Areas Of Management Audit
5.	08	Study Of Operational Audit In Depth From CMA Cost And Management Audit.		Poster Presentation	Help To Understand Operational Audit.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
For all units	Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc.	SPPU	Visit to industries and make a report on the visit.

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Human Resource Management

Course Code: 313

Total Credits: 04

Objectives:

1. To understand the basic concepts of Human Resource Management and changing role of HRM in business.
2. To impart adequate knowledge and analytical skills in the field of HRM, HRP and development, Recruitment and Selection Process.
3. To understand the concepts of Training and Development, Performance Appraisal and Merit Rating.
4. To expose the students to the concept, significance and uses of the concepts like Retirement/ Retrenchment Strategies and Recent Trends in HRM
5. To know the concept of Competency mapping
6. To understand the E-HR and recent trends in Human Resource management.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	Human Resource Management- An Overview	1.1 Introduction to Human Resource Management: Meaning & Definition, Concept, Approaches, Functions. 1.2 Challenges of Human Resource Management in changing business scenario. 1.3 Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity, 1.4 HRM- Dual Career Employees, Employee Contract/ Leasing Global Competition, WTO and Labour Standards	<ul style="list-style-type: none">▪ To understand the meaning, definition and concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business.▪ Get well acquainted with human resource environment -technology and structure, network organisations, workforce diversity▪ To understand the, dual career employees, employee Contract/ leasing, Global Competition, , WTO and Labour Standards.	12
2	Human Resource Planning and Development	2.1 Objectives, Need and Estimation 2.2 Recruitment: Definition, Sources and Policy 2.3 Selection: Definition, Process and assessment, Interview and Inductio.	<ul style="list-style-type: none">▪ To understand the objectives of HRP and development.▪ To make students able to find the need and estimation of HRP and development.▪ Get well acquainted with the concept of	12

		<p>2.4 Retention of Manpower, Succession Planning.</p> <p>2.5.Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off.</p>	<p>recruitment and selection process with the retention of manpower and succession planning</p>	
3	Training and Development, Performance Appraisal and Merit Rating	<p>3.1 Training : Meaning Purpose, Importance, Benefits Training Process and Methodology</p> <p>3.2 Methods of Training, Evaluation and Feedback</p> <p>3.3. Competency mapping,: meaning, benefits of competency mapping, 9 box tool of HR, Model,</p> <p>3.4 Performance Appraisal : Definition, Methods, Result Based Performance,Appraisal Errors, Ethics in Performance Appraisal, 360 Degree Feedback.</p> <p>3.5 Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation</p>	<ul style="list-style-type: none"> ● To understand the meaning and Purpose of Training, Importance, Benefits, Training process and methodology and Develop ability to compare training and aids, evaluation of training programmes ● To understand the meaning and benefits of Competency mapping and also know the model. <ul style="list-style-type: none"> ▪ To make the students know about the concept of and methods of performance appraisal and result based performance. ▪ To be understand the difference between errors and ethics in performance appraisal and 360 degree feedback. ▪ To be well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation. 	12

4	Recent Trends in HRM	<p>4. 1E- HR- meaning, organization, Benefits and cost of E-HR and Future of E-HR, Digitized rewards and recognition, Online skill assessments, Biometric time tracking and security</p> <p>4.3 Recent Trends in HRM after covid 19 : Workplace Diversity, Flexi time, Work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process,</p>	<ul style="list-style-type: none"> ▪ To understand the meaning and concept of retirement, resignation, discharge, dismissals, suspension of an employee and Layoff. ▪ To know the concept of E-HR, there benefits, Cost effect and what is future of E-HR ▪ Get knowledge about the new trends in HRM development of technology HRM also change work culture, workplace, talent management, motivational approaches, learning Management System, d, Flexitime, Work from Home, Virtual Work, Artificial Intelligence (Workforce), Productivity of HR process, digitized rewards and reconition, online skill assessment, Bio metric time tracking and security etc. 	12
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Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment,	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels. https://youtu.be/6VTZb4Hn5vA	<ul style="list-style-type: none"> ▪ Evaluate the place of Human Resource Management in the Indian context. ▪ Project on analysis of one company and its policy regarding female employees in the workforce. 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of Human Resource Management, its Concept, Approaches, Functions ▪ Can identify that the HRM is profession or not. ▪ Able to cope with the concept Human Resource Environment.

