



JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T. LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)

"A" Road, Churchgate, Mumbai - 400 020, India.

Affiliated to
University of Mumbai

Program: BMS

Proposed Course: Management Studies

Semester IV

Credit Based Semester and Grading System (CBGS) with effect from the
academic year 2020-21

S.Y.BMS Syllabus

Academic year 2020-2021

Semester IV

Course Code	Course Title	Credits	Lectures/week
CBMS401	Foundation Course – Business Ethics	3	4
CMBS402	Strategic Management	4	4
CBMS403	Business Research Methods	4	4
CMBS404	Information Technology in Business	2	4
CBMS405	Direct Tax	4	4
CBMS406	Rural Marketing	4	4
CBMS407	Strategic Cost Management	4	4

SEMESTER IV – APPLICATION BASED LEARNING

<p>Course: CBMS401</p>	<p>Foundation Course (Credits :03 Lectures/Week:4L)</p> <p>Business Ethics</p>
	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To understand significance of ethics and ethical practices in businesses which are indispensable for progress of a country 2. To learn the applicability of ethics in functional areas like marketing, finance and human resource management 3. To understand the emerging need and growing importance of good governance and CSR by organisations 4. To study the ethical business practices, CSR and Corporate Governance practiced by various organisations
<p>Unit I</p>	<p>Introduction to Ethics and Business Ethics</p> <ul style="list-style-type: none"> • Ethics: Concept of Ethics, Evolution of Ethics, Nature of Ethics- Personal, Professional, Managerial Importance of Ethics, Objectives, Scope, Types – Transactional, Participatory and Recognition • Business Ethics: Meaning, Objectives, Purpose and Scope of Business Ethics Towards Society and Stakeholders, Role of Government in Ensuring Business Ethics Principles of Business Ethics, 3 Cs of Business Ethics – Compliance, Contribution and Consequences Myths about Business Ethics, Promoting ethical performance in India/ Ethical dimensions in business operations • Emotional Intelligence • Adversity Quotient
<p>Unit II</p>	<p>Ethics in Marketing, Finance and HRM</p> <ul style="list-style-type: none"> • Ethics in Marketing: Ethical issues in Marketing Mix, Unethical Marketing Practices in India, Ethical Dilemmas in Marketing, Ethics in Advertising and Types of Unethical Advertisements

	<ul style="list-style-type: none"> • Ethics in Finance: Scope of Ethics in Financial Services, Ethics of a Financial Manager – Legal Issues, Balancing Act and Whistle Blower, Ethics in Taxation, Corporate Crime - White Collar Crime and Organized Crime, Major Corporate Scams in India, Role of SEBI in Ensuring Corporate Governance, Cadbury Committee Report, 1992 • Ethics in Human Resource Management: Importance of Workplace Ethics, Guidelines to Promote Workplace Ethics, Importance of Employee Code of Conduct, Ethical LeadershipHuman, What is Humanity? Basic Human Respect Understanding Basic Human Rights (Introduction to Human Rights)
Unit III	<p>Corporate Governance</p> <ul style="list-style-type: none"> • Concept, History of Corporate Governance in India, Need for Corporate Governance • Significance of Ethics in Corporate Governance, Principles of Corporate Governance, Benefits of Good Governance, Issues in Corporate Governance • Theories- Shareholder Theory, Stakeholder Theory and Governance, Models of Corporate Governance • Corporate Governance in India, Emerging Trends in Corporate Government.
Unit IV	<p>Corporate Social Responsibility</p> <ul style="list-style-type: none"> • Meaning of CSR, Evolution of CSR, Types of Social Responsibility • Aspects of CSR- Responsibility, Accountability, Sustainability and Social Contract. What can constitute CSR? Social ethical concern that has been made compulsory today • Need for CSR • CSR Principles and Strategies • Issues in CSR - Legal implications of CSR • Social Accounting

	<ul style="list-style-type: none">• Tata Group's CSR Rating Framework• Sachar Committee Report on CSR• Ethical Issues in International Business Practices• Recent Guidelines in CSR• Society's Changing Expectations of Business with Respect to Globalization• Future of CSR
	<p>References</p> <ol style="list-style-type: none">1) Mohapatra, Gaur Krishna Das, Environmental Ecology, Vikas, Noida, 2008.2) Motilal, Shashi, and Nanda, Bijoy Lakshmi, Human Rights: Gender and Environment, Allied Publishers, New Delhi, 2007.3) Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep Publications, New Delhi, 2013.4) Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 20135) Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.

