



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

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

**Affiliated to
University of Mumbai**

Program : Bachelor of Management

Proposed Course : SYBMS SEM 3

**Credit Based Semester and Grading System (CBCS) with effect from the
academic year 2019-20**

SYBMS SEM 3 Syllabus
Academic year 2019-2020

Semester III			
Course Code	Course Title	Credits	Lectures /Week
CBMS301	Entrepreneurship	4	4
CBMS302	Business Economics	4	4
CBMS303	Information Technology In Business Management	3	4
CBMS304	Accounting for Managerial Decisions	4	4
CBMS305	Environmental Management	2	4
CBMS306	Consumer Behaviour	4	4
CBMS307	Corporate Finance	4	4

Semester III – Application Based Learning

Course: CBMS301	Course Title: ENTREPRENEURSHIP (Credits : 4 Lectures/Week: 4)
	<p>Objectives: To Create a learning system through which Management students can acquaint themselves of starting new ventures and enhance creativity</p> <p>Outcome: The course is designed primarily for those who at some point of their career want to start their own ventures or run family businesses. But at the same time it is equally useful who plan to work in new firm or business development units of large corporate.</p>

Unit I	<p>Entrepreneurial Perspective</p> <ul style="list-style-type: none"> a) The Entrepreneur's role, Task & personality b) Entrepreneurship as a style of management c) Role of Entrepreneur in Economic Development d) Starting with a startup and growing into a business organization e) Rules and regulations for Start up India f) Typology of Entrepreneurs: Defining Survival & Success 	15 L
Unit II	<p>Creating & Starting a Venture</p> <ul style="list-style-type: none"> a) Opportunity recognition and entry strategies b) Strategic Window of Opportunity: Scanning, Positioning and analyzing c) Intellectual property: Creation & Protection d) Legal Issues 	15 L
Unit III	<p>The Business Plan- Entrepreneurial Tool</p> <ul style="list-style-type: none"> (a) Gathering the resources Introduction to various sources of funds, angel investors and crowd funding (b) Information Needs: Market Information, Operation Information, Financial Information (c) Writing Business plan with frugality <p>Marketing plan, Organizational plan Financial Plan Forms of Financing Sources of External Support Execution plan</p>	15 L
Unit IV	<p>Creation of Prototype</p> <ul style="list-style-type: none"> (a) Identifying Customer (b) Creation of Minimum Viable product (c) The changing role of an Entrepreneur (d) Innovation and Disruption Management 	

References:

1. Robert Hisrich, Michael Peters, Dean Shepherd, 2010, Entrepreneurship, Tata McGraw Hill, New Delhi
2. Vasant Desai, 2009, Dynamics of Entrepreneurial Development Management -, Himalaya Publishing House Mumbai.

3. Justin G, J. William, 2003, Small business management: an entrepreneurial emphasis-, Thomson south western.



Semester III – Application Based Learning

Course: CBMS302	Course Title: Business Economics (Credits :4 Lectures/Week:4)	
	<p>Objectives:</p> <ul style="list-style-type: none"> • To take the student through the generation of strategic alternatives and implementation program. • To develop conceptual skills in this area as well as their application in the corporate world. <p>Outcome: This course deals with corporate level Policy & Strategy formulation areas.</p>	
Unit I	<p>Introduction to Macroeconomic Data and Theory</p> <ol style="list-style-type: none"> a) Macroeconomics: Meaning, Scope and Importance. (Only Concepts to be covered) b) Circular flow of aggregate income and expenditure: closed and open economy models (Only Concepts to be covered) c) The Measurement of national product: Meaning and Importance - conventional and Green GNP and NNP concepts - Relationship between d) National Income and Economic Welfare. Problems in National Income, Human Development Index, Gender Equality. e) Short run economic fluctuations : Features and Phases of Trade Cycles (Brexit, Great Depression, Euro Zone crisis – to be discussed) f) The Keynesian Principle of Effective Demand: Aggregate Demand and g) Aggregate Supply - Consumption Function - Investment function – effects of Investment Multiplier on Changes in Income and Output 	15 L
Unit II	<p>, Money Inflation and Monetary Policy</p> <ol style="list-style-type: none"> a) Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money b) Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest c) Money and prices : Quantity theory of money - Fisher's equation of Exchange d) Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy – Inflationary Gap & Stagflation. e) Monetary policy :Meaning, objectives and instruments, inflation targeting. Limitations (with relation / In context with Autonomy of Central Bank). 	15 L