		Case study, Jigsaw reading, Practical based learning			<ul style="list-style-type: none"> ▪ Place of female employee in the organisation. ▪ Identify the changing Role of Human Resource Management.
2	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Project on recruitment and selection process of one company. ▪ Fieldwork on retention of manpower and succession planning. 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Objectives of Human Resource Planning and Development. ▪ Need and Estimation for Human Resource Planning and Development. ▪ Can understand the recruitment and selection process. ▪ Understand the concept of Retention of Manpower, Succession Planning.
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Evaluate the roll of Training and Development and performance appraisal. ▪ Project work on training methods adopted by companies. 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Understand the Basic Concept and Purpose of Training, Importance, Benefits, Training process and methodology. ▪ Able to differentiate the various methods of Training and Aids, Evaluation of Training Programmes. ▪ Identify the changing Role of performance appraisal and result-based performance with the new concepts like errors, 360 Degree Feedback. ▪ Able to identify the concept of merit rating, job Evaluation, Job Enlargement, Job Enrichment, Job

4	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Case study of one company, which follows the policy of Retirement, Resignation, Discharge, Dismissal, Suspension and Lay off. ▪ Project on the new trends in HRM e.g. Work from Home, Artificial Intelligence (Workforce). 	<p>Rotation.</p> <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off. ▪ Identify he recent trends in HRM ▪
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Methods of Evaluation:

Unit	Internal Evaluation	External Evaluation	Suggested Add on Courses
I	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
II	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
III	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
IV	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop

RECOMMENDED BOOKS

- 1) Human Resource Management - Garry Dessler
- 2) Human Resource Management - R S Dwiwedi
- 3) Human Resource Management - V P Michael
- 4) Human Resource Management - Mirza and Saiyadin
- 5) Managing Human Resource - Arun Monappa
- 6) Strategic Human Resource Management - Charles R. Green

- 7) Strategic Human Resource Management – Kandula
- 8) Strategic Human Resource Management - Jeffery B. Mello
- 9) Personnel & Human Resource Management - Robert Mat & Jhon Jackson
- 10) Dynamics of Personnel Administration - Dr. Rudrabasavraj
- 11) Personnel & Human Resource Management- A. M. Saxena
- 12) Manushyabal Vyavasthapan Va Audyogik Sambandha- Dr. Madhavi Mitra.
- 13) Human resource Management in Modern India (Concept and Cases)= Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

14) Web reference

<https://www.youtube.com/user/cecedusat>

<https://www.swayamprabha.gov.in>

<http://cec.nic.in/cec>

<https://mhrd.gov.in/e-contents>

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Organizational Behaviour

Course Code: 314

Total Credits: 04

Objectives:

1. To make the students understand various concepts of organization behaviour
2. To provide in depth knowledge about process of formation of group behaviour in an organization set up
3. To know the motivational process and emotional intelligence.
4. To understand the concept of stress and conflict and effects of work culture

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	Introduction to Organizational Behaviour	1.1 Definition and Objectives of Organizational Behaviour. 1.2 Conceptual Study of Organizational Behaviour. 1.3 Role of Information Technology in Organization. 1.4 Impact of Globalization on Organizational Behavior 1.5 Five Model of Organizational Behavior	<ul style="list-style-type: none">▪ To understand the meaning, definition and concepts of OB and get the knowledge about the study and dimensions of OB▪ To understand the well acquainted organizational environment - technology and structure, network organizations, and global impact on OB.	12
2	Organizational Designs , Culture Personality & Attitudes	2.1 Horizontal Network and Virtual Designs. 2.2 Definition and Characteristics of Organizational Culture. 2.3 Creating and Maintaining Culture. 2.4 Meaning of Personality,,Attributes of Personality	<ul style="list-style-type: none">▪ To understand Networks and designs followed in OB▪ To know the detail knowledge about Organizational Culture▪ To understand the well acquainted	12

		2.5 Dimensions of Attitude, Attitude Change 2.6 Job Satisfaction, Outcomes of Job Satisfaction	with the concept Personality and its dimensions. <ul style="list-style-type: none"> ▪ To understand Concept, Changes and Outcomes from Job Satisfaction 	
3	Motivational processes & Emotional Intelligence	3.1 Meaning of Motivation, Types of Motives motivational Process, 3.2 Vroom's Expectancy Theory of motivation 3.3 Emotional Intelligence- meaning, Characteristics 3.4 Importance of Emotional Intelligence in the Workplace	<ul style="list-style-type: none"> ▪ To understand the meaning and Types of Motives ▪ To make the students know about the theory of Vroom's Expectancy ▪ To be understand the Concept and characteristics of Emotional Intelligence ▪ To be well acquainted with Emotional intelligence in the Workplace 	12
4	Stress And Conflict, Groups & Teams	4.1 Meaning & Causes of Stress, The Effects of Stress 4.2 Managing Stress 4.3 Concept of Conflict, Types of conflict, Work-life Balance. Extra Organizational, Organizational Group and Individual 4.4 Concept of Groups, Types of Groups 4.5 Concept of Team, Types of Teams and Team Building 4.6 Aspects of cross functional team	<ul style="list-style-type: none"> ▪ To understand the meaning and Causes of Stress ▪ Get detail knowledge about the Conflict ▪ To be understand Concept and Types of Group and Team building 	12

