

**S.P. Mandali's**

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

**Matunga, Mumbai-400019**

## **Course Structure**

**For**

**Post Graduate Program**

**M.Com. (International Business)**

**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. (International Business)**  
**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

| <b>PROGRAM OUTCOME No.</b> | <b>Description</b>   |
|----------------------------|--|
| 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. |
|------|--|

## M.Com

### (International Business)

#### 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                                    | International Business Management | <b>06</b> | 1                                    | International Finance                  | <b>06</b> |
| 2                                    | Cross Cultural Management         | <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                                    | R-Lab Course                      | <b>04</b> | 4                                    | Economics for Managers                 | <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> |  |           |
| --                                   | -----                             | --        | 6                                    | International Business 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</b>            |                                    |           | <b>Mandatory</b>            |   |           |
| 1                           | Relationship Management            | <b>06</b> | 1                           | International Marketing                   | <b>06</b> |
| 2                           | Financial Accounting and Analysis  | <b>06</b> | 2                           | Global Supply Chain Management            | <b>06</b> |
| <b>Electives (Any One)</b>  |                                    |           | <b>Electives(Any One)</b>   |   |           |
| 3                           | Foreign Trade Management           | <b>04</b> | 3                           | International Financial Regulatory Bodies | <b>04</b> |
| 4                           | Introduction to Business Analytics | <b>04</b> | 4                           | Corporate Finance                         | <b>04</b> |
| 5                           | Organisational Behaviour           | <b>04</b> | 5                           | Python for Data Science- Lab Course       | <b>04</b> |
| <b>Research Methodology</b> |                                    |           | <b>Research Methodology</b> |   |           |
| 6                           | Statistical Tools and Techniques   | <b>02</b> | --                          | -----                                     | --        |
| <b>Research Project</b>     |                                    |           | <b>Research Project</b>     |   |           |
| 7                           | Research Project/Internship        | <b>04</b> | 7                           | Research Project                          | <b>06</b> |
| <b>Total Credits</b>        |                                    | <b>22</b> | <b>Total Credits</b>        |   | <b>22</b> |

**Master of Commerce (M.Com)**

**(INTERNATIONAL BUSINESS MANAGEMENT PROGRAM)**

*Under Choice-Based Credit, Grading, and Semester System Course Structure*

**Semester II**

| <b>No. of Courses</b> | <b>Semester II</b>                 | <b>Credits</b> |
|-----------------------|------------------------------------|----------------|
|                       | <b><i>Mandatory</i></b>            |                |
| 1                     | International Finance              | <b>06</b>      |
| 2                     | E-Commerce                         | <b>06</b>      |
| 3                     | Corporate Social Responsibility    | <b>02</b>      |
|                       | <b><i>Electives</i></b>            |                |
| 4                     | Economics for Managers             | <b>04</b>      |
|                       | <b><i>Research Methodology</i></b> |                |
| 5                     | Business Analytics Related Project | <b>04</b>      |
|                       | <b>Total Credits</b>               | <b>22</b>      |

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

**1. Economics for Managers**

**Modules at a Glance**

| <b>SN</b> | <b>Modules/ Units</b>                                      |                        |
|-----------|--|------------------------|
|           | <b>Modules</b>   | <b>No. of Lectures</b> |
| 1         | Introduction to Managerial Economics                       | 15                     |
| 2         | Market Structure and Pricing Strategies                    | 15                     |
| 3         | Macroeconomic environment - Introduction to Macroeconomics | 15                     |
|           | <b>Total</b>   | <b>45</b>              |

| <b>SN</b> | <b>Objectives</b>   |
|-----------|---|
| 1         | The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision-making processes. |
| 2         | To Identify the different types of market structures, such as perfect competition, monopoly, oligopoly, and monopolistic competition  |
| 3         | To Assess the impact of macroeconomic changes on business operations, investment decisions, and pricing strategies.   |

