

**S.P. Mandali's**

**R. A. PODAR COLLEGE OF COMMERCE AND  
ECONOMICS (AUTONOMOUS),**

**Matunga, Mumbai-400019**

**Course Structure**

**For**

**Post Graduate Program**

**M.Com. (Business Management)**

**Semester II**

**[www.rapodar.ac.in](http://www.rapodar.ac.in)**

**S.P. Mandali's**

**R. A. PODAR COLLEGE OF COMMERCE AND  
ECONOMICS (AUTONOMOUS),**

**Matunga, Mumbai-400019**

**Syllabus**

**And**

**Question Paper Pattern of Course**

**Post Graduate Program**

**M.Com. (Business Management)**

**Semester II**

Syllabus as per National Education Policy 2020

To be implemented from Academic Year 2025-2026

[www.rapodar.ac.in](http://www.rapodar.ac.in)

**POST GRADUATE PROGRAM OUTCOMES:**

PROGRAM OUTCOME No.	Description
PO 1	Learners will acquire advanced knowledge in accounting principles, financial reporting, and taxation policies
PO 2	Learners will master the effective communication of complex financial information to diverse stakeholders through oral and written means
PO 3	Learners will develop critical thinking skills to analyze financial statements, interpret accounting regulations, and propose strategic financial solutions.
PO 4	Learners will apply accounting principles to solve real-world financial challenges and make informed business decisions.
PO 5	Learners will employ analytical reasoning to interpret financial data, assess business performance, and support strategic planning.
PO 6	Learners will excel in conducting advanced research in accounting, showcasing proficiency in data collection, analysis, and interpretation.
PO 7	Learners will collaborate effectively with interdisciplinary teams to address complex accounting issues and achieve organizational goals.
PO 8	Learners will apply scientific reasoning to evaluate and propose innovative financial strategies and models.
PO 9	Learners will engage in reflective thinking, identifying areas for improvement and continuous learning in the field of accountancy.
PO 10	Learners will leverage digital tools for effective access, evaluation, and synthesis of financial information.
PO 11	Learners will take initiative in ongoing professional development, engaging in self-directed learning to stay updated with evolving accounting standards.

PO 12	Learners will demonstrate multicultural competence, showing sensitivity to diverse cultural perspectives in the global business environment.
PO 13	Learners will exhibit a strong ethical foundation, making decisions with integrity and considering the societal impact of financial practices.
PO14	Learners will showcase leadership qualities, being capable of guiding financial teams and contributing to organizational success.
PO15	Learners will recognize the importance of continuous learning, adapting to advancements in the field of accountancy throughout their professional careers.

## Program Specific Outcomes

(PG Programme: Business Management)

Academic Year: 2025-26

Program Specific Outcomes No.	Program Specific Outcomes
PSO1	The learners will acquire <b>disciplinary knowledge</b> in the field of Accountancy.
PSO2	The learners will enhance their <b>communication skills</b> through research-related tasks and presentations.
PSO3	The learners will apply <b>critical thinking</b> and <b>analytical reasoning</b> to address both concrete and abstract problems within domain-specific and multidisciplinary contexts.
PSO4	The learners will adeptly apply their theoretical insights to practical situations, demonstrating competence in competitive assessments.
PSO5	The learners will identify research gaps, harness data, and foster entrepreneurial mindsets, promoting a culture of innovation.
PSO6	The learners will apply <b>moral and ethical awareness</b> principles and practices specific to the domain in academic, professional, and social interactions.
PSO7	The learners will hone <b>research-related skills</b> to effectively identify current research problems, analyze associated data, and develop innovative solutions.

