

**Criteria 1: Curricular Planning and Implementation**

**Metric No.: 1.3.1**

**Metric Title:** *Institution integrates cross-cutting issues relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability into the Curriculum*

**Index**

<b>Programme: Bachelor of Commerce (Banking &amp; Insurance) – (BBI)</b>			
<b>Course</b>	<b>Nature of Cross Cutting Issue</b>	<b>Sem. &amp; Module</b>	<b>Pg. No.</b>
Business Communication-I	Professional Ethics & Human Values	SEM – I MOD - II	1-4
Foundation Course - I	Gender Equity & Sensitiveness	SEM – I MOD – II, III	5-6
Organisational Behaviour	Human Values and Professional Ethics	SEM – III MOD - I	7-10
Entrepreneurship Management	Professional Ethics	SEM – IV MOD - IV	11-13
Financial Reporting & Analysis	Professional Ethics	SEM – V MOD - IV	14-16
Strategic Management	Professional Ethics	SEM – V MOD - II	17-18
Business Ethics and Corporate Governance	Human Values & Professional Ethics	SEM – V MOD – I, II, III, IV & V	19-20

<b>Programme with Programme Code: B.Com. (Accounting and Finance) – B.A.F.</b>			
<b>Course Title with Course Code</b>	<b>Nature of Cross Cutting Issue</b>	<b>Module</b>	<b>Pg. No.</b>
Business Communication-I	Professional Ethics & Gender Equity	SEM – I MOD - II	21-24
Foundation Course-I	Gender Equity & Sensitiveness	SEM – I MOD – II, III	25-26
Business Environment-I	Professional Ethics & Environment Sustainability	SEM – I MOD – II	27-28
Foundation Course– Contemporary Issues - III	Human Values, Environment & Sustainability	SEM – III MOD – I, II, III	29-30
Auditing-III	Professional Ethics	SEM – IV MOD - III	31-32



<b>Programme with Programme Code: B.Sc. (Information Technology) B.Sc. - IT</b>			
<b>Course Title with Course Code</b>	<b>Nature of Cross Cutting Issue</b>	<b>Module</b>	<b>Pg. No.</b>
Technical Communication Skills	Professional Ethics	SEM – I MOD - V	33-35
Green IT	Environment and Sustainability	SEM – II MOD – I, II, III, IV, V	36-37

<b>Programme: Bachelor of Commerce (B.Com.)</b>			
<b>Course</b>	<b>Nature of Cross Cutting Issue</b>	<b>Sem. &amp; Module</b>	<b>Pg. No.</b>
Business Communication-I	Professional Ethics	SEM – I MOD - I	38-40
Environmental Studies-I	Environment and Sustainability	SEM – I MOD – I, II, III, IV, V	41-42
Foundation Course-I	Gender Equity and Sensitiveness	SEM – I MOD – II, III	43-44
Environmental Studies-II	Environment and Sustainability	SEM – II MOD – I, II, III, IV	45-46
Advertising-I	Professional Ethics	SEM – III MOD – III	47-48
Foundation Course-III	Human Values Environment & Sustainability	SEM – III MOD – I, II	49-50
Financial Accounting & Auditing-VII	Professional Ethics	SEM – V MOD – V	51-52

<b>Programme: Bachelor of Management Studies (BMS)</b>			
<b>Course</b>	<b>Nature of Cross Cutting Issue</b>	<b>Sem. &amp; Module</b>	<b>Pg. No.</b>
Business Communication-I	Professional Ethics & Human Values	SEM – I MOD - II	54-56
Foundation Course-I	Gender Equity & Sensitiveness	SEM – I MOD – II, III	57-58
Foundation Course-III	Environment & Sustainability	SEM – III MOD – I, II, III, IV	59-60
Business Planning & Entrepreneurial Management	Gender Equity	SEM – III MOD – II	61-62
Integrated Marketing Communication	Professional Ethics	SEM – IV MOD – IV	63-64
Foundation Course-IV	Professional Ethics	SEM – IV MOD – I, II, III & IV	65-66



Sharda Education Society's

College Code : 11

# Anand Vishwa Gurukul Senior Night College

of Commerce & Science

Affiliated To University of Mumbai

ISO 9001 : 2008 Certified

No. Aff./ICD/ 2014 - 15 / 29449, 09th July, 2014

Tel : 9987929008, Email us : avgsrcollege@gmail.com

Financial Accounting	Professional Ethics	SEM – V MOD – V	67-68
Sales and Distribution Management	Professional Ethics	SEM – V MOD – IV	69-71
Customer Relationship Management	Professional Ethics	SEM – V MOD – IV	72-74
Retail Management	Professional Ethics	SEM – V MOD – IV	75-78
Marketing of Non-profit Organisations	Professional Ethics	SEM – VI MOD – IV	79-80

# University of Mumbai



**B.Com. (Banking & Insurance)  
Programme  
Three Year Integrated Programme -  
Six Semesters  
Course Structure**

**Under Choice Based Credit, Grading and  
Semester System**

***To be implemented from Academic Year- 2016-2017  
Progressively***

***Board of Studies-in-Banking & Finance, University of Mumbai***

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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)**  
**Programme at Semester I**  
**with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4. Business Communication - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Theory of Communication</b>
	<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	<b>Obstacles to Communication in Business World</b>
	<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility</p> <p>Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices:</p> <p>Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<b>Business Correspondence</b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b>            Developing an idea, using appropriate linking devices, etc            Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p><b>Activities</b></p> <ul style="list-style-type: none"> <li>▪ Listening Comprehension</li> <li>▪ Remedial Teaching</li> <li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li> <li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

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**Revised Syllabus of Courses of B.Com. (Banking & Insurance)**  
**Programme at Semester I**  
**with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course - I**

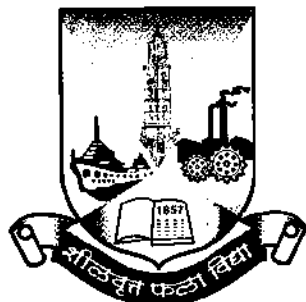
**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

# University of Mumbai



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
B.Com. (Banking & Insurance)  
Programme  
Second Year  
*Semester III and IV***

**Under Choice Based Credit, Grading and  
Semester System**

***(To be implemented from Academic Year 2017-2018)***  
***Board of Studies-in-Banking & Finance***

**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**1. Elective Courses (EC)**

**Organizational Behaviour**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	The Individual Behaviour	15
2	The Group Dynamics	15
3	The Organizational Dynamics	15
4	Organization Behaviour In Financial Services	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<p><b>The Individual Behaviour</b></p> <p>A) Personality: Meaning, Determinants of Personality, Major personality traits influencing OB, The Big Five Model, Trait Theory of personality, Psychoanalytic theory of Personality, Freud Stages of Personality Development, Locus of Control, Self-Monitoring.</p> <p>B) Learning: Meaning and Definition of Learning-The Learning Process, Principles of Learning, Theories of Learning-Classical conditioning, Operant Conditioning, Social Learning Theory, Learning through Reinforcement, Learning by Observing, Learning through Experience.</p> <p>C) Perception-Meaning, Factors Influencing Perception, Attribution Theory, Improving Perceptions- Johari Window, Empathy.</p> <p>D) Workplace Emotions, Values and Ethics: Meaning of Emotions, Cognitive Dissonance, Emotional Dissonance, Managing Emotions at Work (Emotional Labor) - The Six Universal Emotions. Meaning and Types of Values, Sources of Value systems, Values across Cultures, Values and Ethical Behaviour.</p> <p>E) Individual Decision Making: How are Decisions made in organization, Decision Making process, Decisional Styles.</p>
2	<p><b>The Group Dynamics</b></p> <p>A) Group Communication: Importance, Corporate Communication – Need, Importance and Techniques of Corporate Communication.</p> <p>B) Power and Politics: Meaning of Power, Bases of Power, Power Tactics, Organizational Politics, Reasons for Organizational Politics, Managing Organizational Politics.</p> <p>C) Negotiations: Meaning, Process, Strategies, Third Party Negotiations, Crisis Negotiations, Focus Areas of Negotiations.</p> <p>D) Transactional Analysis Model: Types of Transactions, Ego states, Life Positions, Elaboration of Transactional styles.</p> <p>E) Virtual teams and Group Cohesiveness: Structure, Types, Stages in Management of Virtual teams, Features of Cohesive Groups, Effects/Consequences/Impact of Group Cohesion.</p> <p>F) Group Decision-Making: Advantages, Disadvantages, Assumptions, Managing Group Decision-Making, Strength and Weakness of Group Decision-Making.</p>
3	<p><b>The Organizational Dynamics</b></p> <p>A) Organization structure: Meaning, Meaning and key features of the concept of Centralization, Decentralization, Span of control and Departmentation, Simple structure, Bureaucratic &amp; Matrix structure.</p> <p>B) New design options: Team structure, Virtual organizations, Boundary less organizations</p> <p>C) Organization structure differentiation: Strategy, Organization size, Technology &amp; Environment, Organizational Designs and employee behaviour.</p>

	<b>D) Organizational Climate: Impact of Communication, Impact of Rewards &amp; Punishment, Quality work life with reference to Banking &amp; Insurance, Job Frustration-Sources, Causes, Effects, Ways to Overcome Frustration, Impact of Frustration on Banking and Insurance companies.</b>
<b>4</b>	<b>Organization Behaviour In Banking and Insurance Sector</b>
	<b>A) Practices of OB in Banks and Insurance B) Issue of organization behaviour in Banks C) Strategies to manage issues of organization behaviour in banks D) Case Studies – Transfer, Promotion, Separation.</b>