| <b>Course Outcome No.</b> | <b>Course Outcomes</b>   |
|---------------------------|--|
| CO 1                      | Understand the scope and significance of macroeconomics in the overall economy.                                    |
| CO 2                      | Evaluate the factors influencing pricing decisions, including competition, consumer behavior, and industry trends. |
| CO 3                      | Understand the role of managerial economics in decision-making processes within organizations..                    |

| SN       | Modules/ Units   |
|----------|--|
| <b>1</b> | <b>Introduction to Managerial Economics</b>  |
|          | Nature and scope of managerial economics; Firm theory: Objectives of the firm; Theory of the growth of the firm: Marris model.<br>Production function; Returns to scale; Production with two variable inputs; Isoquants; Producer 's Equilibrium;<br>Cost function- classification of costs, short run cost functions; Relationship between return to scale and return to a factor; Long run cost functions. |
| <b>2</b> | <b>Market Structure and Pricing Strategies</b>   |
|          | Overview of different market structures: perfect competition, monopoly, oligopoly, and monopolistic competition<br>Pricing strategies: price discrimination, price leadership, cost-plus pricing, and price skimming<br>Non-price competition: product differentiation, advertising, and branding  |
| <b>3</b> | <b>Macroeconomic environment - Introduction to Macroeconomics</b>  |
|          | National Income Accounting; Limitations of national income accounting; Circular flow of income and expenditure; Economic fluctuations and business cycle; Natural rate of unemployment and Inflation.  |

### Suggested Readings

- Branson, William H. *Macro Economics Theory and Policy*. First East – West Press. *Unit(s) – III, and IV*
- Dornbusch, R. and S., Fischer. *Macro Economics*. Publisher Tata McGraw Hill. *Unit(s) –III, and IV*
- Koutsiyannis, A. *Modern Microeconomics*. Macmillan Press Ltd. *Unit(s) - I and II*
- Mankiw, N. Gregory. *Macro Economics*. Macmillan. *Unit(s) – III, and IV*
- Oliver, Blanchard. *Macro Economics*, Pearson Education, LPE. *Unit(s) – III, and IV*
- Salvatore, D. & Rastogi, Siddhartha K. *Managerial Economics-Principals and Worldwide Applications*. Oxford University Press. *Unit(s) - I, and II*
- Varian. *Micro-Economic Analysis*. Norton. *Unit(s) - I and II*

## EXAMINATION PATTERN

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

### 1. Continuous Internal Evaluation System:

| <b>Continuous Internal Evaluation (CIE)</b>   | <b>40 Marks</b> |
|---|-----------------|
| <p>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.</p> |                 |

## 2. Question Paper Pattern (Practical Courses) :

Maximum Marks: 60

Questions to be Set: 04

Durations: 02 hrs

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

| Question No. | Particulars              | Marks    |
|--------------|--------------------------|----------|
| Q1           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q2           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q3           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q4           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |

*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) International Business Management Program at Semester II*

**2. International Finance**

**Modules at a Glance**

| <b>SN</b> | <b>Modules</b>                                     | <b>No. of Lectures</b> |
|-----------|--|------------------------|
| 1         | Internationals Monetary and Financial System       | 15                     |
| 2         | Foreign Exchange Markets                           | 15                     |
| 3         | Foreign Exchange Risk                              | 15                     |
| 4         | International Capital and Money Market Instruments | 15                     |
|           | <b>TOTAL</b>                                       | <b>60</b>              |

| <b>SN</b> | <b>Objectives</b>  |
|-----------|--|
| 1         | To understand the concept and significance of International finance                                    |
| 2         | To understand the conceptual framework of international finance and use in making financial decisions. |

| <b>Course Outcome No.</b> | <b>Course Outcomes</b>  |
|---------------------------|---|
| CO 1                      | Understanding of the international monetary and financial system, foreign exchange markets, foreign exchange risk management, and international capital and money market instruments.   |
| CO 2                      | Develop the skill of analyzing and evaluating the dynamics of global financial markets, making informed decisions regarding foreign exchange transactions and risk management, and assessing international investment opportunities in a complex and interconnected global financial environment. |
| CO 3                      | Understand the role of managerial economics in decision-making processes within organizations..   |