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.E-content developed by teacher https://www.youtube.com/watch?v=oLjddOh1jZU	<ul style="list-style-type: none"> ▪ Evaluate the place of Organizational Behaviour in the Indian context. ▪ Project on analysis the effects of covid 19 on OB 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of organizational Behaviour ▪ Able to cope with the role of technology in organization . ▪ Describe the theoretical and conceptual framework of Organizational Behavior ▪ Analyze the impact of globalization on OB
2	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case		<ul style="list-style-type: none"> ▪ Case study of company for know the characteristics of organizational culture. ▪ Project on various Dimensions of attitude. ▪ Research on job satisfaction of Govt./Semi Govt./Private 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The explain the horizontal and virtual designs ▪ Understand the characteristics organizational culture. ▪ Identify the process of impression management, define the concept of Personality. ▪ Explain the attributes of

		study, Jigsaw reading, Practical based learning		sector employee.	personality and various dimensions of attitude.
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	https://www.youtube.com/watch?v=I66gRKVdSRg&t=28s https://www.youtube.com/watch?v=7uQs1NxluKE	<p>3.5 Survey on employees Motivation factors</p> <p>3.6 Case study of one company for motivational theory</p> <p>3.7 Current trends in Emotional Intelligence</p>	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ .The defines the concept of motivation. ▪ Capacity to describe the types of motives. ▪ Capacity to analyse motivational process. ▪ Describe the theory of motivation. ▪ The definition of Emotional Intelligence, and explain the characteristics and Importance
4	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case	<p>Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels</p> <p>https://www.youtube.com/watch?v=xEHQcxaLr2s https://www.youtube.com/watch?v= 4ChIwT_Euo</p>	<ul style="list-style-type: none"> ▪ Case study of corporate sector in about conflict and conflict management ▪ Project on the effects of stress and conflict. ▪ Prepare PPT on Team Building concept 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The definition of stress, describe the causes of stress. ▪ Describe the effects of stress. ▪ The definition of Conflict and describe the types of conflict. ▪ The definition of Group and team. ▪ Explain the types of Teams and Team building.



SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management

Master of Commerce (Semester IV)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

(w.e.f. Academic Year-2020-2021)

CORE COMPULSARY SUBJECT

Subject: Capital Market and Financial Services

Course Code: 401

Total Credits: 04

Objectives:

1. To acquaint the students with working of capital market.
2. To make the students aware about the latest developments in the field of capital market in India.
3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
4. To give exposure of financial services offered by various agencies and financial adviser to students.

Skills to be developed:

1. To make aware about working of capital market in India.
2. To expose them to various instruments of capital market.
3. Students shall learn and acquire the knowledge of financial services offered by agencies.

Students will acquire skills about recent development in regulatory body SEBI

Unit No.	Topic	No. of Lectures	Teaching Method	Course Outcome
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1	<p>Capital market: 1.1 Meaning, Functions, Structure, Characteristics of Capital Market 1.2 Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds, 1.3 Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract - Options contract, 1.4 Trends in capital market in India.</p>	10	Lecture, PPT, Group Discussion, Library Work, Assignment,	Students will be able to learn the importance and working of capital market.
2	<p>Stock Market 2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes, 2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions. 2.3 Primary market – Functions of primary market - issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus, 2.4 Listing of Securities: procedure, annual return filing to stock exchange by share listed companies 2.5 Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFTY, Intraday Trading, Delivery Trading, -Derivatives trading</p>	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Student will be able to understand the working of BSE and NSE, and OTCEI in detail.
3	<p>Financial Services 3.1 Merchant banking and underwriting, collecting bankers : meaning, functions ,and services rendered, 3.2 Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services 3.3 Credit rating: meaning and need, various credit rating</p>	14	Lecture, PPT, Group Discussion, Library Work,	Students will be able to know the role of inter-mediatories, Mutual funds. Portfolio management.

	agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.		Assignment, Use of internet	
4	Securities and Exchange Board of India (SEBI) 4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends. 4.2 Investors education and redressal mechanism by SEBI 4.3 SEBI approved Financial adviser: Role and Functions.		Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors.
	Total	48		

Recommended Books:

1. M.Y. Khan: Indian Financial System-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments - Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.
4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
5. Rudder Dutta, Gaurav Dutta, and Sundram Indian Economy (Latest Edition), Himalaya Publishing House, New Delhi.