**Revised Syllabus of Courses of B.Com. (Banking & Insurance)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**1. Elective Courses (EC)**

**Entrepreneurship Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	The Entrepreneur	15
2	Business Planning	15
3	Key Areas of New Ventures	15
4	Evolving Concepts in Entrepreneurship	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<p data-bbox="331 208 584 241"><b>The Entrepreneur</b></p> <p data-bbox="379 293 1410 472"><b>A) Entrepreneur:</b> Meaning, Nature, origin and development of entrepreneurship in India, Need and Importance, Core elements, Principles, Essentials, Types, Functions, Concept of entrepreneurship management, Motives behind being an entrepreneur, Entrepreneurial Process</p> <p data-bbox="379 517 1410 658"><b>B) Theories of Entrepreneurship:</b> Innovation Theory of Schumpeter, Need for Achievement Theory of McClelland, Risk Bearing Theory of knight, Hagen's Theory of Entrepreneurship, Economic Theory of Entrepreneurship.</p> <p data-bbox="379 703 1410 801"><b>C) Entrepreneurial Values and Attitudes,</b> Dominant characteristics of successful entrepreneurs, Internal and external factors for entrepreneurial motivation</p> <p data-bbox="379 846 1410 987"><b>D) Entrepreneurial Skills,</b> Identifying business opportunities, Role of creativity in Entrepreneurship, the creative process, the Innovation process, types of innovation, sources of innovation, principles of innovation, Sources of Business Ideas.</p>
2	<p data-bbox="331 1037 576 1070"><b>Business Planning</b></p> <p data-bbox="368 1122 1134 1339"><b>A) Forms of Entrepreneurial structures:</b></p> <ul data-bbox="432 1160 1134 1339" style="list-style-type: none"> <li>• Sole Proprietorship-meaning, merits and limitations.</li> <li>• Partnership-Meaning, Forms, merits and limitations.</li> <li>• Corporations-Meaning, merits and limitations.</li> <li>• Limited Liability partnerships and corporations.</li> <li>• Franchising-Meaning, types, merits and limitations.</li> </ul> <p data-bbox="368 1384 1410 1482"><b>B) Critical Factors for starting a new enterprise:</b> Personal, Environmental, Sociological factors. Problems of a New Venture- Financial, administrative, marketing, production and other problems.</p> <p data-bbox="368 1527 1410 1626"><b>C) Business Plan:</b> Meaning, Benefits, Developing a business plan, Environment scanning, Elements/Areas to be covered in a Business Plan, Project Report preparation, Contents of a Project Report.</p>
3	<p data-bbox="331 1686 703 1720"><b>Key Areas of New Ventures</b></p> <p data-bbox="320 1771 1410 1912"><b>A) Marketing:</b> New Product Development, Marketing Strategy for the new venture, Branding strategies, Distribution strategies, Pricing Strategies, Promotion strategies for new venture, Concept of Marketing Mix and Market segmentation, Marketing Plan</p> <p data-bbox="320 1957 1410 2024"><b>B) Operations:</b> Size and location of Enterprise, Layout, Inventory Control, Quality Control.</p>

	<p><b>C) Finance:</b> Sources of long term and short term finance, Debt fund-Meaning, Merits and limitations, Equity Fund- Meaning, merits and limitations, Concept of Break Even analysis, Venture Capital-Meaning, Merits and Limitations, Criteria for Evaluating New Venture Proposals by Venture Capitalist</p> <p><b>D) Human Resource:</b> Personnel Function, Important Labor Laws: Industrial Disputes Act, Factories Act, Provident Fund Act, Employee State Insurance Act, Payment of Wages Act, Minimum Wages Act, Payment of Gratuity Act, other related Acts and Role of HRD in new ventures.</p>
<b>4</b>	<b>Evolving Concepts in Entrepreneurship</b>
	<p><b>A) Social Entrepreneurship:</b> Meaning, Social responsibility of an entrepreneur</p> <p><b>B) Barriers to entrepreneurship:</b> Environmental, economic, non-economic, personal and entrepreneurial barriers.</p> <p><b>C) Intrapreneurship:</b> Meaning, Characteristics, Intrapreneurs Activities, types of Corporate Entrepreneurs, Corporate V/s Intrapreneurial culture, Climate, Fostering Intrapreneurial culture, Promoting intrapreneurship- Pinchot's Spontaneous teams and Formal Venture teams, establishing intrapreneurial ventures.</p> <p><b>D) Ethics and Entrepreneurship:</b> Defining Ethics, Approaches to Managerial ethics, ethics and business decisions, Ethical practices and code of conduct, Ethical considerations in corporate entrepreneurship.</p> <p><b>E) Institutional Support to Entrepreneurs:</b> Importance, Incentives and facilities, Entrepreneurship Development Institute of India (EDI), NSIC, Small Industries Development Organization (SIDO), National Institute for Entrepreneurship and Small Business Development (NIESBUD), Others, Key features of National Policy on Skill Development and Entrepreneurship 2015.</p>



**Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**1. Financial Reporting and Analysis  
(Corporate Banking & Insurance)**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Final Accounts of Banking Company	16
02	Final Accounts of Insurance Company	12
03	Preparation of Final Accounts of Companies	12
04	Cash Flow Analysis & Ethical Behavior and Implications for Accountants	12
05	Introduction to IFRS	08
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Final Accounts of Banking Company</b>
	<p>Legal Provisions in Banking Regulation Act, 1949 relating to Accounts.            Statutory Reserves including Cash Reserve and Statutory Liquidity Ratio.            Bills Purchase and Discounted, Rebate on Bill Discounted.            Final Accounts in Prescribed Form.            Non – performing Assets and Income from Non – performing Assets.            Classification of Advances: Standard, Sub – standard, Doubtful and Provisioning Requirement.</p>
2	<b>Final Accounts of Insurance Company</b>
	<p>(a) Preparation and Presentation of Corporate Final Accounts for Insurance Companies.            (b) Final Accounts in accordance with Insurance Legislation            (c) Study of Accounting Policies from Annual Reports of Listed Insurance Companies</p>
3	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant Provisions of Companies Act related to Preparation of Final Account (excluding cash flow statement)            Preparation of Financial Statements as per Companies Act. (excluding cash flow statement)            AS 1 in Relation to Final Accounts of Companies (Disclosure of Accounting Policies)            Adjustment for –</p> <ol style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> </ol> <p>Any other adjustments as per the prevailing accounting standard.</p>

Sr. No.	Modules / Units
4	<p><b>Cash Flow Analysis &amp; Ethical Behaviour and Implications for Accountants</b></p> <p><b>Cash Flow Analysis as per AS 3 ( Indirect Method Only )</b></p> <p><b>Ethical Behaviour and Implications for Accountants</b>  Introduction, Meaning of Ethical Behaviour  Financial Reports – Link between Law, Corporate Governance, Corporate Social Responsibility and Ethics.  Importance and Relevance of Ethical Behavior in Accounting Profession.  Implications of Ethical Values for the Principles Versus Rule Based Approaches to Accounting Standards  The Principal Based Approach and Ethics  The Accounting Standard Setting Process and Ethics  The IFAC Code of Ethics for Professional Accountants  Contents of Research Report in Ethical Practices  Implications of Unethical Behavior on Financial Reports  Company Codes of Ethics  The increasing role of Whistle – Blowing  Need to learn ethics.</p>
5	<p><b>Introduction to IFRS</b></p> <p><b>IFRS 1-</b> First Time Adoption of International Financial Reporting Standards  Objective, Scope, Definitions, First IFRS Financial Statements, Recognition and Measurement, Comparative Information, Explanation of Transition to IFRS, Reconciliations, Interim Financial Reports, Designation of Financial Assets or Financial Liabilities, Use of Fair Value as Deemed Cost, Use of Deemed Cost, Exceptions to Retrospective Application of other IFRS, Exemptions for Business Combination, Exemptions from other IFRS and Presentation and Disclosure.</p> <p><b>IFRS 2-</b> Share Based Payment – Objective, Scope, Definitions, Recognition, Equity Settled Share Based Payment Transactions, Transactions in Which Services are Received, Treatment of Vesting Conditions, Expected Vesting Period, Determining the Fair Value of Equity Instruments granted, Modifications of terms and conditions, Cancellation, Cash Settled Share Based Payment Transactions, Share Based Payment Transactions in Which The Terms of The Arrangement Provide The Counterparty With A Choice of Settlement, Share Based Payment Transactions in which the Terms of the Arrangement Provide the Entity with a Choice of Settlement, Share Based Payment Transactions Among Group Entities ( 2009 Amendments)  Disclosure.</p>

**Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**3. Strategic Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Strategic Management an Overview	15
02	Strategic Management Environment	10
03	Levels of Strategies and Analysis	10
04	Activating Strategy and Implementation	15
05	Strategic Evaluation and Control	10
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Strategic Management an Overview</b>
	Definitions, Strategic Decision Making, Levels of Strategic Management, Process of Strategic Management, Principles of Good Strategy, Elements of Strategic Management, Models of Strategic Management.
2	<b>Strategic Management Environment:</b>
	Importance of Politics in Strategic Management, Social, Political, and Technological forces, Role of Competition, National and Global Business Environment. Components of Environment, Environmental Scanning, Analysis of Strategies and Choice of Strategy. <b>Ethics, Social Responsibility</b> , Impact of Legal Factors in Strategic Management, SWOT Analysis.
3	<b>Levels of Strategies and Analysis</b>
	Corporate Level Strategies- Concentration, Integration and Diversification, Internationalization, Digitization. Process of Strategic Choice, Factors of Strategic Choice, Strategic Analysis.
4	<b>Activating Strategy and Implementation</b>
	Process and Nature of Strategy implementation, Barriers, Model of Strategy Implementation- Structural, Behavioral and Functional.
5	<b>Strategic Evaluation and Control</b>
	Standards, Benchmarking, Gap Analysis. Features and Importance of Evaluation, Barriers in Evaluation, Types. Strategic Control- Setting Standards, Comparison, Control Process, Systems, Approaches, Techniques of Evaluation and Control. Role of Information System.