| SN       | Modules/ Units   |
|----------|--|
| <b>1</b> | <b>International Monetary and Financial System</b>   |
|          | Importance of International Finance; Bretton Woods Conference and afterwards, IMF and the World Bank; European Monetary System. Balance of Payment and International Linkages: Components; International flow of Goods, Services and Capital; Coping with current account deficit.   |
| <b>2</b> | <b>Foreign Exchange Markets</b>  |
|          | Determining Exchange Rates; Fixed and Flexible Exchange Rate System; Exchange Rate Theories; Participants in the Foreign Exchange Markets; Spot Markets; Exchange Rate Quotes; LERMS; Factors affecting Exchange Rates-spot rates, forward exchange rates, forward exchange contracts.   |
| <b>3</b> | <b>Foreign Exchange Risk</b>   |
|          | Transaction Exposure, Translation Exposure and Economic Exposure; Management of Exposures-internal techniques, netting, marketing, leading and lagging, Pricing Policy, Asset and liability Management and techniques. Management of Risk in Foreign Exchange Markets: Forex Derivatives- Swaps, Futures and Options and Forward Contracts.  |
| <b>4</b> | <b>International Capital and Money Market Instruments</b>  |
|          | GDRs, ADRs, Eurobonds, Euro loans, Repos, C.P.s, Floating Right Instruments, Loan Syndication and Euro Deposits. - Multilateral Financial Institutions: Role of IMF, IBRD and other Development Banks; International Investors and Foreign Investment Institutions. Current Developments: International Indebtedness; Capital Account Convertibility- Pros and Cons; Innovations in International Financial Instruments. |

## Suggested Readings

- Apte, P.G. International Financial Management, Tata McGraw hill, New Delhi,
- Buckley, Adrian; multinational Finance, Prentice Hall, New Delhi.
- Eitman D.K. and A.I Stonehill, Eitman, Multinational Business Cash Finance, Addison Wesley, New York.
- Sharan V. International financial Management PHI, New Delhi.
- Clark, E, International Financial, Thompson.
- Henning C.N.W Piggott and W.H Scott: International Financial Management, McGraw Hill, International Edition.
- Levi, Maurice D: International Finance, McGraw Hill, International Edition.
- Rodrique R.M. and E.E. Carter: International Financial Management, Prentice Hall, International Edition.
- Shaprio Alan C: Multinational Financial Management, Prentice Hall New Delhi.
- Yadav S, P. K. Jain and Max P. Foreign Exchange Markets, Macmillan, New Delhi.
- Zeneff D. and J Zwick: International Financial Management, Prentice Hall International Edition.
- O' Connor DJ, Bueso AT: International Dimensions of Financial Management; Macmillan, New Delhi.
- Pilbeam Keith: International Financial Macmillan Press, Hong Kong.
- Melvin "International Money and financial Money and Finance "Pearson, New Delhi.

## EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System )

(With effect from 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. |                 |

## 2. Question Paper Pattern (Practical Courses) :

Maximum Marks: 60

Questions to be Set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

| Question No. | Particulars              | Marks    |
|--------------|--------------------------|----------|
| Q1           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q2           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q3           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q4           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |

*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) International Business Management Program at Semester II*