CORE COMPULSARY SUBJECT

Subject: Industrial Economic Environment

Course Code: 402

Total Credits: 04

Preamble –

In the present global era, growth of industries and knowledge of it is becoming imperative. This paper aims to provide basic knowledge to students about industrial growth and policies adopted by India since its independence. It also aims to make students acquainted with the changing industrial scenario of the country with focus on the main industries contributing in the industrial development of the country.

Scope of the programme –

Basic Knowledge of Industrial economic environment

➤ Objectives of the Course:

1. To provide knowledge about basic issues in Industrial Economic Environment to students.
2. To make students aware about Industrial pattern and growth in India and Industrial policies of India since independence.
3. To study the progress and current problems of major industries in India.

Unit No.	Unit Title	Content	Purpose & Skills to be Developed
1	Industrial Economic Environment	1.1 Industry: Meaning and Classification	1.To understand the concept of Economic Environment & its Constituents. 2. To understand the elements of Economic & Non-Economic environment. Skills: Conceptual skills, writing skills
		1.2 Economic Environment : Meaning and Definitions	
		1.3 Importance of Economic Environment	
		1.4 Factors Affecting Economic Environment	
		1.5 Role of Economic Environment in Industrial Development	
2	Industrial Growth and Pattern in Indian Economy	2.1 Role of Industries in Economic Development of India	1.To help students to know about changes in Industrial growth and pattern after 1991 2. To know the role & problems of public sector undertakings, small scale Enterprises & Multinational Corporations in global & competitive Environment Skills: Analytical skills, Critical Analysis
		2.2 Industrial Growth Pattern Since 8 th Plan	
		2.3 Public Sector industries –Role, Problems and Present Situation	
		2.4 Small Scale and Cottage Industries – Meaning, Role and Problems	
		2.5 Multinational Corporations and Indian Economy- Progress and Problems	

		2.6 Industrial Imbalance: Causes and Measures	
3	Industrial Policy and Issues	3.1. Meaning of Industrial Policy	1. Acquaint students with the broad features of industrial policies of Government of India since independence. 2. Recognizing progress & performance of SEZ in India. Skills: Writing skill, critical thinking&Improving analytical ability.
		3.2 Brief Outline of Industrial Policies : 1948, 1956, MRTP Act 1969, 1980	
		3.3 Industrial Policy of 1991 – Features and Impact	
		3.4 Special Economic Zone- Progress and Problems	
		3.5 Liberalization, Privatization and Globalization – Meaning, and Nature	
		3.6 Liberalization, Privatization and Globalization: Arguments for and Against	
		3.7 Impact of Globalization on Indian Industry	
4	Major Industries in India	4.1 Importance of Major Industries in India	To understand progress & problems of major industries in India. Skill: Communication & Analytical Skills
		4.2 Iron and Steel Industry: Progress and Problems	
		4.3 Cotton Textile Industry : Progress and Problems	
		4.4 Sugar Industry : Progress and Problems	
		4.5 Cement Industry : Progress and Problems	
		4.6 Service Industry: Information Technology Industry and Tourism Industry –Progress and Problems	

➤ **Teaching Methodology:**

Topic Number	Total Lectures	Innovative methods	Film shows and AV applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> • Open book discussion • Digital lectures • Reading • Projects 	You tube lectures	<ul style="list-style-type: none"> • Components of macroeconomic environment in India • Anatomy and functioning of Industries in India 	Will understand the impact of economic and non – economic factors affecting industrial environment
2	14	<ul style="list-style-type: none"> • Group discussion • Casestudies • Problem solving based learning 	<ul style="list-style-type: none"> • You tube lectures, • Lectures on SWAYAM Portal or any other online source 	<ul style="list-style-type: none"> • Analyze opportunities of growth of Small scale industries in India • Study the growth pattern of any MNC in 	Will understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc

				India	
3.	12	<ul style="list-style-type: none"> • Pairlearning • Groupdiscussion • Open book discussion 	<ul style="list-style-type: none"> • Teacher oriented PPTs. • You tubelectures 	<ul style="list-style-type: none"> • Impact privatization of railways in India • Trend of liberalization in India since 1991 	<ul style="list-style-type: none"> • Critically evaluate industrial polices in India • Analyze the impact of new industrial policy adopted by India.
4	12	<ul style="list-style-type: none"> • Groupdiscussion • Teacher driven power pointpresentation Games andsimulation 	<ul style="list-style-type: none"> • You tubelectures • OnlinePPTs 	<ul style="list-style-type: none"> • Increasing role of service industry in India. • Changing composition of industries in India. 	Will understand role, progress and problems of manufacturing and service industries in India

References:

1. **1 Business Environment**, Francis Cherunilam ,Himalaya Publishing House Pvt. Ltd., Mumbai
2. **Economics of Environment**, Garg M. R, RBSA Publishers, Jaipur
3. **Environmental Economics**, Singh G. N. Singh G. N. Mittal Publications,New Delhi
4. **Industrial Growth in India**, Ahluwalia J. J, Oxford University Press, New Delhi
5. **Industrial Economics in India**, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
6. **Industrial Economics**, Birthwal R. R., Wiley Eastern Ltd., New Delhi
7. **Environmental Economics: Theory & Applications.**, Singh &Shishodia, Sage Publication, New Delhi
8. **Economics of Environment of Business (with case studies)**, Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd.. Mumbai
9. **Indian Economy Its Growing Dimensions.**, Dhar P. K., Kalyani Publishers, New Delhi
10. **Datt&Sundharam's Indian Economy**, GauravDatt&AshwiniMahajan, S. Chand & Company Ltd., New Delhi
11. **Industrial Economics**, Singh A & A.N. Sadhu, Himalaya Publishing House Pvt. Ltd., Bombay
12. **Indian Economy- Its Development Experience.**, Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
13. **Indian Economy**, Tandon B. B., Tandon K. K., McGraw Hill Publishing Company Ltd., New Delhi
14. **Indian Economy: Problems of Development & Planning.**, Agrawal A. N., New Age International, New Delhi

15. India's Economic Policies., Jalan B., Viking, New Delhi

16. Industrial Economics – Indian Perspective, Francis Cherunilam, Himalaya Publishing House.

WEB REFERENCES:

Sr. no	Lectures	Films	Animation	PPTs	Articles
1	www.youtube.com/user/TheMrunalPatel	www.pbs.org/independents/blogs/earth-day-watch...	Eprints.manipal.edu/78288/1/search_paper_final[1].pdf	www.learnpick.in/.../1691/environmental-issues-india	www.preservearticles.com/economics/problems-in...
2	www.weforum.org/agenda/2017/10/eight-key-facts...	www.imdb.com/search/keyword/?keywords=industrial...	www.bbvaopenmind.com/en/technology/innovation/7	www.slideshare.net/luxminy/industrial...	www.yourarticlelibrary.com/industries/industrialization...
3	www.toppr.com/.../indian-industrial-policies	www.youtube.com/watch?v=jN2j6diwCFc	www.livemint.com/Consumer/srodhe895MOz60byz2e0DL/...	www.learnpick.in/private/documents/ppts/details/...	www.researchgate.net/publication/316284188_Major...
4	www.youtube.com/watch?v=yqzzqbkv16c	www.youtube.com/watch?v=W7Mfznn9OkM	---	www.eai.in/ref/ae/wte/typ/clas/india_industrial_wastes.html	www.yourarticlelibrary.com/industries/indian-industries...

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)

Subject: Recent Advances in Cost Auditing and Cost System

Course Code: 407

Total Credits: 04

Objectives:

1. To aware students with the recent trends in Cost Accounting and Cost Systems.
2. To acquaint students with Standards and applications Of Cost Accounting
3. To familiarise students with GST and Productive Audit.
4. To acquaint students with recent trends in Cost Accounting.

Unit No	Unit Title	Contents	Skill to developed
1	Cost Accounting Standards (CAS)	2,4,5,and 8 to24 (Drafts And Amendments' Subjects to Finalization from time to time)	Knowledge of Application of Cost Accounting Standards
2	Basics of GST audit And Productive Audit.	<ul style="list-style-type: none">• Meaning of GST Audit, Its applicability, Qualification and Disqualification of Auditor .Features, Scope and Benefits• Procedure for conducting of and reporting under GST Audit• Meaning, Features, scope and Benefits of Productive Audit.• Problems of Productive Audit and Means to overcome these Problems.	Detail understanding of GST and Productive Audit
3	Enterprise Resource Planning (ERP)	<ul style="list-style-type: none">• Introduction, Meaning, Features, Benefits & Limitations Of ERP• Benefits of Implementation of ERP• E-Costing -Features	In -Depth knowledge of ERP
4	Recent Trends In Cost Accounting	Introduction to Various techniques & tools of Manufacturing and its impact On Costing : <ul style="list-style-type: none">• Six Sigma• 5 S• TQM• Kaizen Technique.• Lean Manufacturing• Total Productive Maintenance• Business Process Re-Engineering• Artificial Intelligence• Robotics Manufacturing	Knowledge about recent trends in Cost Accounting.