SEMESTER IV – APPLICATION BASED LEARNING

Course: CBMS402	Strategic Management(Credits :04 Lectures/Week:4L)
	Objectives: <ul style="list-style-type: none">• To develop conceptual skills in different area as well as their application in the corporate world.• To help student synthesize the factors in complex strategy and provide a professional framework for case analysis in terms of external & internal factors• To take the student through the generation of strategic alternatives and implementation. Course Description: This course deals with corporate level Policy & Strategy formulation areas.
Unit I	Introduction <ul style="list-style-type: none">• Business Policy- Meaning, Nature & importance• StrategicManagement-Meaning & Importance of Strategic management, Process & Levels of Strategy, Concept and importance of Strategic Business Units (SBU's)• Scanning the business Environment
Unit II	Strategy Formulation <ul style="list-style-type: none">• Situational Analysis and Business Strategy• Corporate Level Strategy• Directional Strategy• Models of Strategy making - BCG Matrix,GE9 Cell, porter's Five Forces, 7S framework

Unit III	<p>Strategy Implementation</p> <ul style="list-style-type: none"> • Organising For Action- Staffing –Staffing Follows Strategy, Selection & Management Development • Leading- Managing Corporate culture, Action Planning • International Issues in Strategy Implementation
Unit IV	<p>Strategy Evaluation</p> <ul style="list-style-type: none"> • Steps of Evaluation & Techniques of Control Strategic Information Systems • Problems in Measuring Performance • Other Strategic issues-Managing Technology & Innovation, • Small Businesses & Entrepreneurial venture
	<p>References</p> <ol style="list-style-type: none"> 1) Thomas L. Wheelen, J. David Hunger (2016) Concepts in Strategic Management and Business Policy (14 e),Delhi, Pearson Education 2) McGraw Hill Education 3) Ghosh P. K. (2013) Strategic Management- Text& Cases, New Delhi, Sultan Chand & Sons. 4) Frank T Rothaermel,(2012) loose-leaf for strategic Management: concepts and cases, Bengaluru, McGraw Hill Education

SEMESTER IV – APPLICATION BASED LEARNING

Course: CBMS403	Business Research Methods (Credits: 04 Lectures/Week: 4L)
	Objectives: <ul style="list-style-type: none">• To inculcate the analytical abilities and research skills Among the students.• To give hands on experience and learning in Business Research.
Unit I	Introduction to Business Research <ul style="list-style-type: none">• Types of research• Concepts in Research: Variables, Qualitative and Quantitative Research• Stages in research process.• Characteristics of Good Research• Hypothesis-Meaning, Nature, Significance, Types of Hypothesis, Sources.• Research design– Meaning, Definition, Need and Importance, Steps in research design, Essentials of a good research design, Areas / Scope of Research design and Types-Descriptive, Exploratory and causal.• Methods of sampling i) Non Probability Sampling ii) Probability Sampling
Unit II	Data Collection & Processing <ul style="list-style-type: none">• Types of data (Big data) and sources-Primary and Secondary data sources• Methods of collection of primary data<ul style="list-style-type: none">a) Observation- i) Structured and unstructured, ii) Disguised and undisguised, iii)mechanical observations (use of gadgets)

	<p>b) Experimental- i)Field ii) Laboratory</p> <p>c) Interview – i) Personal Interview ii) Focused group, iii) In- depth interviews – Method</p> <p>d) Survey– Telephonic survey, Mail, E-mail, Internet survey, Socialmedia, and Media listening.</p> <p>e) Survey instrument– i) Questionnaire designing.</p> <p>f) Types of questions– i) structured/ close ended and ii) unstructured/ open ended, iii) Dichotomous, iv) Multiple Choice Questions.</p> <p>g) Scaling techniques-i) Likert scale, ii) Semantic Differential scale</p> <p>h) Introduce Empirical and Desktop Data analysis</p> <p>i) Introduce Camel Ratio for Banking and NBFCs</p> <p>j) Internet based learning (Google Analytics)</p>
Unit III	<p>Data Analysis & Interpretation</p> <ul style="list-style-type: none"> • Processing of data– <ul style="list-style-type: none"> ▪ Editing- field and office editing, ▪ coding– meaning and essentials, ▪ tabulation – note • Analysis of data • Interpretation of data • Multivariate analysis– concept only • Testing of hypothesis– concept and problems–i)chi square test, ii) Z and t-test (for large and small sample) • Business intelligence and espionage • Data protection and consent (privacy) • Application of excel tool PDP loop