**Revised Syllabus of Courses of B.Com. (Banking and Insurance)  
Programme at Semester V  
with effect from the Academic Year 2018-2019**

**1. Elective Courses (EC)**

**5. Business Ethics and Corporate Governance**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
01	Introduction to Business Ethics	10
02	Application of Ethical Theories in Business	10
03	Introduction to Corporate Governance	15
04	Genesis and Implementation of Corporate Governance in India	15
05	Global Scenario	10
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<p><b>Introduction to Business Ethics</b></p> <p>Definition, Meaning, Nature of Ethics, Meaning of Moral &amp; Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.</p>
2	<p><b>Application of Ethical Theories in Business</b></p> <p>Ethical Decision Making: Decision Making (Normal Dilemmas And Problems): (I) Utilitarianism (J. Bentham And J.S. Mill), (ii) Deontology (I. Kant) Virtue Ethics (Aristotle). Gandhain Approach In Management And Trusteeship, Importance And Relevance of Trusteeship Principle in Modern Business. Ethical Issues in Functional Areas of Business. Ethics in Advertising (Truth In Advertising). Ethical Issues in Finance,</p>
3	<p><b>Introduction to Corporate Governance</b></p> <p>Definition &amp; Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).</p>
4	<p><b>Genesis and Implementation of corporate Governance in India:</b></p> <p>Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of Corporate Governance and Issues in Corporate Governance. <b>Values:</b> Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business. <b>Implementation of Corporate Governance</b> Role of Board of Directors and Board Structure, Role of the Non- executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance &amp; CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.</p>
5	<p><b>Global Scenario</b></p> <p><b>Business Ethics in Global Economy.</b> Ethics in the Context of Global Economy, Relationship Between Business Ethics &amp; Business Development, Role of Business Ethics in Building a Civilized Society. <b>Corporate Governance and Issues Related to Scams</b> Corruption: Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.</p>

# University of Mumbai



**B.Com. (Accounting and Finance)  
Programme  
Three Year Integrated Programme -  
Six Semesters  
*Course Structure***

**Under Choice Based Credit, Grading and  
Semester System**

***To be implemented from Academic Year- 2016-2017  
Progressively***

***Board of Studies-in-Accountancy***



**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4. Business Communication - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Theory of Communication</b>
	<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	<b>Obstacles to Communication in Business World</b>
	<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<b>Business Correspondence</b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p><b>Commercial Terms used in Business Communication</b></p> <p><b>Paragraph Writing:</b>            Developing an idea, using appropriate linking devices, etc            Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p><b>Activities</b></p> <ul style="list-style-type: none"> <li>▪ Listening Comprehension</li> <li>▪ Remedial Teaching</li> <li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li> <li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Core Courses (CC)**

**6. Commerce -  
Business Environment - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	15
2	Business and Society	15
3	Contemporary Issues	15
4	International Environment	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Business and its Environment</b>
	a) Business Objectives, Dynamics of Business and its Environment, Types of Business Environment b) Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	<b>Business and Society</b>
	a) Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate b) Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option c) Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
3	<b>Contemporary Issues</b>
	a) Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit b) Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
4	<b>International Environment</b>
	a) Strategies for going Global: MNCs and TNCs, WTO b) Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2B. Skill Enhancement Courses (SEC)**

**Foundation Course- Contemporary Issues- III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<p><b>Human Rights Violations and Redressal</b></p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
2	<p><b>Dealing With Environmental Concerns</b></p> <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p>B. Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
3	<p><b>Science and Technology – I</b></p> <p>A. <b>Development of Science</b>- the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p>B. <b>Nature of science</b>- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p>C. <b>Science and Superstition</b>- the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p>D. <b>Science in everyday life</b>- technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
4	<p><b>Soft Skills for Effective Interpersonal Communication</b></p> <p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

**Revised Syllabus of Courses of B.Com. (Accounting and Finance)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**1. Elective Courses (EC)**

**Auditing - III**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Audit Report	15
2	Audit under Computerized Information System Environment	15
3	Professional Ethics	15
4	Investigation and Due Diligence	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Audit Report</b>
	Reporting requirement under the Companies Act Qualifications in Audit Report, Disclaimers in Audit Report Adverse Opinion, Disclosures, Reports & Certificate
2	<b>Audit under Computerized Information System Environment</b>
	Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls Approach to audit in CIS environment Use of computer for internal and management audit purposes Audit tools, test packs, computerized audit programmes Special aspects in Audit of E-Commerce Transaction.
3	<b>Professional Ethics</b>
	Code of Ethics with special reference to the relevant provisions of The Chartered Accountant Act and the Regulations thereunder The Chartered Accountant Act Schedules Members who are deemed to be in Practice Significance of the Certificate of Practice Disabilities for purpose of Membership Disciplinary Procedure Professional Misconduct
4	<b>Investigation and Due Diligence</b>
	Introduction Auditing and Investigation Steps in Investigation Special aspects in connection with Business Investigation Types of Investigation (only introduction) Meaning of Due Diligence Purpose of Due Diligence

**Note:** Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

AC-\_\_\_\_\_

Item No. \_\_\_\_\_

**UNIVERSITY OF MUMBAI****Syllabus for F.Y.B.Sc.****Programme: B.Sc.****Subject : Information****Technology****Semester – I and II****(CBCS)**

(Choice Based Credit System with effect from the  
academic year 2022-2023)

(To introduce with effect from the academic year  
2022-2023)

## Annexure I

<b>B. Sc (Information Technology)</b>		<b>Semester – I</b>	
<b>Course Name: Technical Communication Skills</b>		<b>Course Code: USIT105</b>	
<b>Periods per week (1 Period is 50 minutes)</b>		<b>5</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>2</b>	<b>75</b>
	<b>Internal</b>	<b>--</b>	<b>25</b>

**Course Objectives:**

- To recognize the importance of various types of communication in technical set up.
- To understand the dynamics in different forms of formal communication.
- To learn about active listening and the art of giving presentations and interviews.
- To learn the art of business writing and ethics in business communication across functional areas.
- To evaluate, analyze and interpret technical data.

<b>Unit</b>	<b>Details</b>	<b>Lectures</b>
<b>I</b>	<p><b>Fundamentals of Technical Communication</b> Introduction, The process of communication, Language as tool of communication, levels of communication, The flow of communication, Communication Networks, The importance of technical communication</p> <p><b>Barriers to communication</b> Definition of Noise, classification of Barriers</p> <p><b>Non-verbal Communication</b> Introduction, Definition, significance of nonverbal, forms of non -verbal communication, types of non-verbal communication</p>	<b>12</b>
<b>II</b>	<p><b>The Seven Cs of Effective Communication:</b> Completeness, Conciseness, Consideration, Concreteness, Clarity, Courtesy, Correctness</p> <p><b>Conversations</b> Introduction, Importance of Business conversion, Essential of Business conversion, Conversation Management</p> <p><b>Meeting and conferences</b> Introduction, Purpose of Meeting, planning a meeting, Meeting Process, Leading effective meeting, Evaluating meeting, planning conference, teleconferencing</p> <p><b>Group Discussion and team presentation</b> Introduction, Benefits of GD, Workplace GD guidelines, Functional and non functional roles in GD, Improving group performance, Assessment of group discussion ,Team presentation</p> <p><b>Email communication</b> Introduction, Advantages of email, problems in email communication, Email etiquettes, Techniques of writing Effective Email</p>	<b>12</b>
<b>III</b>	<p><b>Active Listening</b> Introduction, Type of listening, Traits of good listener, Active vs Passive listening, Implication of effective listening</p> <p><b>Effective presentation Strategies</b> Introduction, Defining purpose, Analyzing audience and Locale, Organizing contents, preparing outline, Visual Aids, Understanding Nuances of delivery, Kinesics</p> <p><b>Interview</b> Introduction, objectives, types of interview, job interviews</p>	<b>12</b>
<b>IV</b>	<p><b>Business writing</b> Introduction, Importance of written Business, Five main strategies of writing business messages</p>	



## Annexure I

	<p><b>Business correspondence</b> Business letter writing, common component of Business letter, Strategies for writing body of a letter, Types of Business letter, writing memos</p> <p><b>Business reports and proposal</b> What is report? Steps in writing routine Business report, parts of report, corporate reports and Business proposals</p> <p><b>Careers and Resume</b> Introduction to career building, resume format, traditional, electronic and video resumes, sending resume, follow up letters and online recruitment process</p>	
V	<p><b>Communication across Functional areas</b> Financial communication, MIS</p> <p><b>Ethics in Business Communication</b> Ethical communication, Values, ethics and communication, ethical dilemmas facing manager, strategic approaches to corporate ethics</p> <p><b>Creating and Using Visual Aids</b> Object, Models, Handouts, Charts and Graphs, Text Visuals , Formatting Computer generated charts, graphs and visuals</p>	12

Sr. No.	Title	Author/s	Publisher	Edition	Year
1.	Technical communication : principles and practices	Meenakshi Raman & Sangeeta Sharma	Oxford Higher Education		
2.	Business Communication	Meenakshi Raman & Prakash Singh	Oxford- Higher Education	2 <sup>nd</sup> edition	2006
3.	Effective Business Communication	Herta Murphy, Herbert Hildebrandt, Jane Thomas	Tata McGraw Hill	7 <sup>th</sup> edition	2008
4.	Professional Communication	Aruna Koneru	McGraw Hill		2008
5.	Business and Professional Communication Plans, Processes and Performance	James R. DiSanza Nancy J. Legge	Pearson Education	4 <sup>th</sup> Edition	
6.	Storytelling with data-a data visualization guide for business professionals	Cole Nussbaumer knaflic	Wiley		

**Course Outcome:****Learners will be able to,**

1. Analyze, synthesize and utilize the process and strategies from delivery to solving communication problem.
2. Learn the communication methodologies at workplace and learning about importance of team collaboration.
3. Learn about different technical communication such as presentations and interviews.
4. Understand and apply the art of written communication in writing reports, proposals.
5. Ground rules of ethical communication and MIS.
6. Understand the functions of graphs, maps, charts.