**Master of Commerce  
(Business Management)  
Under Choice Based Credit, Grading and Semester System  
Course Structure  
M.com-I**

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>Mandatory</b>			<b>Mandatory</b>		
1	Strategic Management	<b>06</b>	1	Corporate Finance	<b>06</b>
2	Cost and Management Accounting	<b>06</b>	2	E-Commerce	<b>06</b>
3	Business Ethics	<b>02</b>	3	Corporate Social Responsibility	<b>02</b>
<b>Electives</b>			<b>Electives</b>		
4	Economics for Business Decisions	<b>04</b>	4	Macro Economics Concepts and Applications	<b>04</b>
<b>Research Methodology</b>			<b>Research Methodology</b>		
5	Research Methodology for Business	<b>04</b>	--	-----	--
<b>On Job Training/Field Project</b>			<b>On Job Training/Field Project</b>		
--	-----	--	5	Business Management Related Project	<b>04</b>
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

## M.com II

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>Mandatory(Any Two)</b>			<b>Mandatory(Any Two)</b>		
1	Human Resource Management	<b>06</b>	1	Supply Chain Management and Logistics	<b>06</b>
2	Rural Marketing	<b>06</b>	2	Advertising and Sales Management	<b>06</b>
3	Marketing Strategies and Practices	<b>06</b>	3	Retail Management	<b>06</b>
4	Organizational Behaviour		4	Tourism Management	<b>06</b>
<b>Electives</b>			<b>Electives</b>		
5	Entrepreneurial Management	<b>04</b>	5	Management of Business Relations	<b>04</b>
<b>Research Methodology</b>			<b>Research Methodology</b>		
6	Research Publication And Ethics	<b>02</b>	--	-----	--
<b>Research Project</b>			<b>Research Project</b>		
7	Research Project/Internship	<b>04</b>	6	Research Project	<b>06</b>
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

# Master of Commerce (M.Com) Business Management

## Program

*Under Choice Based Credit, Grading and Semester*

### *System Course Structure*

#### Semester II

No. of Courses	Semester II	Credits
1	Macro Economics Concepts and Applications	04
2	Corporate Finance	06
3	E-Commerce	06
4	Corporate Social Responsibility	02
5	Finance Based Projects	04
	<b>Total credits</b>	<b>22</b>

**Revised Syllabus of Courses of Master of Commerce (M.Com) Business Management  
Program in Semester II**

**1. Macro Economics Concepts and Applications**

**Modules at a Glance**

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Aggregate Income and its Dimensions	15
2	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15
3	International Monetary Institutions and Monetary Policy	15
	<b>Total</b>	<b>45</b>

<b>SN</b>	<b>Objectives</b>
1	The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
2	This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis and working of monetary policy and RBI.
3	Learners are expected to understand the importance of maintaining equilibrium in the balance of payments.
4	Analyse the importance of international monetary institutions and understand about the foreign exchange market.

<b>Course Outcomes SN.</b>	<b>Course Outcomes.</b>
CO1	Understand the concept of aggregate income and its measurement in an economy. Identify the key components of aggregate income, including consumption, investment, government spending, and net exports.
CO2	Understand the Keynesian perspective on aggregate demand and its determinants, such as consumption, investment, government spending, and net exports.
CO3	Interpret the concept of the aggregate demand-aggregate supply (AD-AS) model and its implications for output and price levels.
CO4	Identify and understand the roles and functions of international monetary institutions, such as the International Monetary Fund (IMF) and the World Bank.

Sr. No.	Modules/Units
1	<b>Aggregate Income and its dimensions</b>
	National income aggregates - and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income and HDI.
2	<b>Keynesian Economics</b>
	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap Policy trade-off between Inflation and unemployment – Phillips’ curve – short run and long run.
3	<b>International Monetary Institutions and Monetary Policy</b>
	Monetary Policy in a Developing Economy with special reference to India. The working of Reserve Bank of India and its credit policy. The Financial and credit system Money and capital markets. Balance of Payment, Use of Monetary Policy for adjustments in BOP. Theories of Exchange Rate Determination. Devaluation. International Currency Experience. International liquidity and SDR. Working of the IMF and World Bank