Unit III	Constituents of Fiscal Policy <ul style="list-style-type: none"> a) Role of a Government to provide Public goods- Principles of Sound and Functional Finance b) Fiscal Policy: Meaning, Objectives - Contra cyclical Fiscal Policy and Discretionary Fiscal Policy c) Instruments of Fiscal policy : Canons of taxation - Factors influencing incidence of taxation - Effects of taxation Significance of Public d) Expenditure - Low Income Support and Social Insurance Programmes - e) Public Debt - Types, Public Debt and Fiscal Solvency, Burden of debt finance, Types & Effects of Public Expenditure, Theories of increase in Public Expenditure. f) Union budget (Brief) -Structure- Deficit concepts-Fiscal Responsibility and Budget Management Act. 	15 L
Unit IV	Open Economy: Theory and issues of international Trade <ul style="list-style-type: none"> a) The basis of international trade :Ricardo’s Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments- terms of trade - meaning and types (Barter & Income terms of trade) Factors determining terms of trade - Gains from trade - Free trade versus protection b) Foreign Investment : Foreign Portfolio investment- Benefits of Portfolio capital flows Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations c) Balance of Payments: Structure -Types of Disequilibrium - Measures to correct disequilibrium in BOP. d) •Foreign Exchange and foreign exchange market : Meaning, Functions & Players in the Exchange Market. Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates-Managed flexibility 	15 L
References: <ol style="list-style-type: none"> 1. Principles of Macro Economics, by Case & Fair, Pearson Publication 2. Principles of Macro Economics, by Gregory Mankiw 3. A 100 Small Steps, by Raghuram Rajan 4. Essentials of Business Economics, D.N.Dwivedi, Pearson 2010 5. Business Economics, H L Ahuja, Mc Graw Hill, 2001 6. Business Economics, Shiv Kumar Agarwal, Pooja Law, 1996 7. Managerial Economics, Pandya, Pearson, 1994 		

Semester III– Application Based Learning

Course: CBMS303	Course Title: Information Technology In Business Management (Credits : 3 Lectures/Week: 4)	
	<p>Objectives: To familiarize students with computers and it's applications in the relevant fields and also with Front-end concept for developing various IT Application Project.</p> <p>Outcome: The course is designed to provide the students with expertise in the quantitative and technological aspects of management, specifically including the extensive use of computers for solving business problems and making managerial decisions.</p>	
Unit I	<p>Introduction to Computers</p> <p>a) Computers: Definition, Features, Generation b) Input & Output devices c) Types of Computers d) Hardwares: Specifications and Data Storage Management (Primary & Secondary Memory) e) Softwares: Concept of System Software and Applications</p>	15 L
Unit II	<p>Office Productivity Tools</p> <p>MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail Merge, Macros and Print Review and Set-up, utility and converting word as PDF files.</p> <p>MS Excel: Creating Worksheet, Creating Various Formulas and logical operators, Creating and using name ranges, Functions, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up</p> <p>Power Point: Create Slides, Insert Image, Shapes, Smart Art, Chart, Animation, Page Designing, Slide Transition, View Page, Print Review and Set-up.</p> <p>MS Project: Scheduling, Planning, and Reporting a project, Set up Resources, Resources to task, Plan duration cost, Track Process, Audience Schedule, Status Reporting.</p>	15 L
Unit III	<p>Web</p> <p>a) Use of Various Web Browser b) Information Searching Tools & Techniques c) Types of Internet Connection, Domain Name d) Website, Types of Website e) Internet, Intranet, Extranet f) Create New email ID, Writing professional emails</p>	15 L