## Annexure I

<b>B. Sc (Information Technology)</b>		<b>Semester – II</b>	
<b>Course Name: Green IT</b>		<b>Course Code: USIT205</b>	
<b>Periods per week (1 Period is 50 minutes)</b>		<b>5</b>	
<b>Credits</b>		<b>2</b>	
		<b>Hours</b>	<b>Marks</b>
<b>Evaluation System</b>	<b>Theory Examination</b>	<b>2</b>	<b>75</b>
	<b>Internal</b>	<b>--</b>	<b>25</b>

**Course Objectives:**

- To understand the concept of Green Technology.
- To learn Green IT regulating Green IT and different standards.
- To understand the concept of minimizing power utilization in technology.
- To know about Green PCs, Green notebooks and servers and Green data centers.
- To know how the way of work is changing and understand implementation of Paperless work.
- To know the concept of Recycling.
- To understand Metrics for Green IT.

<b>Unit</b>	<b>Details</b>	<b>Lectures</b>
<b>I</b>	<p><b>Overview to Green IT:</b> Problems: Toxins, Power Consumption, Equipment Disposal, Company's Carbon Footprint: Measuring, Details, reasons to bother, Plan for the Future, Cost Savings: Hardware, Power.</p> <p><b>Regulating Green IT: Laws, Standards and Protocols</b> Introduction, The Regulatory Environment and IT Manufacturers RoHS, REACH, WEEE, Legislating for GHG Emissions and Energy Use of IT Equipment. Nonregulatory Government Initiatives, Industry Associations and Standards Bodies, Green Building Standards, Green Data Centres, Social Movements and Greenpeace.</p>	<b>12</b>
<b>II</b>	<p><b>Minimizing Power Usage:</b> Power Problems, Monitoring Power Usage, Servers, Low-Cost Options, Reducing Power Use, Data De-Duplication, Virtualization, Management, Bigger Drives, Involving the Utility Company, Low Power Computers, PCs, Linux, Components, Servers, Computer Settings, Storage, Monitors, Power Supplies, Wireless Devices, Software.</p> <p><b>Cooling:</b> Cooling Costs, Power Cost, Causes of Cost, Calculating Cooling Needs, Reducing Cooling Costs, Economizers, On-Demand Cooling, HP's Solution, Optimizing Airflow, Hot Aisle/Cold Aisle, Raised, Floors, Cable Management, Vapour Seal, Prevent Recirculation of Equipment Exhaust, Supply Air Directly to Heat Sources, Fans, Humidity, Adding Cooling, Fluid Considerations, System Design, Datacentre Design, Centralized Control, Design for Your Needs, Put Everything Together.</p>	<b>12</b>
<b>III</b>	<p><b>Greening IT:</b> Green PCs, Notebooks and Servers, Green Data Centres, Green Cloud Computing, Green Data Storage, Green Software, Green Networking and Communications.</p> <p><b>Changing the Way of Work:</b> Old Behaviours, starting at the Top, Process Reengineering with Green in Mind, Analysing the Global Impact of Local Actions, Steps: Water, Recycling, Energy, Pollutants, Teleworkers and Outsourcing, Telecommuting, Outsourcing, how to Outsource.</p> <p><b>Going Paperless:</b> Paper Problems, The Environment, Costs: Paper and Office, Practicality, Storage, Destruction, Going Paperless, Organizational Realities, Changing Over, Paperless Billing, Handheld Computers vs. the Clipboard, Unified Communications, Intranets, What to Include, Building an Intranet, Microsoft Office SharePoint Server 2007, Electronic Data Interchange (EDI), and Bolts, Value Added Networks, Advantages, Obstacles.</p>	<b>12</b>



## Annexure I

<p><b>IV</b></p>	<p><b>Recycling:</b> Means of Disposal, Recycling, Refurbishing, Make the Decision, Life Cycle, from beginning to end, Life, Cost, Green Design, Recycling Companies, Finding the Best One, Checklist, Certifications, Hard Drive Recycling, Consequences, cleaning a Hard Drive, Pros and cons of each method, CDs and DVDs, good and bad about CD and DVDs disposal, Change the mind-set, David vs. America Online.</p> <p><b>Hardware Considerations:</b> Certification Programs, EPEAT, RoHS, Energy Star, Computers, Monitors, Printers, Scanners, All-in-Ones, Thin Clients, Servers, Blade Servers, Consolidation, Products, Hardware Considerations, Planned Obsolescence, Packaging, Toxins, Other Factors, Remote Desktop, Using Remote Desktop, Establishing a Connection.</p>	<p>12</p>
<p><b>V</b></p>	<p><b>Greening Your Information Systems:</b> Initial Improvement Calculations, Selecting Metrics, Tracking Progress, Change Business Processes, Customer Interaction, Paper Reduction, Green Supply Chain, Improve Technology Infrastructure, Reduce PCs and Servers, Shared Services, Hardware Costs, Cooling.</p> <p><b>Staying Green:</b> Organizational Check-ups, Chief Green Officer, Evolution, Sell the CEO, SMART Goals, Equipment Check-ups, Gather Data, Tracking the data, Baseline Data, Benchmarking, Analyse Data, Conduct Audits, Certifications, Benefits, Realities, Helpful Organizations.</p>	<p>12</p>

Books and References:					
Sr. No.	Title	Author/s	Publisher	Edition	Year
1.	Green IT	Toby Velte, Anthony Velte, Robert Elsenpeter	McGraw Hill		2008
2.	Harnessing Green IT: Principles and Practices	San Murugesan, G. R. Ganadharan,	Wiley & IEEE.		
3.	Green Data Center: Steps for the Journey	Alvin Galea, Michael Schaefer, Mike Ebbers	Shroff Publishers and Distributers		2011
4.	Green IT	Deepak Shikarpur	Vishwkarma Publications,		2014
5.	Green Computing Tools and Techniques for Saving Energy, Money and Resources	Bud E. Smith	CRC Press		2014
	Green Computing and Green IT Best Practice	Jason Harris	Emereo		

**Course Outcomes:****Learners will be able to,**

- Understand the concept of Green IT and problems related to it.
- Know different standards for Green IT.
- Understand the how power usage can be minimized in Technology.
- Learn about how the way of work is changing.
- Understand the concept of recycling.
- Know how information system can stay Green Information system.





# University of Mumbai



**Bachelor of Commerce (B.Com)  
Programme  
Three Year Integrated Programme -  
Six Semesters  
*Course Structure***

**Under Choice Based Credit, Grading and  
Semester System**

*To be implemented from Academic Year- 2016-2017  
Progressively*

***Faculty of Commerce***

**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4. Business Communication - I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Business Correspondence	15
3	Language and Writing Skills	15
<b>Total</b>		<b>45</b>

**Note:**

*One tutorial per batch per week in addition to number of lectures stated above  
(Batch size as per the University norms)*

SN	Objectives
1	To develop awareness of the complexity of the communication process
2	To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
3	To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
4	To develop effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner
5	To demonstrate effective use of communication technology

SN	Expected Outcome
1	After successful completion of the course the learner should be able to enhance his Listening, Speaking, Reading and Writing skills to meet the challenges of the world

Sr. No.	Modules / Units
1	<p data-bbox="320 203 671 237"><b>Theory of Communication</b></p> <ol style="list-style-type: none"> <li data-bbox="320 259 1404 405">1. <b>Concept of Communication:</b> Models of Communication – Linear / Interactive / Transactional / Shannon and Weaver (To be only discussed in class) Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world</li> <li data-bbox="320 416 1404 528">2. <b>Impact of Technology Enabled Communication:</b> Types – Internet, Blogs, E – Mail, Moodle, Social Media ( Facebook, Twitter &amp; Whats’app Advantages &amp; Disadvantages</li> <li data-bbox="320 539 1404 651">3. <b>Communication at Workplace:</b> Channels - Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine, Methods – Verbal / Non Verbal (including Visual), Business Etiquettes</li> <li data-bbox="320 663 1404 887">4. <b>Business Ethics:</b> Ethics at workplace - Importance of Business Ethics Personal Integrity at the workplace Business Ethics and media Computer Ethics Corporate Social Responsibility</li> <li data-bbox="320 898 1404 1010">5. <b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological Barriers, Ways to Overcome these Barriers</li> <li data-bbox="320 1021 1404 1133">6. <b>Listening:</b> Importance of Listening Skills, Obstacles to Listening, Cultivating good Listening Skills</li> </ol>
2	<p data-bbox="320 1162 663 1196"><b>Business Correspondence</b></p> <ol style="list-style-type: none"> <li data-bbox="320 1218 1404 1330">1. <b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts-Full Block, Principles of Effective Letter Writing, Principles of effective E - mail Writing</li> <li data-bbox="320 1341 1404 1487">2. <b>Personnel Correspondence:</b> Statement of Purpose, Letter of Recommendation, Job Application Letter and Resume, Letter of Appointment (To be only discussed in class), Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation</li> </ol>
3	<p data-bbox="320 1498 687 1532"><b>Language and Writing Skills</b></p> <ol style="list-style-type: none"> <li data-bbox="320 1554 1404 1588">1. <b>Commercial Terms used in Business Communication (to be only discussed)</b></li> <li data-bbox="320 1599 1404 1711">2. <b>Paragraph Writing:</b> Developing an idea, using appropriate linking devices, etc Cohesion and Coherence etc</li> <li data-bbox="320 1722 1404 1928">3. <b>Tutorials Activities</b> Speaking Skills, Writing Skills, Remedial Grammar, Soft Skills – EQ, Conflict Management, Time Management (Students may be asked to make a Power Point Presentation on any topic of their choice in order to enhance LSRW – Listening / Speaking/ Reading / Writing)</li> </ol>