### **Suggested Readings**

- 1) Dornbusch. R, Fisher.S., Macroeconomics, Tata McGraw-Hill
- 2) D’Souza Errol., Macroeconomics, Pearson Education
- 3) Gupta G.S., Macroeconomics Theory and Applications, Tata McGraw-Hill, New Delhi
- 4) Dwivedi D.N., Macroeconomics theory and policy, Tata McGraw-Hill, New Delhi
- 5) M.L.Jhingam : Monetary Economics.
- 6) H.L.Bhatia : Monetary Theory

### **Current Readings**

1. Economic and Political Weekly
2. Indian Economic Review
3. Financial Dailies

**EXAMINATION PATTERN**  
**(Under Choice Based Credit, Grading and Semester System)**  
**(With effect from the Academic Year: 2024-2025)**  
**(Evaluation pattern)**

**1. Continuous Internal Evaluation System:**

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 Marks</b>
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

**Question Paper Pattern (Practical/ Theory Courses) :**

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

**All Questions are compulsory carrying 15 Marks each:**

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q1</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q2</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q3</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q4</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>

*Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.*

**Revised Syllabus of Courses of Master of Commerce (M.Com) Business Management  
Program in Semester II**

**2. Corporate Finance**

**Modules at a Glance**

SN	Modules	No. of Lectures
1	Scope and Objectives of Financial Management	15
2	Time Value of Money	15
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making	15
4	Financial Decisions	15
	<b>Total</b>	<b>60</b>

SN	Objectives
1	To enhance the abilities of learners to develop the objectives of Financial Management
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision-making in the business corporates
3	To enhance the abilities of learners to analyze the financial statements

Course Outcomes SN.	Course Outcomes.
CO1	Understand the scope and objectives of financial management in organizations. Apply the time value of money principles to analyze investment opportunities.
CO2	Apply ratio analysis techniques to assess the financial health and performance of a company. Make informed financial decisions based on financial analysis and evaluation.
CO3	Analyze and evaluate different financial decisions, such as investment decisions, financing decisions, and dividend decisions.
CO4	This knowledge will enable learners to contribute to the financial success and sustainability of organizations and support effective financial planning and decision-making.

**REFERENCES:**

- Khan MY, Jain PK, BASIC FINANCIAL MANAGEMENT,
- Tata McGraw Hill, Delhi , 2005. Chandra, Prasanna,.

SN	Modules/ Units
1	<b>Scope and Objectives of Financial Management</b>
	Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization
2	<b>Time Value of Money</b>
	Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
3	<b>Financial Analysis - Application of Ratio Analysis in Financial Decision Making Management Analysis</b>
	Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio Liquidity Ratios: Current Ratio, Quick Ratio Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio Investor's Analysis Earnings per Share, P/E Ratio, Dividend Yield
4	<b>Financial Decisions</b>
	Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose

- FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi. Bhabatosh Banerjee,
- FUNDAMENTALS OF FINANCIAL MANAGEMENT, PHI, Delhi, 2010 Chandra Bose D,  
FUNDAMENTALS OF FINANCIAL MANAGEMENT, PHI, Delhi, 2010 Preeti Singh,
- FUNDAMENTALS OF FINANCIAL MANAGEMENT, Ane, 2011.

**EXAMINATION PATTERN**  
**(Under Choice Based Credit, Grading and Semester System)**  
**(With effect from the Academic Year: 2024-2025)**  
**(Evaluation pattern)**

**1. Continuous Internal Evaluation System:**

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 Marks</b>
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

**Question Paper Pattern (Practical/ Theory Courses) :**

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

**All Questions are compulsory carrying 15 Marks each:**

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q1</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q2</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q3</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q4</b>	<b>A) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>

*Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.*

**Revised Syllabus of Courses of Master of Commerce (M.Com) Business Management  
Program in Semester II**

**E-Commerce**

SN	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and E-enterprise	15
3	E-marketing and Electronic Payment System	15
4	Legal and Regulatory Environment and Security issues of E-commerce	15
	<b>Total</b>	<b>60</b>