Unit IV	Advanced Techniques In Report Writing 15L <ul style="list-style-type: none">• Steps in writing a report, types of reports• Ethics and research• Objectivity, Confidentiality and anonymity in Research• Plagiarism
	References <ol style="list-style-type: none">1. Research for Marketing Decisions, Paul E. Green& Donald S. Tull, Prentice – Hall, 20092. Marketing Research- Text and Cases Harper W. Boyd Jr.&Ralph Westfall., Aitbs, 20063. Research methodology in Social sciences, O.R.Krishnaswami, Himalaya Publication, 20164. Business Research Methods, Donald R Cooper & Pamela Schindler, McGraw Hill, 20175. Marketing research and applied orientation, Naresh K Malhotra, Pearson, 2008

SEMESTER IV – APPLICATION BASED LEARNING

Course: CBMS404	Information Technology in Business Management - II (Credits:02 Lectures/Week: 4L)
	Objectives: <ul style="list-style-type: none">• To understand managerial decision-making and to develop perceptive of major functional area of MIS• To provide conceptual study of Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Key issues in implementation. This module provides understanding about emerging MIS technologies like ERP, CRM, SCM and trends in enterprise applications.• To learn and understand relationship between database management and data warehouse approaches, the requirements and applications of data warehouse• To learn outsourcing concepts. BPO/KPO industries, their structures, Cloud computing.
Unit I	Electronic Commerce and its Security & Networking 15L <p>Introduction, Meaning, Types of Commerce, Advantages and Limitations of E-Commerce, E-commerce Models based on revenue models: Advertising, Subscription, Sales, Transaction Fee, Affiliation with examples.</p> <p>1. E-Commerce Security</p> <p>Circuit Switching & Packet-Switched Networks, Transmission Control Protocol, Internet Protocol, Uniform Resource Locator, Hypertext Transfer Protocol, Simple Mail Transfer Protocol, Secure Sockets Layer, Essential Requirement for Safe E-Payment Transaction, Encryption & Decryption & Types of Encryptions, Digital Signature.</p>

	<p>2. Networking</p> <p>Data Communication, Components, Introduction and types Network (LAN, MAN, WAN), Network Topologies (Star, Bus, Ring, Tree, Mesh, Wireless mesh, Network Structure, Network Media, Satellite Communication, Network hardware.</p>
Unit II	<p>Advanced Spreadsheet</p> <ul style="list-style-type: none"> • MS-Excel: Creating and Using Templates, Manipulating data, Working with charts, Using formulas and logical operators, what-if analysis; Using Goal Seek Constants, relative, absolute & mixed cell references, (Solve examples based on each topics) • Statistical Functions: AVERAGEIF (), COUNT (), COUNTBLANK (), LARGE (), SMALL (). • Nested Functions: IF, Nested IF, SUMIF(), SUMIFS(), COUNTIF(), COUNTIFS() • Concatenate, Block Chain, Machine learning (AI), AR, VR • Database Functions: VLOOKUP(), HLOOKUP() • Financial Functions: PMT(),PPMT(), IPMT(), PV(), FV(), IRR(), NPER(), Rate() • Calculation of Interest, Calculation of Instalment, Calculation of Cash Flow etc. (Solve Examples based on each topics)
Unit III	<p>Graphic Designing</p> <ul style="list-style-type: none"> • Coral Draw: Getting to know the workspace and fonts, Using the toolbox, applying colour and Tone Effects, drawing objects like circle, Arc, Pie shapes, rectangles square polygon and star and editing them, creating a greeting card, Letterhead and data merge, creating a three-panel brochure for a Business, Business Card, Making Branded Logos, create own logo, Create Packaging etc. • Adobe Photoshop (Adobe Creative Cloud) • Reporting Language