**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**5. Environmental Studies I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Environment and Ecosystem	13
2	Natural Resources and Sustainable Development	13
3	Populations and Emerging Issues of Development	13
4	Urbanisation and Environment	13
5	Reading of Thematic Maps and Map Filling	08
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Environment and Ecosystem</b>
	Environment: Meaning, definition, scope and its components; concept of an ecosystem: definition, Characteristics, components and types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.
2	<b>Natural Resources and Sustainable Development</b>
	Meaning and definitions ; Classification and types of resources, factors influencing resource utilisation; Resource conservation- meaning and methods- conventional and non-conventional resources , problems associated with and management of water, forest and energy resources- resource utilization and sustainable development
3	<b>Populations and Emerging Issues of Development</b>
	Population explosion in the world and in India and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index
4	<b>Urbanisation and Environment</b>
	Concept of Urbanisation – Problems of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities
5	<b>Reading of Thematic Maps and Map Filling</b>
	Reading of Thematic Maps (4 Lectures) Located bars, Circles, Pie charts, Isopleths, Choropleth, and Flow map, Pictograms - Only reading and interpretation. Map Filling: (4 Lectures) Map filling of World (Environmentally significant features) using point, line and polygon segment.

**Revised Syllabus of Courses of B.Com. Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**6. Foundation Course - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

**Topics for Project Guidance: Growing Social Problems in India:**

- Substance abuse- impact on youth & challenges for the future
- HIV/AIDS- awareness, prevention, treatment and services
- Problems of the elderly- causes, implications and response
- Issue of child labour- magnitude, causes, effects and response
- Child abuse- effects and ways to prevent
- Trafficking of women- causes, effects and response

**Note:**

**Out of the 45 lectures allotted for 5 units for Semester I, about 15 lectures may be allotted for project guidance**

**Revised Syllabus of Courses of B.Com. Programme at Semester II  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**5. Environmental Studies II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Solid Waste Management for Sustainable Society	13
2	Agriculture and Industrial Development	13
3	Tourism and Environment	13
4	Environmental Movements and Management	13
5	Map Filling	08
<b>Total</b>		<b>60</b>



Sr. No.	Modules / Units
1	<b>Solid Waste Management for Sustainable Society</b>
	Classification of solid wastes – Types and Sources of Solid Waste ; Effects of Solid Waste Pollution- Health hazards, Environmental Impacts; Solid Waste Management – solid waste management in Mumbai- Schemes and initiatives run by MCGM – role of citizens in waste management in urban and rural areas.
2	<b>Agriculture and Industrial Development</b>
	Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, desertification - Uneven Food Production – Hunger, Malnutrition and Food Security – Sustainable Agricultural practices Environmental Problems Associated with Industries – pollution -Global warming, Ozone Layer Depletion , Acid rain, - Sustainable Industrial practices – Green Business and Green Consumerism, Corporate Social Responsibility towards environment
3	<b>Tourism and Environment</b>
	Tourism: Meaning, Nature, Scope and importance –Typology of tourism-classification; Tourism potentials in India and challenges before India; New Tourism Policy of India; Consequences of tourism : Positive and Negative Impacts on Economy, Culture and environment- Ecotourism
4	<b>Environmental Movements and Management</b>
	Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghats movement; Environmental Management: Concept, need and relevance; Concept of ISO 14000 and 16000; Concept of Carbon Bank and Carbon Credit , EIA , ecological footprint; Environment Protection Acts; Concept and components of Geospatial Technology- Applications of GST in Environmental Management
5	<b>Map Filling</b>
	Map filling of Konkan and Mumbai (Environmentally significant features)

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - I**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Spécial Purpose Advertising	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Integrated Marketing Communications (IMC)</b>- Concept, Features, Elements, Role of advertising in IMC</li> <li>• <b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• <b>Classification of advertising:</b> Geographic, Media, Target audience and Functions.</li> </ul>
2	<b>Advertising Agency</b>
	<ul style="list-style-type: none"> <li>• <b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</li> <li>• <b>Agency and Client:</b> Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</li> <li>• <b>Careers in advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.</li> </ul>
3	<b>Economic &amp; Social Aspects of Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price.</li> <li>• <b>Social aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.</li> <li>• <b>Pro Bono/Social advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</li> </ul>
4	<b>Brand Building and Special Purpose Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</li> <li>• <b>Special purpose advertising:</b> Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.</li> <li>• <b>Trends in Advertising:</b> Media, Ad spends, Ad Agencies, Execution of advertisements</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6. Foundation Course- Contemporary Issues- III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Provisions, Violations and Redressal	12
2	Dealing With Environmental Concerns	11
3	Science and Technology I	11
4	Soft Skills for Effective Interpersonal Communication	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<p><b>Human Rights Violations and Redressal</b></p> <p>A. Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>B. Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>C. Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>D. Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(2 Lectures)</b></p> <p>E. People with Disabilities, Minorities, and the Elderly population- Constitutional and legal rights, Forms of violations, Redressal mechanisms. <b>(4 Lectures)</b></p>
2	<p><b>Dealing With Environmental Concerns</b></p> <p>A. Concept of Disaster and general effects of Disasters on human life- physical, psychological, economic and social effects. <b>(3 Lectures)</b></p> <p>B. Some locally relevant case studies of environmental disasters. <b>(2 Lectures)</b></p> <p>C. Dealing with Disasters - Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. <b>(3 Lectures)</b></p> <p>D. Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation. <b>(3 Lectures)</b></p>
3	<p><b>Science and Technology – I</b></p> <p>A. <b>Development of Science-</b> the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment. <b>(3 Lectures)</b></p> <p>B. <b>Nature of science-</b> its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. <b>(2 Lectures)</b></p> <p>C. <b>Science and Superstition-</b> the role of science in exploding myths, blind beliefs and prejudices; Science and scientific temper- scientific temper as a fundamental duty of the Indian citizen. <b>(3 Lectures)</b></p> <p>D. <b>Science in everyday life-</b> technology, its meaning and role in development; Interrelation and distinction between science and technology. <b>(3 Lectures)</b></p>
4	<p><b>Soft Skills for Effective Interpersonal Communication</b></p> <p><b>Part A</b> <b>(4 Lectures)</b></p> <p>I) Effective Listening - Importance and Features.</p> <p>II) Verbal and Non-Verbal Communication; Public-Speaking and Presentation Skills.</p> <p>III) Barriers to Effective Communication; Importance of Self-Awareness and Body Language.</p> <p><b>Part B</b> <b>(4 Lectures)</b></p> <p>I) Formal and Informal Communication - Purpose and Types.</p> <p>II) Writing Formal Applications, Statement of Purpose (SOP) and Resume.</p> <p>III) Preparing for Group Discussions, Interviews and Presentations.</p> <p><b>Part C</b> <b>(3 Lectures)</b></p> <p>I) Leadership Skills and Self-Improvement - Characteristics of Effective Leadership.</p> <p>II) Styles of Leadership and Team-Building.</p>

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**1 A. Discipline Specific Elective (DSE) Courses**

**Group A: Advanced Accountancy**

**1. Financial Accounting and Auditing VII -**

**Financial Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> <li>1. Closing Stock</li> <li>2. Depreciation</li> <li>3. Outstanding expenses and income</li> <li>4. Prepaid expenses and Pre received income</li> <li>5. Proposed Dividend and Unclaimed Dividend</li> <li>6. Provision for Tax and Advance Tax</li> <li>7. Bill of exchange ( Endorsement, Honour, Dishonour)</li> <li>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</li> <li>9. Unrecorded Sales and Purchases</li> <li>10. Good sold on sale or return basis</li> <li>11. Managerial remuneration on Net Profit before tax</li> <li>12. Transfer to Reserves</li> <li>13. Bad debt and Provision for bad debts</li> <li>14. Calls in Arrears</li> <li>15. Loss by fire ( Partly and fully insured goods)</li> <li>16. Goods distributed as free samples.</li> <li>17. Any other adjustments as per the prevailing accounting standard.</li> </ol>
2	<b>Internal Reconstruction</b>
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
3	<b>Buy Back of Shares</b>
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

Sr. No.	Modules / Units
4	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>
5	<b>Ethical Behaviour and Implications for Accountants</b>
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>



# University of Mumbai



## **Bachelor of Management Studies (BMS) Programme Three Year Integrated Programme- Six Semesters Course Structure**

**Under Choice Based Credit, Grading and  
Semester System**

***To be implemented from Academic Year- 2016-2017  
Progressively***

***Board of Studies-in-Business Management, University of Mumbai***

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Ability Enhancement Courses (AEC)**