SN	Objectives
1	To provide an analytical framework to understand the emerging world of ecommerce
2	To make the learners familiar with current challenges and issues in ecommerce
3	To develop the understanding of the learners towards various business models
4	To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
5	To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

Course Outcomes SN.	Course Outcomes.
CO1	Recognize the role of the World Wide Web in facilitating e-commerce and understand the components of e-enterprise. Apply e-marketing strategies and understand electronic payment systems in e-commerce.
CO2	Analyze the legal and regulatory environment and security issues in e-commerce.
CO3	Analyze and evaluate different financial decisions, such as investment decisions, financing decisions, and dividend decisions.

S/N	Modules
1	<p><b>Introduction to Electronic Commerce – Evolution and Models</b></p> <p>Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce.</p> <p>Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</p> <p>Business Models of E-Commerce- Characteristics of Business to Business (B2B), Business to Consumers (B2C), Business to Government (B2G) Concepts of other models of E-commerce.</p> <p>Business to Consumer E-Commerce process, Business to Business E-Commerce Need and Importance, alternative models of B2B E-Commerce. • E-Commerce Sales Product Life Cycle (ESLC) Model</p>
2	<p><b>World Wide Web and E-enterprise</b></p> <p>World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</p> <p>EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in Ecommerce.</p> <p>Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM. Managing the E-enterprise- Introduction, Managing the E-enterprise, Comparison between Conventional and E-organization, Organization of Business in an E-enterprise, Benefits and Limitations of E- enterprise</p>
3	<p><b>E-marketing and Electronic Payment System</b></p> <p>E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</p> <p>E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives, The pros and cons of online shopping, Justify an Internet business.</p> <p>Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</p> <p>Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</p>
4	<p><b>Legal and Regulatory Environment and Security issues of E-commerce</b></p> <p>Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</p> <p>Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</p> <p>Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</p>

## Suggested Readings

1. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Educatin).
2. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (NewDelhi : Pearson Education).
3. Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (newDelhi : Pearson Education).
4. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)
5. Vivek Sood Cyber Laws Simplified-TMH (2001)
6. Vakul Sharma Handbook of cyber Laws-Macmillan (2002)
7. Sundeep Oberol e Security and you-TMH (2001)
8. Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
9. Adam Nabll R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
10. Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness
11. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition-Tata McGrawHill Publications, 2008.
12. Kamlesh K.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 2008
13. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
14. E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
15. Introduction to E-commerce (jeffrey) Tata- McGrawhill
16. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
17. Web Technology : Ramesh Bangia
18. HTML – The complete Reference :
19. Gary Schneider, Electronic Commerce, Thomson Publishing.
20. Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand
21. P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I
22. Turban, King, Viehland& Lee, Electronic Commerce- A Managerial Perspective, Pearson.
23. IJECS International journal of Electronic Ecommerce StudiesISSN 2073-9729<http://ijecs.academicpublication.org/>
24. Electronic Commerce Research and Applications ISSN: 1567-4223Editor-in-Chief: Robert Kauffman(<http://www.journals.elsevier.com/electronic-commerce-research-and-applications>)
25. Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print) ([http://web.csulb.edu/journals/jecr/a\\_j.htm](http://web.csulb.edu/journals/jecr/a_j.htm))

**EXAMINATION PATTERN**  
**(Under Choice Based Credit, Grading and Semester System)**  
**(With effect from the Academic Year: 2024-2025)**  
**(Evaluation pattern)**

**1. Continuous Internal Evaluation System:**

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 Marks</b>
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