Teaching Methodology

Sr No	Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	14	PPT	You tube lectures	PPT	Understand Cost Accounting Standards in depth
2	12	Guest Lecture by professionals.		Group Discussion	Understand GST and Productive Audit
3	10	Group discussion		Case studies	Understanding ERP
4	12	Study from web site how various companies apply recent trends in their organization.		Assignment	Able to understand different areas of recent changes

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
For all Units	Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc.	SPPU	Visit to industries and prepare a report on the visit.

References

Sr. No	Title of the Book	Author	Publisher	Place
1	Cost Accounting Standard	Institute Of Cost Accountant Of India Kolkata	ICAI INDIA	KOLKATA
2	A Handbook on Goods & Services Tax - GST	CA PUSHPENDRA SISODIA	Bharat Law House Pvt. Ltd.	

3	Enterprise Resource Planning	Veena Bansal	Pearson India	New Delhi
4	Bharat's GST Laws with rate of Tax on Goods and Services (Amended Bare Act Rule)	Bharat Law House	Bharat Law House Pvt. ltd	NEW DELHI
5	Lean Six Sigma	Bass and Issa	Mcgraw Hill	Noida
7	A Birds Eye view of GST	R.K.Jha and P.N.Singh	Asia Law House	Hydrabad
6	Total Productive Maintenance	<u>K.S. MADHAVAN</u> (AUTHOR),	SHINGO INSTITUTE OF JAPANESE MANAGEMENT	AMAZON

Web References:

<https://icmai.in>

www.globalcma.in

www.globalcma.in

<https://www.acieta.com/why-robotic-automation/robotics-manufacturing>

Note: 100 % of marks are allotted to Theory only.

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)
Subject: PROJECT WORK / CASE STUDIES Course Code: 408 Total Credits: 04

Project Work Will Carry 100 Marks. For Regular Students, Project Work Is Compulsory. The Option Of Case Studies Is Only For The Students Registered As An External Student. 'Students Are Expected To Prepare The Project Report Based On The Field Work And Survey And Studying The Current Trends Under The Guidance Of Their Guide Teacher'. They Will Have To Submit The Report On 31st March Every Year. Project Viva Voce Will Be Conducted At The End Of IV Semester But Before Theory Examination.

Guidelines Areas of Project Work Marks: 100

Students are required to Visit a Unit in Concerned Industry and submit their report on any of the following project topics.

1. Marginal Costing: Techniques Based on Annual Reports of Listed Companies. To Study the Application of Marginal Costing in Taking Managerial Decision.
2. Budgetary Control: Study of Procedure of Audit. A Study of Budgetary Control System Established therein and used for cost Control Purpose.
3. Statement of Cost of Production of the taxable goods(refer Rule 30 of the CGST Rules, 2017)
4. Environmental Audit.
5. Cost Audit: Audit Programme Understanding the Procedure of Cost Audit, Cost Accounting Record Rules of the Respective Industry and Preparation of Cost Audit Report.
6. Process Costing: process industry & Understanding the Use of Process Costing Method in the factory, Cost Analysis at Each Stage in Particular and Cost Analysis in General done inthe Sugar Factory.
7. Pricing Decisions: Visit to any Industry Understanding the different Methods and Techniques used by the Concern in pricing different Products.
8. Cost Control and Cost Reduction: Visit to any Manufacturing Concern and Understanding the different Methods used fruitfully by the Priority in Cost Control and Cost Reduction. **ISOProcedure.**
9. Contract Costing: Visit to Any Construction / Contracting firm and Understanding Ascertainment of Contract Cost, Allocation and Apportionment of different Expenses and Apportionment of profit on Incomplete Contract.