	<ul style="list-style-type: none"> • IT Tools for forensic analysis
Unit IV	<p>Computerized Accounting Software -Tally</p> <ul style="list-style-type: none"> • Need for Accounting, Types of Accounts, Accounting Principles or Standards, Shortcut Keys • Introduction to Tally: Opening Screen of Tally(Gateway of Tally), Creating Company, Selecting Company, Shutting a Company, Altering/ Modifying Existing Company, Configuring Company • Accounting Information: Menu Related to Accounts, Predefined Groups, Groups (Creation, Displaying, Alteration, Deleting), Ledgers (Creation, Displaying, Alteration, Deleting), Buttons on the Button Panels. • Vouchers in Tally: List of Vouchers, Configuring Vouchers, Displaying Vouchers, Altering Vouchers, Duplicating Vouchers, Cancelling a • Vouchers Inventory Information: Stock Groups, Stock Categories, Stock Item, Godowns, Voucher Types, Units of Measure.
	<p>References</p> <ol style="list-style-type: none"> 1. Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S.Chand, New Delhi, 2012. 2. Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010. 3. Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011. 4. G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014 5. Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000.

SEMESTER IV – APPLICATION BASED LEARNING

Course: CBMS406	Rural Marketing (Credits :04 Lectures/Week:4L)
	Objectives: The objective of this course is to explore the students to the Agriculture and Rural Marketing environment so that they can understand consumer's and marketing characteristics of the same for understanding and contributing to the emerging challenges in the upcoming global economic scenario.
Unit I	Introduction to Rural Market <ul style="list-style-type: none">• Definition & Scope of Rural Marketing.• Rural Market in India-Size & Scope, Rural development as a core area, Efforts put for Rural development by government• Emerging Profile of Rural Markets in India,• Problems of rural market (lack of data)• Constraints in Rural Marketing and Strategies to overcome constraints
Unit II	Rural Market <ul style="list-style-type: none">• Understanding Market Place• Identifying Opinion leaders• Rural Consumer Vs Urban Consumers– a comparison.• Characteristics of Rural Consumers.• Rural Market Environment:<ul style="list-style-type: none">a)Demographics– Population, Occupation Pattern, Literacy Level;b)Economic Factors-Income Generation, Expenditure Pattern, Rural Demand and Consumption Pattern, Rural Market Index; Land Use Pattern,

	<p>c)Rural Infrastructure -Rural Housing, Electrification, Roads</p> <ul style="list-style-type: none"> • Rural Consumer Behaviour: meaning, Factors affecting Rural Consumer Behaviour-Social factors, Cultural factors, Technological factors, Lifestyle, Personality
Unit III	<p>Rural Marketing Mix</p> <ul style="list-style-type: none"> • Rural Marketing of Financial Products • Relevance of Marketing mix for Rural market/Consumers. • Product Strategies, Rural Product Categories-FMCGs, Consumer Durables, Agriculture Goods & Services; Importance of Branding, Packaging and Labelling. • Nature of Competition in Rural Markets, the problem of Fake Brands • Pricing Strategies & objectives • Promotional Strategies. Segmentation, Targeting & Positioning for rural market.

Unit IV	<p>Rural Marketing Strategies</p> <ul style="list-style-type: none"> • Use of Digital in Rural Market (basics) • Distribution Strategies for Rural consumers. • Channels of Distribution- HAATS, Mandis, E-choupal, Public Distribution System, Cooperative society, • Distribution Models of FMCG, Companies HUL, ITC etc. Distribution networks, Ideal distribution model for rural markets (Case study based) • Communication Strategy- Challenges in Rural Communication, Developing Effective Communication, Determining Communication Objectives, Designing the Message, Selecting the Communication, Channels. Creating Advertisements for Rural Audiences. • Rural Media- Mass media, Non-Conventional Media, Personalized media • Rural commodity marketing (fertilizers, pesticides, land checking service) New ways to reach out to rural India • Use of technology (commodity & FMCG) • Rural export marketing and rural marketing of agro- products
	<p>References</p> <ol style="list-style-type: none"> 1. Rural Marketing, Pradeep Kashyap, Pearson, 2016 2. Rural Marketing text and cases, C.S.G Krishnamacharyulu Pearson, 2010 3. Cases in Rural Marketing, C.S.G Krishnamacharyulu Pearson, 2003