**Question Paper Pattern (Practical/ Theory Courses) :**

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

**All Questions are compulsory carrying 15 Marks each:**

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q1</b>	<b>C) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>D) Practical/ Theory Question</b>	<b>16 Marks</b>
<b>Q2</b>	<b>C) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>D) Practical/ Theory Question</b>	<b>16 Marks</b>
<b>Q3</b>	<b>C) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>D) Practical/ Theory Question</b>	<b>16 Marks</b>
<b>Q4</b>	<b>C) Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>D) Practical/ Theory Question</b>	<b>15 Marks</b>

*Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.*

# *Revised Syllabus of Courses of Master of Commerce (M.Com) Business Management*

## *Program in Semester II*

### **Corporate Social Responsibility**

#### *Modules at a Glance*

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Corporate Social Responsibility	15
2	Areas of CSR and CSR Policy	15
<b>Total</b>		<b>30</b>

<b>SN</b>	<b>Objectives</b>
1	To familiarize the learners with the concept and relevance of Business Ethics in the modern era
2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

<b>Course Outcomes SN.</b>	<b>Course Outcomes.</b>
CO1	Develop knowledge and skills in formulating and implementing a comprehensive CSR policy. Recognize the importance of stakeholder engagement and collaboration in CSR initiatives.
CO2	Evaluate the impact and effectiveness of CSR initiatives on organizational performance and social outcomes.
CO3	Understand the ethical considerations and values that underpin CSR practices.
CO4	Learners will be equipped with the knowledge and skills necessary to understand and implement CSR principles and practices in organizations. They will develop a holistic understanding of CSR areas, policy formulation, stakeholder engagement, and the ethical dimensions of CSR.

SN	Modules/ Units
1	<b>Introduction to Corporate Social Responsibility</b>
	Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. CSR –legislation in India and world. Sec 135. Organization citizenship Behaviour in the work place. Role of NGO's and International Agencies in CSR, Integrating CSR into Business
2	<b>Areas of CSR and CSR Policy</b>
	CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. CSR and environmental concerns. Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR. CSR and Sustainable Development CSR through Triple Bottom Line in Business

### Suggested Readings

- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
- Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and Antonio Tencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

**EXAMINATION PATTERN**  
**(Under Choice Based Credit, Grading and Semester System)**  
**(With effect from the Academic Year: 2024-2025)**  
**(Evaluation pattern)**

**1. Continuous Internal Evaluation System:**

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 Marks</b>
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	

**Question Paper Pattern (Practical/ Theory Courses) :**

Maximum Marks: 60

Questions to be set: 04

Durations: 02 hrs

**All Questions are compulsory carrying 15 Marks each:**

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q1</b>	<b>A) Practical/ Theory Question</b>	<b>15 arks</b>
	<b>OR</b>	
	<b>B) Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q2</b>	<b>A)Practical/ Theory Question</b>	<b>15 arks</b>
	<b>OR</b>	
	<b>B)Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q3</b>	<b>A)Practical/ Theory Question</b>	<b>15 arks</b>
	<b>OR</b>	
	<b>B)Practical/ Theory Question</b>	<b>15 Marks</b>
<b>Q4</b>	<b>A)Practical/ Theory Question</b>	<b>15 Marks</b>
	<b>OR</b>	
	<b>B)Practical/ Theory Question</b>	<b>15 Marks</b>

*Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.*

## ***Revised Syllabus of Courses of Master of Commerce (M.Com)***

### ***Business Management Program in Semester II***

#### **Business Management Based Project**

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner(of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

#### **General guidelines for preparation of project work based on Finance:**

- The project topic may be undertaken in any area of Elective Courses.
  - Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
  - The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
  - University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
  - The project report shall be prepared as per the broad guidelines given below:
    - ♣ Font type: Times New Roman
    - ♣ Font size: 12-For content, 14-for Title
    - ♣ Line Space : 1.5-for content and 1-for in table work
    - ♣ Paper Size: A4
    - ♣ Margin : in Left-1.5, Up-Down-Right-1
    - ♣ The Project Report shall be bounded.
    - ♣ The project report should be 60 to 80 pages
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