**4. Business Communication- I**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

Sr. No.	Modules / Units
1	<b>Theory of Communication</b>
	<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees(A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax] Computers and E- communication Video and Satellite Conferencing</p>
2	<b>Obstacles to Communication in Business World</b>
	<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<b>Business Correspondence</b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>

**Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2016-2017**

**Skill Enhancement Courses (SEC)**

**5. Foundation Course -I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Overview of Indian Society</b>
	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
2	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
3	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
4	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
5	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

***Revised Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)***

**4. Foundation Course –III  
Environmental Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Environmental Concepts	12
2	Environment degradation	11
3	Sustainability and role of business	11
4	Innovations in business- an environmental Perspective	11
<b>Total</b>		<b>45</b>



Sr. No.	Modules / Units
1	<b>Environmental Concepts:</b>
	<ul style="list-style-type: none"> <li>● <b>Environment:</b> Definition and composition, Lithosphere, Atmosphere, Hydrosphere, Biosphere</li> <li>● <b>Biogeochemical cycles</b> - Concept and water cycle</li> <li>● Ecosystem &amp; Ecology; Food chain, food web &amp; Energy flow pyramid</li> <li>● <b>Resources:</b> Meaning, classification( Renewable &amp; non-renewable), types &amp; Exploitation of Natural resources in sustainable manner</li> </ul>
2	<b>Environment degradation</b>
	<ul style="list-style-type: none"> <li>● <b>Degradation</b>-Meaning and causes, degradation of land, forest and agricultural land and its remedies</li> <li>● <b>Pollution</b> – meaning, types, causes and remedies (land, air, water and others)</li> <li>● <b>Global warming:</b> meaning, causes and effects.</li> <li>● <b>Disaster Management:</b> meaning, disaster management cycle.</li> <li>● <b>Waste Management:</b> Definition and types -solid waste management anthropogenic waste, e-waste &amp; biomedical waste (consumerism as a cause of waste)</li> </ul>
3	<b>Sustainability and role of business</b>
	<ul style="list-style-type: none"> <li>● Sustainability: Definition, importance and Environment Conservation.</li> <li>● Environmental clearance for establishing and operating Industries in India.</li> <li>● EIA, Environmental auditing, ISO 14001</li> <li>● Salient features of Water Act, Air Act and Wildlife Protection Act.</li> <li>● Carbon bank &amp; Kyoto protocol</li> </ul>
4	<b>Innovations in business- an environmental perspective</b>
	<p><b>Non-Conventional energy sources-</b> Wind, Bio-fuel, Solar, Tidal and Nuclear Energy.</p> <p>Innovative Business Models: Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging, Waste management projects for profits ,other business projects for greener future</p>



**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester III  
With Effect from the Academic Year 2017-2018**

**3. Core Courses (CC)**

**5. Business Planning & Entrepreneurial Management**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Foundations of Entrepreneurship Development	15
2	Types & Classification Of Entrepreneurs	15
3	Entrepreneur Project Development & Business Plan	15
4	Venture Development	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	Entrepreneurship is one of the major focus areas of the discipline of Management. This course introduces Entrepreneurship to budding managers.
2	To develop entrepreneurs & to prepare students to take the responsibility of full line of management function of a company with special reference to SME sector.





Sr. No.	Modules / Units
1	<b>Foundations of Entrepreneurship Development:</b>
	<ul style="list-style-type: none"> <li>● <b>Foundations of Entrepreneurship Development:</b> Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Importance and significance of growth of entrepreneurial activities Characteristics and qualities of entrepreneur</li> <li>● <b>Theories of Entrepreneurship:</b> Innovation Theory by Schumpeter &amp; Imitating Theory of High Achievement by McClelland X-Efficiency Theory by Leibenstein Theory of Profit by Knight Theory of Social change by Everett Hagen</li> <li>● <b>External Influences on Entrepreneurship Development:</b> Socio-Cultural, Political, Economical, Personal. Role of Entrepreneurial culture in Entrepreneurship Development.</li> </ul>
2	<b>Types &amp; Classification Of Entrepreneurs</b>
	<ul style="list-style-type: none"> <li>● Intrapreneur – Concept and Development of Intrapreneurship</li> <li>● Women Entrepreneur – concept, development and problems faced by Women Entrepreneurs, Development of Women Entrepreneurs with reference to Self Help Group</li> <li>● Social entrepreneurship – concept, development of Social entrepreneurship in India. Importance and Social responsibility of NGO's.</li> <li>● Entrepreneurial development Program (EDP) – concept, factor influencing EDP. Option available to Entrepreneur. (Ancillarisation, BPO, Franchise, M&amp;A)</li> </ul>
3	<b>Entrepreneur Project Development &amp; Business Plan</b>
	<ul style="list-style-type: none"> <li>● Innovation, Invention, Creativity, Business Idea, Opportunities through change.</li> <li>● Idea generation – Sources – Development of product / idea,</li> <li>● Environmental scanning and SWOT analysis</li> <li>● Creating Entrepreneurial Venture – Entrepreneurship Development Cycle</li> <li>● Business Planning Process – The business plan as an Entrepreneurial tool, scope and value of Business plan.</li> <li>● Elements of Business Plan, Objectives, Market and Feasibility Analysis, Marketing, Finance, Organization &amp; Management, Ownership,</li> <li>● Critical Risk Contingencies of the proposal, Scheduling and milestones.</li> </ul>
4	<b>Venture Development</b>
	<ul style="list-style-type: none"> <li>● Steps involved in starting of Venture</li> <li>● Institutional support to an Entrepreneur</li> <li>● Venture funding, requirements of Capital (Fixed and working) Sources of finance, problem of Venture set-up and prospects</li> <li>● Marketing: Methods, Channel of Marketing, Marketing Institutions and Assistance.</li> <li>● New trends in entrepreneurship</li> </ul>

**Revised Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)  
Group B. Marketing Electives**

**1. Integrated Marketing Communication**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Integrated Marketing Communication	15
2	Elements of IMC – I	15
3	Elements of IMC – II	15
4	Evaluation & Ethics in Marketing Communication	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communication (IMC) program.
2	To understand the various tools of IMC and the importance of co-ordinating them for an effective marketing communication program.



Sr. No.	Modules / Units
1	<b>Introduction to Integrated Marketing Communication</b>
	<ul style="list-style-type: none"> <li>• Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC.</li> <li>• Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing</li> <li>• Communication process, Traditional and alternative Response Hierarchy Models</li> <li>• Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program.</li> </ul>
2	<b>Elements of IMC – I</b>
	<ul style="list-style-type: none"> <li>• <b>Advertising</b> – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising.</li> <li>• <b>Sales promotion</b> – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion, strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign.</li> </ul>
3	<b>Elements of IMC – II</b>
	<ul style="list-style-type: none"> <li>• <b>Direct Marketing</b> - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing</li> <li>• <b>Public Relations and Publicity</b> – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship</li> <li>• <b>Personal Selling</b> – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling</li> </ul>
4	<b>Evaluation &amp; Ethics in Marketing Communication</b>
	<ul style="list-style-type: none"> <li>• <b>Evaluating an Integrated Marketing program</b> – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate Test Markets – competitive responses, scanner data, Purchase simulation tests</li> <li>• <b>Ethics and Marketing communication</b> – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices</li> <li>• <b>Current Trends in IMC</b> – Internet &amp; IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.</li> </ul>



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**2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)**

**4. Foundation Course –IV  
Ethics & Governance**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Ethics and Business Ethics	12
2	Ethics in Marketing, Finance and HRM	11
3	Corporate Governance	11
4	Corporate Social Responsibility (CSR)	11
<b>Total</b>		<b>45</b>

**Objectives**

<b>SN</b>	<b>Objectives</b>
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



Sr. No.	Modules / Units
1	<p data-bbox="321 180 878 212"><b>Introduction to Ethics and Business Ethics</b></p> <ul style="list-style-type: none"> <li data-bbox="321 222 1399 411">● <b>Ethics:</b> Concept of Ethics, Evolution of Ethics, Nature of Ethics- Personal, Professional, Managerial Importance of Ethics, Objectives, Scope, Types – Transactional, Participatory and Recognition</li> <li data-bbox="321 422 1399 678">● <b>Business Ethics:</b> 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 Ethical Performance in Businesses in India</li> </ul>
2	<p data-bbox="321 695 829 726"><b>Ethics in Marketing, Finance and HRM</b></p> <ul style="list-style-type: none"> <li data-bbox="321 737 1399 842">● <b>Ethics in Marketing:</b> Ethical issues in Marketing Mix, Unethical Marketing Practices in India, Ethical Dilemmas in Marketing, Ethics in Advertising and Types of Unethical Advertisements</li> <li data-bbox="321 852 1399 1041">● <b>Ethics In Finance:</b> 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 Organised Crime, Major Corporate Scams in India, Role of SEBI in Ensuring Corporate Governance, Cadbury Committee Report, 1992</li> <li data-bbox="321 1052 1399 1157">● <b>Ethics in Human Resource Management:</b> Importance of Workplace Ethics, Guidelines to Promote Workplace Ethics, Importance of Employee Code of Conduct, Ethical Leadership</li> </ul>
3	<p data-bbox="321 1167 630 1199"><b>Corporate Governance</b></p> <ul style="list-style-type: none"> <li data-bbox="321 1209 1399 1272">● Concept, History of Corporate Governance in India, Need for Corporate Governance</li> <li data-bbox="321 1283 1399 1346">● Significance of Ethics in Corporate Governance, Principles of Corporate Governance, Benefits of Good Governance, Issues in Corporate Governance</li> <li data-bbox="321 1356 1399 1440">● Theories- Agency Theory, Shareholder Theory, Stakeholder Theory and Stewardship Theory</li> <li data-bbox="321 1451 1399 1514">● Corporate Governance in India, Emerging Trends in Corporate Governance, Models of Corporate Governance, Insider Trading</li> </ul>
4	<p data-bbox="321 1524 813 1556"><b>Corporate Social Responsibility (CSR)</b></p> <ul style="list-style-type: none"> <li data-bbox="321 1566 1130 1598">● Meaning of CSR, Evolution of CSR, Types of Social Responsibility</li> <li data-bbox="321 1608 1325 1640">● Aspects of CSR- Responsibility, Accountability, Sustainability and Social Contract</li> <li data-bbox="321 1650 529 1682">● Need for CSR</li> <li data-bbox="321 1692 716 1724">● CSR Principles and Strategies</li> <li data-bbox="321 1734 529 1766">● Issues in CSR</li> <li data-bbox="321 1776 578 1808">● Social Accounting</li> <li data-bbox="321 1818 805 1850">● Tata Group's CSR Rating Framework</li> <li data-bbox="321 1860 773 1892">● Sachar Committee Report on CSR</li> <li data-bbox="321 1902 943 1934">● Ethical Issues in International Business Practices</li> <li data-bbox="321 1944 667 1976">● Recent Guidelines in CSR</li> <li data-bbox="321 1986 1252 2018">● Society's Changing Expectations of Business With Respect to Globalisation</li> <li data-bbox="321 2028 537 2060">● Future of CSR</li> </ul>