10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.
11. Recent Developments in Cost Accounting.
12. Application of Activity Based Costing.
13. Study of Job Evaluation and Merit Rating in Industrial Unit:
14. Application to Agro Based Industries i.e. fishery, dairy, poultry etc.
15. Cost Reduction Program and its Implementation:
16. Study of Costing Techniques and its use in Decision Making:
17. Application of Onion – Cash Crop, Sugarcane, Cotton, Horticulture etc.
18. Study of Various Measurement Policies (Risk Management)
19. Study of minimum wages.
20. Study of fixation or fees of Professional Courses,
21. Study of Cost Associate with Finance of Any Company
22. Study of Cost Structure of Different Companies from same Industry.
23. CSR under industry.

Note:

- The aforementioned titles are just for examples. Students can choose any other topic relevant to the syllabus in consultation with subject teacher.
- 50 % Marks are allotted to Viva-Voce whereas rest 50 % for the Project Work conducted by the students.

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Recent Advances in Business Administration

Course Code: 413

Total Credits: 04

- Objectives:**
1. To familiarize the students with the recent advancements in business administration
 2. To develop an understanding about tools and their application in the business.
 3. To understand the basic concepts of Change Management and their approaches.
 4. To impart adequate knowledge and analytical of cross cultural Management.
 5. To impart the basic concept and strategies of customer centric Management..
 6. To expose the students to the concept, Innovation Management

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	Contemporary Issues in Business Administration	1.1 Change management – Concept, Significance. Managing change-Important feature 1.2 Principals change Management 1.3 Dimensions Approaches towards managing change 1.4 Futuristic and strategic approach toward changing business environment	<ul style="list-style-type: none">▪ To understand the concept of change management and get the knowledge about the approaches management change and Important feature,,▪ To know the various dimensions Approaches towards managing change.▪ To get the futuristic and Strategic approaches due technology	12

2	Customer Centric Approach	<p>2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer .</p> <p>2.2 The challenges of becoming a customer-centric company</p> <p>2.3 Best practices to becoming a customer-centric company</p> <p>2.4 Ways to measure the success of a customer-centric company</p>	<ul style="list-style-type: none"> ▪ Get well acquainted with the concept strategies internal and external customers in customer centric approach ▪ To analyses the challenges before cutomer centeric organization ▪ To know the best practices and way to measure the success of customer centric company 	12
3	Cross- Cultural Management System	<p>3.1 Global management system- Concept, &Significance.</p> <p>3.2 Issues in cross cultural management.</p> <p>3.3Acquisition & mergers- Role & importance</p> <p>3.4 Current Trends in acquisitions & mergers on national & international scenario</p>	<ul style="list-style-type: none"> ▪ To understand the concept and significance of Global Management. ▪ To Know the cross cultural Management issues. ▪ To able to aquatint the role, importance and current trends in merger 	12
4	Turn Around and Innovation Management	<p>4.1Turn around Management - Concept & Significance, Techniques prerequisite for success.</p> <p>4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation</p> <p>4.3 Key Steps in Innovation Management</p> <p>4.4 Role of Government and Private Institutions in</p>	<ul style="list-style-type: none"> ▪ To know the concept significance and techniques/ ▪ To able to know the prerequisite for success. ▪ To get knowledge about the concept and significance of Restructuring and 	12

		promoting innovation	<p>Reengineering of Business.</p> <ul style="list-style-type: none"> ▪ To know the steps on innovation management. And also the role of various institution for promoting. 	
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Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.	<ul style="list-style-type: none"> ▪ Significance of change management in respect of covid 19 ▪ Project on covid 19 futuristic and strategic approach of change management. ▪ Impact of covid 19 on futuristic and strategic approach towards business environment 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of change management and get the knowledge about the approaches management change and Important feature. ▪ Can identify dimensions Approaches towards managing change. ▪ Able to cope with the futuristic and Strategic approaches due technology.

2	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Project on customer centric par after slowdown of economy ▪ Case study approach towards employee as internal customer 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Define the concept, strategies internal and external customers in customer centric approach ▪ Able to know the challenges before customer centric organization ▪ Identify the best practices and way to measure the success of customer centric company.
3	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	<ul style="list-style-type: none"> ▪ Company having cross boundary employees and its approach /its strategies of cross cultural management ▪ Case study of acquisition and merger in context of Indian multinational of any company 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Understand the concept and significance of Global Management. ▪ Able to Know the cross cultural Management issues. ▪ Able to identify to aquatint the role, importance and current trends in merger
4	12	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental	Relevant videos on YouTube and specific channels, Grouping for Educational	<ul style="list-style-type: none"> ▪ Case study of one company, which contributed in Indian Economy. ▪ Project on one 	<p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Understand the concept significance and techniques of turn around management

	learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Communication, E-Content, HRD Ministry TV channels	<p>innovative Idea which is useful for solution of business problems..</p> <ul style="list-style-type: none"> ▪ Significance of turnaround management after covid 19 	<ul style="list-style-type: none"> ▪ Identify the prerequisite for success. ▪ Able to identify the concept and significance of Restructuring and Reengineering of Business. ▪ Able to cope with the steps of innovation management. And also the role of various institution for promoting.
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Methods of Evaluation:

Unit	Internal Evaluation	External Evaluation	Suggested Add on Courses
I	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
II	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
III	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop
IV	Continuous Evaluation	Written exam as per University Guidelines and Schedule	Related Short Term Course/ Seminar/ Workshop

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Project work / Case Studies

Course Code: 414

Total Credits: 04

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Administration. The students will have to work under the guidance of concerned subject teacher. The project will carry total 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University. Note: The list of suggested areas for project work will be notified in due course. Case Studies: There will be a paper of case studies for external students. The paper will be set for 80 marks- to be converted to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case also will be covered & it will carry twenty (20) marks. Note: The paper of case studies will be offered only by external students only.

BUSINESS ADMINISTRATION – SUGGESTED TOPICS FOR PROJECT REPORT

CONTENTS:

- 1.CoverPage
- 2.CompanyCertificate
- 3.Guide Certificate
- 4.Acknowledgement
- 5.Declaration
- 6.Executive Summary

TENTATIVE CHAPTER SCHEM E

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS OBSERVATIONS

CHAPTER 7. FINDINGS CONCLUSIONS AND SUGGESTIONS

1. An empirical study on 360 degree performance appraisal in a private sector organization.
2. A study of lower/middle/top level management banks/private/public sector employees job satisfaction
3. A study of stress management related to work of the employees from IT Sector
4. A study on cross cultural management issues in a multinational company.
5. A study of ERP System of a private/public sector organization.
6. A comparative study of the impact of team work in two departments of an organization.
7. A study on overcoming of negative emotions and boosting motivation of managers in private/public sector organization.
8. A study on emotional intelligence amongst female employees at workplace in private/public sector employees.
9. A study of work-life balance of employees in an organization.
10. A study of work culture and work ethics in an organization.
11. A study of impact of Training of employees in an bank/private/public sector organization.
12. A study of impact and role of Job Rotation for the Positive outcome.(A case study)
13. A study on the pros and cons of VRS to employer and employees in an organization- (A case study)
14. A study of the problems involved with the resignation of an employee to both employer and employee.
15. A study on the prospects of manpower planning in organization.
16. A study of the awareness and utility of HRD and HRM in an organization.
17. A study on the problems related to job transfers of employees especially with reference to female employees.
18. An overview of ethics in performance appraisal in an organization.
19. A study of the HR environment of two companies.
20. A Study of the HR challenges in Employing Generation
21. A study of the HR challenges in Indian context.
22. A study of the employee retention strategies of two companies.
23. A study of the impact of change management of an organization.
24. A study of the techniques of turnaround management in an organization.
25. A study of the role and impact of information technology in indigenous and multinational companies.

26. A study of the financial position of a Company
27. A study of the capital structure and cost of capital of a company
28. A study of the working capital management
29. A study of the customer retention techniques adopted by Banks/Insurance/Travel and tourism/Telecom Companies.
30. Analytical study of the CSR practices adopted by companies.
31. A study on nature of organization climate and impact on Job satisfaction of employees.
32. A study on organization behavior & its impact on female employees functioning.
33. A study of organizational problems of the institution and their impact on functioning of role of employee.
34. Analytical study of business ethics practices adopted by companies.
35. A study of office structure and productivity
36. A Study of import and export organization culture
37. Impact of customer satisfaction strategies on customer retention in Bank /Insurance/Travelling /Telecom companies.
38. A study of service providing institute's effectiveness in customer satisfaction
39. Impact of customer satisfaction strategies on customer retention.
40. Assessment of customer satisfaction on Traveling/Banking/Insurance/Telecom industry.
41. A study of stress management related to work of the employees from IT. /Education/Newspaper/Banking /Insurance/Hospital/Travel/any service Sector.
42. A study of Production and Marketing strategies of small /medium / big companies.
43. A case study of any service providing Industries (Structure, Services, Productivity, Problems, Employability)
44. A study of Impact of quality control on organizational performance.
45. Appraisal of inventory control in manufacturing company.(case study of any company)
46. A study of Impact of production and control on operational cost of any company.
49. A study of the effect of material management techniques on production process.