**3. E-Commerce**

**Modules at a Glance**

| <b>SN</b> | <b>Modules</b>   | <b>No. of Lectures</b> |
|-----------|--|------------------------|
| 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>SN</b> | <b>Objectives</b>  |
|-----------|--|
| 1         | To provide an analytical framework to understand the emerging world of e-commerce                                      |
| 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    |

| <b>Course Outcome No.</b> | <b>Course Outcomes</b>  |
|---------------------------|---|
| CO 1                      | Understanding the Legal and Regulatory Environment: Students will gain knowledge of the legal and regulatory frameworks that govern e-commerce activities, including consumer protection laws, privacy regulations, intellectual property rights, and taxation issues.. |
| CO 2                      | Acquire the knowledge about security measures and technologies, such as encryption, secure socket layer (SSL), and secure payment gateways, to protect online transactions and safeguard sensitive customer information.  |

| SN | Modules/ Units  |
|----|---|
| 1  | <b>Introduction to Electronic Commerce – Evolution and Models</b>   |
|    | <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. 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. 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  | <b>World Wide Web and E-enterprise</b>  |
|    | <p>World Wide Web-Reasons for building own website, Benefits of Website, Registering a DomainName, 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. Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</p>   |
| 3  | <b>E-marketing and Electronic Payment System</b>  |
|    | <p>E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media. E-Commerce Customer Strategies for Purchasing and support activities, Planning for ElectronicCommerce 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. Operational, credit and legal risks of E-payment system, Risk management options for E-paymentsystems, Set standards / principles for E-payment</p>   |
| 4  | <b>Legal and Regulatory Environment and Security issues of E-commerce</b>   |
|    | <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.</p> <p>Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence. <b>GDPR (General Data Protection Regulation )</b></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

- Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society.(New Delhi: Pearson Educatin).
- Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (New Delhi: PearsonEducation).
- Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (New Delhi:Pearson Education).
- Smith, P.R. and Dave Chaffey (2005), E-Marketing Excellence; the Heart of e-Business (UK:Elsevier Ltd.)
- Vivek Sood Cyber Laws Simplified-TMH (2001)
- Vakul Sharma Handbook of cyber Laws-Macmillan (2002)
- Sundeep Oberol e Security and you-TMH (2001)
- Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
- Adam Nabll R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
- Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness
- Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition-Tata Mc Graw Hill Publications, 2008.

## EXAMINATION PATTERN

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

### 1. Continuous Internal Evaluation System:

| <b>Continuous Internal Evaluation (CIE)</b>  | <b>40 Marks</b> |
|--|-----------------|
| <p>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.</p> <p>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.</p> |                 |

## 2. Question Paper Pattern (Practical Courses) :

Maximum Marks: 60  
Questions to be Set: 04  
Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

| Question No. | Particulars              | Marks    |
|--------------|--------------------------|----------|
| Q1           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q2           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q3           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q4           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |

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

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

**3. 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 Outcome No.</b> | <b>Course Outcomes</b>   |
|---------------------------|--|
| CO 1                      | Identify different models and approaches for implementing CSR, such as corporate philanthropy, strategic CSR, shared value approach, and stakeholder engagement.                                   |
| CO 2                      | Understand the drivers that motivate organizations to engage in CSR initiatives.   |
| CO 3                      | Analyze the provisions of Section 135 of the Indian Companies Act, which mandates CSR spending by certain companies. Recognize prestigious awards and certifications for CSR initiatives in India. |

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

### 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 Academic Year: 2024-2025)  
(Evaluation pattern)

### 1. Continuous Internal Evaluation System:

| <b>Continuous Internal Evaluation (CIE)</b>   | <b>40 Marks</b> |
|---|-----------------|
| <p>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.</p> |                 |

## 2. Question Paper Pattern (Practical Courses) :

Maximum Marks: 60  
Questions to be Set: 04  
Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

| Question No. | Particulars              | Marks    |
|--------------|--------------------------|----------|
| Q1           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q2           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q3           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |
| Q4           | Practical Question       | 15 Marks |
|              | OR<br>Practical Question | 15 Marks |

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

### **International Business Management Related Project**

Inclusion of project work in the course curriculum of the M.Com. program is one of the ambitious aspects in the program structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/her ability to enquire and ability to interpret particular aspect of the study in his/her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

#### **Guidelines for Preparation of Project Work**

##### **Work Load**

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.

#### **1. General guidelines for preparation of project work based on International Business Management.**

- 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.

