

Agenda No. in AC: 2.03

Date: 23.03.2022

University of Mumbai



**Vidya Prasarak Mandal's**  
**K.G. Joshi College of Arts and N.G. Bedekar College of Commerce**  
**(Autonomous)**  
**(Affiliated to University of Mumbai)**

**Programme: B. Com.**  
**Specific Programme: Commerce (JBCUCCOM)**  
**Syllabus for SYBCom**

**Year of Establishment: 1969**  
**Year of Upgrading: 2022-2023**

## **Specific Programme: Commerce (JBCUCCOM)**

### **PREAMBLE**

The Latin word ‘Commercium’ in itself describes trading and merchandising together with required skills and attitudes for the handling of Trade, Commerce and Industry. William E. Gladstone highlighted the importance of Commerce by saying, “Commerce is the equalizer of the wealth of nations”. The study of Commerce is of paramount importance, as it imparts knowledge about Business, Service Sector, Management, Production, Finance, Marketing, Human Resource, Secretarial Practices, Foreign Trade, Organisational Development and related aspects. In this programme, learners are taught the core subjects of Commerce and Management. In three-year duration, the learners are also given options to opt for few elective subjects. The objective of the programme is to equip the learners with the knowledge of current scenario of global markets and recent trends in Commerce and Management. Dedicated to develop tomorrow's leaders, managers, and professionals, the Department of Commerce offers the learners various courses such as Introduction to Business, Service Sector, Management: Issues and Challenges, Production Management, Company Secretarial Practice, Marketing Management, Human Resource Management, Export Marketing and Financial Management. The curriculum aims at enhancing employability options of the learners and instils learnability for upskilling and reskilling even in later part of life.

**Eligibility:** A student must have successfully cleared the HSC (12<sup>th</sup>) examination.

**Programme Duration:** Three years (entire B.Com. course)

**Mode of Delivery:** Offline (Online, in case of emergency)

## DISTRIBUTION OF TOPICS AND CREDITS

Course	Course Name	Semester	Course Nomenclature	Course Code	Credits
1	Commerce	III	Management: Functions and Challenges	JBCUCCOM301	3
		IV	Management: Production and Finance	JUBUCCOM401	3

**Credit Based Semester and Grading System**  
**with effect from the academic year 2022-2023**

**Programme Outcomes**

<b>PO</b>	<b>PSO Description</b>
PO1	To impart knowledge about commercial and managerial aspects of business along with social and ethical issues
PO2	To give a working knowledge in respect of cost accounting, management accounting, financial accounting, auditing and taxation
PO3	To make the learners aware about various aspects of micro and macro economics
PO4	To acquaint the learners about business law, computer systems, its applications and network infrastructure
PO5	To provide the basic knowledge about Indian Financial System and recent development in finance

**Programme Specific Outcomes**

<b>PSO</b>	<b>PSO Description</b>
PSO1	To impart knowledge about commercial and managerial aspects of business along with social and ethical issues
PSO2	To acquaint the learners about basic concepts of business communication, mathematical and statistical tools, environmental and other social issues related to commerce and management
PSO3	To make the learners aware about basic concepts of marketing management, production management human resource management, export marketing and financial management along with the recent trends and developments in it
PSO4	To give a working knowledge in respect of cost accounting, management accounting, financial accounting, auditing and taxation
PSO5	To make the learners aware about various aspects of micro and macro economics and also about Indian financial system and recent development in it
PSO6	To acquaint the learners about business law, company secretarial practices and computer systems, its applications and network infrastructure

## Semester III

### Course Nomenclature: Commerce-III – Management: Functions and Challenges

Course Code: JBCUCCOM301

#### COURSE OUTCOMES

1. To familiarize the learners with the concept of management,
2. To help the learners understand planning and decision making,
3. To enable the learners to gain knowledge about organising,
4. To impart knowledge about directing and controlling.

#### SYLLABUS

##### Module 1: Introduction to Management (11)

**Management:** Concept, Nature, Functions, Managerial Skills and Competencies.

**Evolution of Management Thoughts:** Classical approach: Scientific Management – F.W. Taylor's Contribution, Neo Classical: Human Relations Approach – Elton Mayo's Hawthorne experiments, C.K. Prahlad's Management Approach.

**Modern Management Approach:** Peter Drucker's Dimensions of Management, Indian Management Thoughts: Origin and Significance of Indian Ethos to Management.

##### Module 2: Planning and Decision Making (10)

**Planning:** Steps, Importance, Components, Strategic Management – Importance and Limitations.

**MBO:** Process, Advantages, Management by Exception – Advantages, Management Information System – Concept, Components.

**Decision Making:** Techniques, Essentials of Sound Decision Making, Impact of Technology on Decision Making.

##### Module 3: Organising (12)

**Organising:** Steps, Organisation Structures – Features of Line and Staff Organisations, Matrix Organisation, Virtual Organisation, Formal v/s Informal Organisation.

**Departmentation:** Meaning, Bases, Span of Management – Factors Influencing Span of Management, Tall and Flat Organisation.

**Delegation of Authority:** Process, Barriers to Delegation, Principles of Effective Delegation, Decentralisation – Factors Influencing Decentralisation, Centralisation v/s Decentralisation.

#### **Module 4: Directing and Controlling**

**(12)**

**Motivation:** Concept, Importance, Influencing Factors, Maslow's Need Hierarchy Theory, McGregor's Theory X and Theory Y.

**Leadership:** Concept, Functions, Styles, Qualities of a Good Leader.

**Controlling:** Concept, Steps, Essentials of a Good Control System, Techniques of Controlling – PERT, CPM, Budgetary Control, Management Audit.

#### **REFERENCES**

Management Today Principles & Practice, Gene Burton, Manab Thakur, Tata McGraw-Hill Publishing Co. Ltd.