Unit IV	Web Designing a) Introduction to the Web, HTML b) Formatting Text Using Tags c) Images, List d) Creating Hyperlinks & Types and Anchors. e) Tables, Complex Tables f) Frames g) Videos, Audios h) Forms	15 L
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References:

1. Peter Norton, 2008, Introduction to Computers, Sixth Edition, McGraw Hill, New York.
2. V. Rajaraman, 2004, Introduction to information Technology, Prentice-Hall of India, Delhi.
3. Hunt.J.Shelley, 1989, Computers and Commonsense, Delhi, Prentice-Hall of India,
4. Alexis Leon, 2002, Fundamentals of Information Technology, New Delhi, Vikas publishing,
5. Sanjay Saxena, 1998, A first Course in Computers, New Delhi, Vikas Publishing
6. Deepak Bharioke, 2000, Fundamentals of Information Technology, New Delhi, Excel book.
7. Jerome Kanter, 1992, Managing with Information, Delhi, Prentice Hall India
8. [Randy Connolly](#) & [Ricardo Hoar](#), Fundamentals of Web Development(1st edition), Pearson publication



SYBMS Semester III – Application Oriented Learning

Course: CBMS304	Course Title: Accounting for Managerial Decisions (Credits : 4 Lectures/Week: 4)	
	<p>Objectives:</p> <ul style="list-style-type: none"> • To acquaint management learners with basic accounting fundamentals. • To develop financial analysis skills among learners. • The course aims at explaining the core concepts of business finance and its importance in managing a business. • Introduction to relational analysis of financial variables. <p>Outcome:</p> <p>The course gives a comprehensive understanding of accounting principles that are required to perform in an accounting environment.</p>	
Unit I	<p>Analysis and Interpretation of Financial statements)</p> <p>a) Introduction to schedule III of Companies Act 2013 with preparation of final accounts</p> <p>b) Study of balance sheet; Manufacturing, Trading, Profit and Loss A/c of Limited Companies</p> <p>c) Vertical Form of Balance Sheet and Profit & Loss A/c</p> <p>d) Trend Analysis</p> <p>e) Comparative Statement & Common Size</p>	15 L
Unit II	<p>Analysis and interpretation of financial statements</p> <p>a) Ratio analysis, Interpretation and limitations</p> <p>b) Different modes of expressing ratios</p> <p>c) Long term strength and stability</p> <p>d) Short term strength and Stability</p> <p>e) Profitability and earning ability</p>	15 L
Unit III	<p>Cash flow statement and Fund Flow Statements</p> <p>a) Preparation of cash flow statement</p> <p>b) Preparation of Fund flow statement</p> <p>c) Cash flow statement related financial ratios</p>	15 L
Unit IV	<p>Working capital</p> <p>a) Working capital-Concept, Estimation of requirements in case of Trading & Manufacturing Organizations.</p> <p>b) Receivables management: Meaning & Importance, Credit Policy Variables, Methods of Credit Evaluation (Traditional and Numerical- Credit Scoring)</p> <p>c) Monitoring the Debtors Techniques [DSO, Ageing Schedule]</p> <p>d) Cash Budget</p> <p>e) Maximum permissible bank finance and margin based lending by banks.</p> <p>f) Analysis of Annual report of a Listed company- stand alone</p> <p>Market evaluation related ratio analysis</p>	15L

References:

1. Srivastava R M, (2001) *Essentials of Business Finance*, New Delhi, Himalaya Publications.
2. Ravi M. Kishore , (2016) *Financial Management*, New Delhi, Taxmann
3. Maheshwari SN, (2013) *Cost & Management Accounting* , Sultan Chand & Sons, New Delhi
4. Shashi K Gupta & R.K. Sharma, (2014) *Management Accounting*, New Delhi, Kalyani Publishers
5. David Cox,(2016) *Management Accounting: Costing*, Uk,Osborne Books Limited
6. M.A Sahaf, (2013) *Management Accounting:Principles& practice*, New Delhi, Vikas Publishing House