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**Elective Courses (EC)**

**Group A: Finance Electives**

**4. Financial Accounting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Underwriting of Shares & Debentures	12
3	Accounting of Transactions of Foreign Currency	15
4	Investment Accounting (w.r.t. Accounting Standard- 13)	10
5	Ethical Behaviour and Implications for Accountants	08
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	To acquaint the learners in preparation of final accounts of companies
02	To study provisions relating to underwriting of shares and debentures
03	To study accounting of foreign currency and investment
04	To understand the need of ethical behaviour in accountancy

Sr. No.	Modules / Units
1	<b>Preparation of Final Accounts of Companies</b>
	Relevant provisions of Companies Act related to preparation of Final Accounts (excluding cash flow statement) Preparation of financial statements as per Companies Act (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)
2	<b>Underwriting of Shares &amp; Debentures</b>
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to Issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract- Practical problems
3	<b>Accounting of Transactions of Foreign Currency</b>
	In relation to purchase and sale of goods, services, assets, loan and credit transactions. Computation and treatment of exchange rate differences.
4	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>
	For shares (variable income bearing securities) For Debentures/Preference shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.
5	<b>Ethical Behaviour and Implications for Accountants</b>
	Introduction, Meaning of ethical behavior Financial Reports – link between law, corporate governance, corporate social responsibility and ethics. Need of ethical behavior in accounting profession . Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Contents of Research Report in Ethical Practices Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of Whistle – Blowing

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**Elective Courses (EC)  
Group B: Marketing Electives**

**3. Sales and Distribution Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction	15
2	Market Analysis and Selling	15
3	Distribution Channel Management	15
4	Performance Evaluation, Ethics and Trends	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To develop understanding of the sales & distribution processes in organizations
2	To get familiarized with concepts, approaches and the practical aspects of the key decision making variables in sales management and distribution channel management



SN	Modules/ Units
1	<b>Introduction</b>
	<p><b>a) Sales Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Role of Sales Department, Evolution of Sales Management</li> <li>• Interface of Sales with Other Management Functions</li> <li>• Qualities of a Sales Manager</li> <li>• Sales Management: Meaning, Developments in Sales Management- Effectiveness to Efficiency, Multidisciplinary Approach, Internal Marketing, Increased Use of Internet, CRM, Professionalism in Selling.</li> <li>• Structure of Sales Organization – Functional, Product Based, Market Based, Territory Based, Combination or Hybrid Structure</li> </ul> <p><b>b) Distribution Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance, Role of Distribution, Role of Intermediaries, Evolution of Distribution Channels.</li> </ul> <p><b>c) Integration of Marketing, Sales and Distribution</b></p>
2	<b>Market Analysis and Selling</b>
	<p><b>a) Market Analysis:</b></p> <ul style="list-style-type: none"> <li>• Market Analysis and Sales Forecasting, Methods of Sales Forecasting</li> <li>• Types of Sales Quotas – Value Quota, Volume Quota, Activity Quota, Combination Quota</li> <li>• Factors Determining Fixation of Sales Quota</li> <li>• Assigning Territories to Salespeople</li> </ul> <p><b>b) Selling:</b></p> <ul style="list-style-type: none"> <li>• Process of Selling, Methods of Closing a Sale, Reasons for Unsuccessful Closing</li> <li>• Theories of Selling – Stimulus Response Theory, Product Orientation Theory, Need Satisfaction Theory</li> <li>• Selling Skills – Communication Skill, Listening Skill, Trust Building Skill, Negotiation Skill, Problem Solving Skill, Conflict Management Skill</li> <li>• Selling Strategies – Softsell Vs. Hardsell Strategy, Client Centered Strategy, Product-Price Strategy, Win-Win Strategy, Negotiation Strategy</li> <li>• Difference Between Consumer Selling and Organizational Selling</li> <li>• Difference Between National Selling and International Selling</li> </ul>

SN	Modules/ Units
3	<b>Distribution Channel Management</b>
	<ul style="list-style-type: none"> <li>• Management of Distribution Channel – Meaning &amp; Need</li> <li>• Channel Partners- Wholesalers, Distributors and Retailers &amp; their Functions in Distribution Channel, Difference Between a Distributor and a Wholesaler</li> <li>• Choice of Distribution System – Intensive, Selective, Exclusive</li> <li>• Factors Affecting Distribution Strategy – Locational Demand, Product Characteristics, Pricing Policy, Speed or Efficiency, Distribution Cost</li> <li>• Factors Affecting Effective Management Of Distribution Channels <ul style="list-style-type: none"> <li>▪ Channel Design</li> <li>▪ Channel Policy</li> <li>▪ Channel Conflicts: Meaning, Types – Vertical, Horizontal, Multichannel, Reasons for Channel Conflict</li> <li>▪ Resolution of Conflicts: Methods – Kenneth Thomas’s Five Styles of Conflict Resolution</li> <li>▪ Motivating Channel Members</li> <li>▪ Selecting Channel Partners</li> <li>▪ Evaluating Channels</li> <li>▪ Channel Control</li> </ul> </li> </ul>
4	<b>Performance Evaluation, Ethics and Trends</b>
	<p><b>a) Evaluation &amp; Control of Sales Performance:</b></p> <ul style="list-style-type: none"> <li>• Sales Performance – Meaning</li> <li>• Methods of Supervision and Control of Sales Force</li> <li>• Sales Performance Evaluation Criteria- Key Result Areas (KRAs)</li> <li>• Sales Performance Review</li> <li>• Sales Management Audit</li> </ul> <p><b>b) Measuring Distribution Channel Performance:</b></p> <ul style="list-style-type: none"> <li>• Evaluating Channels- Effectiveness, Efficiency and Equity</li> <li>• Control of Channel – Instruments of Control – Contract or Agreement, Budgets and Reports, Distribution Audit</li> </ul> <p><b>c) Ethics in Sales Management</b></p> <p><b>d) New Trends in Sales and Distribution Management</b></p>

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**Elective Courses (EC)**

**Group B: Marketing Electives**

**4. Customer Relationship Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Introduction to Customer Relationship Management	15
2	CRM Marketing Initiatives, Customer Service and Data Management	15
3	CRM Strategy, Planning, Implementation and Evaluation	15
4	CRM New Horizons	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management
2	To provide insight into CRM marketing initiatives, customer service and designing CRM strategy
3	To understand new trends in CRM, challenges and opportunities for organizations

SN	Modules/ Units
1	<b>Introduction to Customer Relationship Management</b>
	<ul style="list-style-type: none"> <li>• Concept, Evolution of Customer Relationships: Customers as strangers, acquaintances, friends and partners</li> <li>• Objectives, Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM</li> <li>• Relationship Marketing and CRM: Relationship Development Strategies: Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements, Relationship Challenges</li> </ul>
2	<b>CRM Marketing Initiatives, Customer Service and Data Management</b>
	<ul style="list-style-type: none"> <li>• CRM Marketing Initiatives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing</li> <li>• CRM and Customer Service: Call Center and Customer Care: Call Routing, Contact Center Sales-Support, Web Based Self Service, Customer Satisfaction Measurement, Call-Scripting, Cyber Agents and Workforce Management</li> <li>• CRM and Data Management: Types of Data: Reference Data, Transactional Data, Warehouse Data and Business View Data, Identifying Data Quality Issues, Planning and Getting Information Quality, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting</li> </ul>
3	<b>CRM Strategy, Planning, Implementation and Evaluation</b>
	<ul style="list-style-type: none"> <li>• Understanding Customers: Customer Value, Customer Care, Company Profit Chain: Satisfaction, Loyalty, Retention and Profits</li> <li>• Objectives of CRM Strategy, The CRM Strategy Cycle: Acquisition, Retention and Win Back, Complexities of CRM Strategy</li> <li>• Planning and Implementation of CRM: Business to Business CRM, Sales and CRM, Sales Force Automation, Sales Process/ Activity Management, Sales Territory Management, Contact Management, Lead Management, Configuration Support, Knowledge Management CRM Implementation: Steps- Business Planning, Architecture and Design, Technology Selection, Development, Delivery and Measurement</li> <li>• CRM Evaluation: Basic Measures: Service Quality, Customer Satisfaction and Loyalty, Company 3E Measures: Efficiency, Effectiveness and Employee Change</li> </ul>