Management – James A.F. Stoner, Prentice Hall, Inc. U.S.A.

Management: Global Prospective – Heinz Weihrich & Harold Koontz, Tata McGraw- Hill, Publishing Co. Ltd.

Essential of Database Management Systems – Alexis Leon, Mathews Leon, Vijay Nicole, Imprints Pvt Ltd.

Production and Operations Management –Prof L.C. Jhamb, Event Publishing House.

Production Planning & Control – Prof L.C. Jhamb, Event Publishing House

Production & Operation Management (Text & Cases)- K. Ashwathappa & G. Sudeshana Reddy, Himalaya Publication.

Launching New Ventures: An Entrepreneurial Approach – Kathleen R. Allen, Cengage Learning

Essentials of Inventory Management- Max Muller Amacon Publishers

Indian Financial System - Bharathi Pathiak, Pearson Publication

Financial Institutions and Markets: Structure Growth& Innovations – L.M. Bhole, Jitendra Mahakad, Tata McGraw Hill.

The Indian Financial System and Financial Market Operator – Vasant Desai, Himalaya Publishing

Indian Financial System – M.Y. Khan, Tata McGraw –Hill

Production and Operations Management – Anandkumar Sharma, Anmol Publication

Mutual Funds in India: Emerging Issues- Nalini Prava Tripathy, Excel Books New Delhi.

Start-up Stand up: A step by step guide to Growing your Business, Nandini Vaidyanathan, Jaico Publishing House, Mumbai

A Trades Guide to Indian Commodities Market - Vijay L. Bhambwani, Network 18 Publication Ltd.

### MODALITY OF ASSESSMENT

#### A. Internal Assessment: 40% - 40 Marks

Sr. No.	Evaluation Type	Marks
1	Written Test	20
2	Assignment / Project	15
3	Class Participation	05
	<b>Total</b>	<b>40</b>

#### B. External Assessment: 60% - 60 Marks

Semester End Theory Examination

Time: 2 Hours

- NB.
1. All questions are compulsory.
  2. Each question carries equal marks.
  3. Figures to the right indicate marks.

1. Answer **ANY TWO** of the following. 15
  - a. (Theory Question - Module 1)
  - b. (Theory Question - Module 1)
  - c. (Theory Question - Module 1)
2. Answer **ANY TWO** of the following. 15
  - a. (Theory Question - Module 2)

b. (Theory Question - Module 2)

c. (Theory Question - Module 2)

3. Answer **ANY TWO** of the following.

15

a. (Theory Question - Module 3)

b. (Theory Question - Module 3)

c. (Theory Question - Module 3)

4. Answer **ANY TWO** of the following.

15

a. (Theory Question - Module 4)

b. (Theory Question - Module 4)

c. (Theory Question - Module 4)



## **Semester IV**

### **Course Nomenclature: Commerce-IV – Management: Production and Finance**

**Course Code: JBCUCCOM401**

#### **COURSE OUTCOMES**

1. To make the learners aware about production and inventory management,
2. To familiarize the learners about quality management,
3. To develop understanding of Indian financial system,
4. To create awareness about recent trends in finance.

#### **SYLLABUS**

##### **Module 1: Production and Inventory Management (11)**

**Production Management:** Objectives, Scope, Production Planning and Control – Steps, Plant Layout – Meaning and Types.

**Production Systems:** Concept, Types – Continuous and Intermittent.

**Productivity:** Concept, Factors Influencing, Measures for Improving Productivity.

**Inventory Management:** Objectives, Inventory Control – Techniques, Scientific Inventory Control System – Importance.

##### **Module 2: Quality Management (10)**

**Introduction to Quality:** Dimensions of Quality, Cost of Quality – Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circles – Features.

**Quality Management Tools:** TQM – Importance, Six Sigma – Process, DMAIC and DMADV, Kaizen – Process.

**Quality Improvement Strategies and Certifications/ Awards:** Taguchi's Quality Engineering, ISO 9000, Rajiv Gandhi National Quality Award (RGNQA), Deming's Application Prize.

### **Module 3: Indian Financial System**

**(12)**

**Indian Financial Market:** Structure, Primary Market – IPO Procedure, Dematerialisation – Process, Role of Depositories – NSDL and CDSL.

**SEBI:** Functions of SEBI, Investor Protection Measures of SEBI, Stock Exchange – Functions and Speculators.

**Credit Rating:** Advantages, Credit Rating Agency in India – CRISIL, CARE and ICRA.

### **Module 4: Recent Trends in Finance**

**(12)**

**Mutual Funds:** Advantages and Limitation, Types, Factors Responsible for Growth of Mutual Funds, Systematic Investment Plan.

**Commodity Market and Derivatives Market:** Commodity Market – Categories, Derivatives Market – Types, Participants, Types of Derivative Instruments.

**Start-Up Fundings and Portfolio Analysis:** Sources of Start-Up Fundings, Portfolio Analysis – Meaning, Steps.

### **REFERENCES**

Management Today Principles & Practice, Gene Burton, Manab Thakur, Tata McGraw-Hill Publishing Co. Ltd.

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- b. (Theory Question - Module 1)
- c. (Theory Question - Module 1)

2. Answer **ANY TWO** of the following. 15

- a. (Theory Question - Module 2)
- b. (Theory Question - Module 2)
- c. (Theory Question - Module 2)

3. Answer **ANY TWO** of the following. 15

- a. (Theory Question - Module 3)
- b. (Theory Question - Module 3)
- c. (Theory Question - Module 3)

4. Answer **ANY TWO** of the following. 15

- a. (Theory Question - Module 4)
- b. (Theory Question - Module 4)
- c. (Theory Question - Module 4)

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