SEMESTER IV – APPLICATION BASED LEARNING

<p>Course: CBMS409</p>	<p>Strategic Cost Management(Credits :04 Lectures/Week:4L)</p>
	<p>Objectives:</p> <p>Learners should develop skills of analysis, evaluation and synthesis in cost and management accounting. The subject covers the complex modern industrial organizations within which the various facets of decision-making and controlling operations take place.</p>
<p>Unit I</p>	<p>Introduction to Strategic Cost Management(Only Theory)</p> <p>Strategic Cost Management (SCM): Concept and Philosophy-Objectives of SCM-Environmental influences on cost management practices, Key elements in SCM</p> <p>Different aspects of Strategic Cost Management: Value Analysis & Value Engineering, Wastage Control, Disposal Management, Business Process Reengineering, Total Quality Management, Total Productive Maintenance, Energy Audit, Control of Total Distribution Cost & Supply Cost, Cost Reduction & Product Life Cycle Costing (An Overview)</p>
<p>Unit II</p>	<p>Activity Based Costing 15L</p> <p>Activity Based Management and Activity Based Budgeting: Concept, rationale, issues, limitations. Design and Implementation of Activity Based Costing (Practical Problems on ABC), Life Cycle Costing, Kaizen Costing, Back Flush Costing. Evaluation criterion; Return on Cash Systems; Transfer Pricing and Divisional Performance. Transfer Pricing in International Business- Related issues of taxation- Direct Tax</p>
<p>Unit III</p>	<p>Strategic Cost Management performance assessment (Only theory)</p> <p>Cost Audit & Management Audit under companies Act, with reference to strategic assessment of cost & managerial performance- Strategic Cost- Benefit Analysis of different business restructuring propositions- Entrepreneurial approach to cost Management, with reference to core competencies, strategic</p>

	advantages & long-term perspective of cost Management. Six Sigma, Learning Curve, Praise Analysis and Simulation
Unit IV	Variance Analysis & Responsibility Accounting (Practical Problems) 15L <ul style="list-style-type: none">• Costing (Material, Labour, Overhead, Sales & Profit)• Responsibility Accounting –Introduction, Types & Evaluation of Profit Centre and Investment Centre
	References <ol style="list-style-type: none">1. Strategic Cost Management and performance evaluation, Saravanaprasath, Wolters Kluwer, 20182. Strategic Cost Management, Ravi M. Kishore, Taxmann, 20173. Cost Management: Strategic emphasis, Blocher& Stout, Mc Graw Hill, 2010

SEMESTER IV – APPLICATION BASED LEARNING

Course: CBMS401	Direct Tax (Credits: 04 Lectures/Week: 4L)
	Objectives: To get the students acquainted with the functioning of the Direct Tax Law in India.
Unit I	Introduction to Income Tax Act, 1961. Definitions and Residential Status <ul style="list-style-type: none"> • Basic Terms (Section 2, 3, 4): Assesse, Assessment, Assessment Year, Business, Income, Previous Year, Person, Transfer. • Determination of Residential Status of Individual, Scope of total income (S. 5)
Unit II	Heads of Income- I <ul style="list-style-type: none"> • Salary (S. 15-17) • Income from house property (S. 22-27) • Profit and gain from business and profession (S. 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A and 43B)
Unit III	Heads of Income- II <ul style="list-style-type: none"> • Capital Gain (S. 45, 48, 49, 50 and 54) • Income from other sources (S. 56-59)
Unit IV	Deductions under Chapter VI A Deductions from total income (S. 80C, 80D, 80DD, 80E, 80U, 80TTA) Computation of taxable income and tax amount for Individuals Computation of total income and taxable income of Individuals.
	References: 1. Students Guide to Income Tax (simplified version) by V. K. Singhania and Monica Singhania, Taxmann 2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication

	3. Income Tax by T.M. Manorahan, Snow White
	4. Direct Tax ready reckoner by N.V. Mehta, Kuber Publication
	5. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education

Evaluation Scheme

Evaluation scheme for Application based courses

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test/ Project/ Assignment (20 Marks)

(ii) C.A.-II : Test/ Project/ Assignment (20 Marks)

II. Semester End Examination(SEE)- 60 Marks