4	CRM New Horizons
	<ul style="list-style-type: none"><li>• e-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM:</li><li>• Software App for Customer Service:<ul style="list-style-type: none"><li>▪ Activity Management, Agent Management, Case Assignment, Contract Management, Customer Self Service, Email Response Management, Escalation, Inbound Communication Management, Invoicing, Outbound Communication Management, Queuing and Routing, Scheduling</li></ul></li><li>• Social Networking and CRM</li><li>• Mobile-CRM</li><li>• CRM Trends, Challenges and Opportunities</li><li>• Ethical Issues in CRM</li></ul>

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**Elective Courses (EC)  
Group B: Marketing Electives**

**2. Retail Management**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Retail Management- An overview	15
2	Retail Consumer and Retail Strategy	15
3	Merchandise Management and Pricing	15
4	Managing and Sustaining Retail	15
	<b>Total</b>	<b>60</b>

**Objectives**

SN	Objectives
1	To familiarize the students with retail management concepts and operations
2	To provide understanding of retail management and types of retailers
3	To develop an understanding of retail management terminology including merchandize management, store management and retail strategy.
4	To acquaint the students with legal and ethical aspects of retail management
5	To create awareness about emerging trends in retail management

SN	Modules/ Units
1	<p><b>Retail Management- An overview</b></p> <p><b>a) Retail Management:</b></p> <ul style="list-style-type: none"> <li>• Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management</li> </ul> <p><b>b) Retail Formats:</b></p> <ul style="list-style-type: none"> <li>• Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India, Multichannel Retailing: Meaning and Types, E-tailing: Meaning, Advantages and Limitations</li> </ul> <p><b>c) Emerging Trends in Retailing</b></p> <ul style="list-style-type: none"> <li>• Impact of Globalization on Retailing</li> <li>• I.T in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels</li> <li>• FDI in Retailing: Meaning, Need for FDI in Indian Retail Scenario</li> <li>• Franchising: Meaning, Types, Advantages and Limitations, Franchising in India</li> <li>• Green Retailing</li> <li>• Airport Retailing</li> </ul>
2	<p><b>Retail Consumer and Retail Strategy</b></p> <p><b>a) Retail Consumer/Shopper:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers</li> </ul> <p><b>b) CRM in Retail:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Objectives</li> <li>• Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community</li> </ul> <p><b>c) Retail Strategy:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Steps in Developing Retail Strategy, Retail Value Chain</li> </ul> <p><b>d) Store Location Selection:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Types of Retail Locations, Factors Influencing Store Location</li> </ul> <p><b>e) HRM in Retail:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Significance, Functions</li> <li>• Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers and Retail Store Chain/Department Store</li> </ul>

SN	Modules/ Units
3	<b>Merchandise Management and Pricing</b>
	<p><b>a) Merchandise Management</b></p> <ul style="list-style-type: none"> <li>• Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process, Merchandise Category – Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise</li> </ul> <p><b>b) Buying Function:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam’s Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer</li> </ul> <p><b>c) Concept of Lifestyle Merchandising</b></p> <p><b>d) Private Label</b></p> <ul style="list-style-type: none"> <li>• Meaning, Need and Importance, Private Labels in India</li> </ul> <p><b>e) Retail Pricing</b></p> <ul style="list-style-type: none"> <li>• Meaning, Considerations in Setting Retail Pricing</li> <li>• Pricing Strategies: High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing</li> <li>• Variable Pricing and Price Discrimination- Meaning Types: <ul style="list-style-type: none"> <li>▪ Individualized Variable Pricing/First Degree Price</li> <li>▪ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing</li> <li>▪ Variable Pricing by Market Segment/ Third Degree Price Discrimination</li> </ul> </li> </ul>
4	<b>Managing and Sustaining Retail</b>
	<p><b>a) Retail Store Operations:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Responsibilities of Store Manager, The 5 S’s of Retail Operations (Systems, Standards, Stock, Space, Staff)</li> </ul> <p><b>b) Store Design and Layout:</b></p> <ul style="list-style-type: none"> <li>• Store Design- Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics</li> <li>• Store Layout- Meaning, Types: Grid, Racetrack, Free Form</li> <li>• Signage and Graphics: Meaning, Significance, Concept of Digital Signage</li> <li>• Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps</li> </ul>



SN	Modules/ Units
	<p><b>c) Visual Merchandising and Display:</b></p> <ul style="list-style-type: none"> <li>• Visual Merchandising- Meaning, Significance, Tools Used for Visual Merchandising</li> <li>• The Concept of Planogram</li> <li>• Display- Meaning, Methods of Display, Errors in Creating Display</li> </ul> <p><b>d) Mall Management</b></p> <ul style="list-style-type: none"> <li>• Meaning and Components: Positioning, Zoning, Promotion and Marketing, Facility Management, Finance Management</li> </ul> <p><b>e) Legal and Ethical Aspects of Retailing</b></p> <ul style="list-style-type: none"> <li>• Licenses/Permissions Required to Start Retail Store in India</li> <li>• Ethical Issues in Retailing</li> </ul> <p><b>Career Options in Retailing</b></p>

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**Elective Courses (EC)  
Group B: Marketing Electives**

**6. Marketing of Non-Profit Organisation**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Non-profit Organization	15
2	Segmenting Targeting Positioning, Product mix & Pricing mix in Non-profit organizations	15
3	Promotion mix, Place mix of non-profit organizations & advocacy of non-profit organizations	15
4	Corporate Social Responsibility, innovations & Ethics in non-profit organizations	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
01	This course introduces students to the challenges of marketing in the non-profit sector.
02	To understand the role and application of marketing to promote social change and to achieve social goals for non-profits organizations including social and cause related marketing, fundraising
03	To apply marketing in a diverse range of non-profit environments including charities, social programs and ideas, health, education, arts, as well as goods and services
04	To understand the advocacy v/s lobbying and the concept of CSR and the policy framework of CSR under the Companies Act of 2013

Sr. No.	Modules / Units
1	<b>Introduction to Non-profit Organization</b>
	<p>a) <b>Non-profit organization:</b> Meaning of Non-Profit Organization, Features of non-profit organization, Characteristics of Non Profit marketing, Stakeholders in non-profit organization, Types of non-profit organization: Charities, newly emerging social enterprise sector, public sector, political parties and campaign organizations, classification of non-profit organizations, Social need: concept, social need as a basis for developing sustainable business model for a non-profit organization.</p> <p>b) <b>Fundraising:</b> meaning, common techniques to solicit funds, fund raising loyalty ladder, marketing and communication for fundraising</p>
2	<b>Segmenting Targeting Positioning, Product mix &amp; Pricing mix in Non-profit organizations</b>
	<p>a) <b>Segmentation, Targeting &amp; Positioning of non-profit organizations:</b> Strategic Marketing for Non-Profit Organization, Steps in Strategic Marketing of non-profit organization, Market Segmentation, Targeting &amp; Positioning in non-profit organization</p> <p>b) <b>Product mix &amp; Pricing mix in non-profit organization:</b> Budgeting, cost effective marketing mix, Cost Management, Product or offer in non-profit organization, level of offer in non-profit organization, Pricing Objectives in non-profit organizations, Pricing Strategies in non-profit organizations</p>
3	<b>Promotion mix, Place mix of non-profit organizations &amp; advocacy of non-profit organizations</b>
	<p>a) <b>Promotion Mix:</b> Promotion of non-profit Organizations: Marketing Communication Strategies, Integrated Marketing Communication in nonprofit organizations, Image &amp; reputation, Marketing Communication process, Marketing communication process, Role of Audience, message and vehicle in non-profit organization communication. Significance of place in non-profit organizations, Challenges for non-profit organizations in rural areas.</p> <p>b) <b>Advocacy &amp; Fund Raising in non-profit organization:</b> Meaning, steps in building support for advocacy, advocacy tactics: lobbying, Coalition Building, outreach to media, educating policy makers on issues, educating public on policy issue, building relationship with policy maker. Distinctive characteristics of advocacy groups, Steps in crafting an advocacy plan, steps in engaging policy makers for lobbying, advocacy v/s lobbying, Evaluating advocacy.</p> <p><b>Fund Raising:</b> meaning, Principles of fundraising, Fund raising cycle, The fund raising pyramid and donor life cycle.</p>
4	<b>Corporate Social Responsibility, innovations &amp; Ethics in non-profit organizations</b>
	<p>a) <b>Corporate social responsibility:</b> CSR, Importance of CSR, history and evolution of CSR, Policy framework for CSR in India, Section 135 of Companies Act 2013, Role of CSR committee on Boards Code of Ethics in non-profit organization, hierarchy of ethical values in non-profit organization, careers in CSR.</p> <p>b) <b>Trends and Innovations:</b> Current trends, innovations and opportunities in CSR, Influence of non-profit organizations and their impact on corporate CSR, Challenges faced by non-profit organizations in India.</p> <p>c) <b>Non-Governmental Organization (NGO):</b> Meaning of Non-Government Organization (NGO), Difference between Voluntary Organization &amp; NGO, Steps of Voluntarism, Types of NGO: advocacy of chosen cause, Small or Grassroot NGO, Mother NGO, National NGO, corporate NGO, Global NGO's</p>