Semester III – Application Based Learning

Course: CBMS305	Course Title: Environmental Management (Credits : 2 Lectures/Week: 4)	
	<p>Objectives: To understand the complexity of ecosystems and the relationships between humans and the environment To make the students aware about the major environmental problems including their causes and consequences</p> <p>Outcome: The course gives an understanding of natural and social systems that can be applied to environmental and natural resource problem solving in a management context.</p>	
Unit I	<p>Environmental Concepts</p> <p>a) Environment: Definition and composition b) Biogeochemical cycles c) Ecosystem & Ecology d) Food chain & food web Energy flow pyramid e) Resources: Meaning, Classification</p>	15 L
Unit II	<p>Environment degradation</p> <p>a) Degradation b) Pollution c) Global warming d) Disaster Management e) Waste Management f) Health and Safety</p>	15 L
Unit III	<p>Sustainability with 4 P's approach and role of business</p> <p>a) Sustainability: Definition, importance and Environment Conservation b) Environmental clearance for establishing and operating Industries in India c) EIA, Environmental auditing, ISO 14001 d) Environmental Protection Acts e) Carbon bank & Kyoto protocol</p>	15 L
Unit IV	<p>Innovations in business- An Environmental Perspective</p> <p>a) Non-Conventional energy sources b) Innovative Business Models: Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging c) Analysis of Sustainability management report d) SHE Policy e) Large Project Management</p>	15 L

References:

1. N.K. Uberoi (2002), Environment Management, Delhi, Excel Books
2. Bala Krishnamoorthy (2005), Environmental Management - Text & Cases, Prentice Hall of India
3. Environmental Management- National and global Perspectives, (2004), Swapan C. Deb, JAICO
4. Dr. Anand S. Bal (2009) Environmental Management, Himalaya Publishing House



Semester III – Application Based Learning

Course: CBMS306	Course Title: CONSUMER BEHAVIOUR (Credits :4 Lectures/Week: 4)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ The basic objective of this course is to develop an understanding about the consumer decision making process and its applications in marketing function of firms. ➤ This course is meant to equip undergraduate students with basic knowledge about issues and dimensions of Consumer Behaviour. <p>Outcome:</p> <p>The course gives an understanding of how a consumer selects, purchases, uses and disposes of products and services is pertinent to successfully managing the marketing function and also learn the role of consumer behaviour within marketing.</p>	
Unit I	<p>INTRODUCTION</p> <ul style="list-style-type: none"> a) Introduction to consumer behaviour b) Profiling the consumer. c) Drivers of consumer behaviour d) CB in different markets- domestic, international, urban and rural, Generation Z, CB, and CB for durables and FMCG. e) Consumer Decision Making process f) ZOMT 	15 L
Unit II	<p>Individual- Determinants of Consumer Behaviour</p> <ul style="list-style-type: none"> a) Consumer Needs & Motivation Theories b) Personality c) Product personality and brand personification. 	15 L
Unit III	<p>Environmental Determinants of Consumer Behaviour</p> <ul style="list-style-type: none"> a) Social Class and Influences. b) Behavioural Influences c) Cultural Influences 	15 L
Unit IV	<p>Consumer decision making models and New Trends</p> <ul style="list-style-type: none"> a) Consumer Decision making models b) Diffusion of innovations Process c) Decision process d) E-Buying behaviour e) Decision purchase tree- category and product. 	15 L

References:

1. Solomon, M.R,2009. Consumer Behaviour –New Delhi, Buying, Having, and Being. (8th ed.)
2. Blackwell, R.D., Miniard, P.W., & Engel, J. F, 2009. Consumer Behaviour. New Delhi, Cengage Learning.
3. Hawkins, D.I., Best, R. J., Coney, K.A., &Mookerjee, A, 2007, New Delhi, Consumer Behaviour Building,New York,McGraw-Hill College
4. Kotler, P. & Keller, K. L, 2012. Marketing Management (Global Edition) (14th ed.) New Delhi, Pearson
5. Nair, Suja R,2004- Consumer Behavior in Indian Perspective, New Delhi, Himalaya Publishing



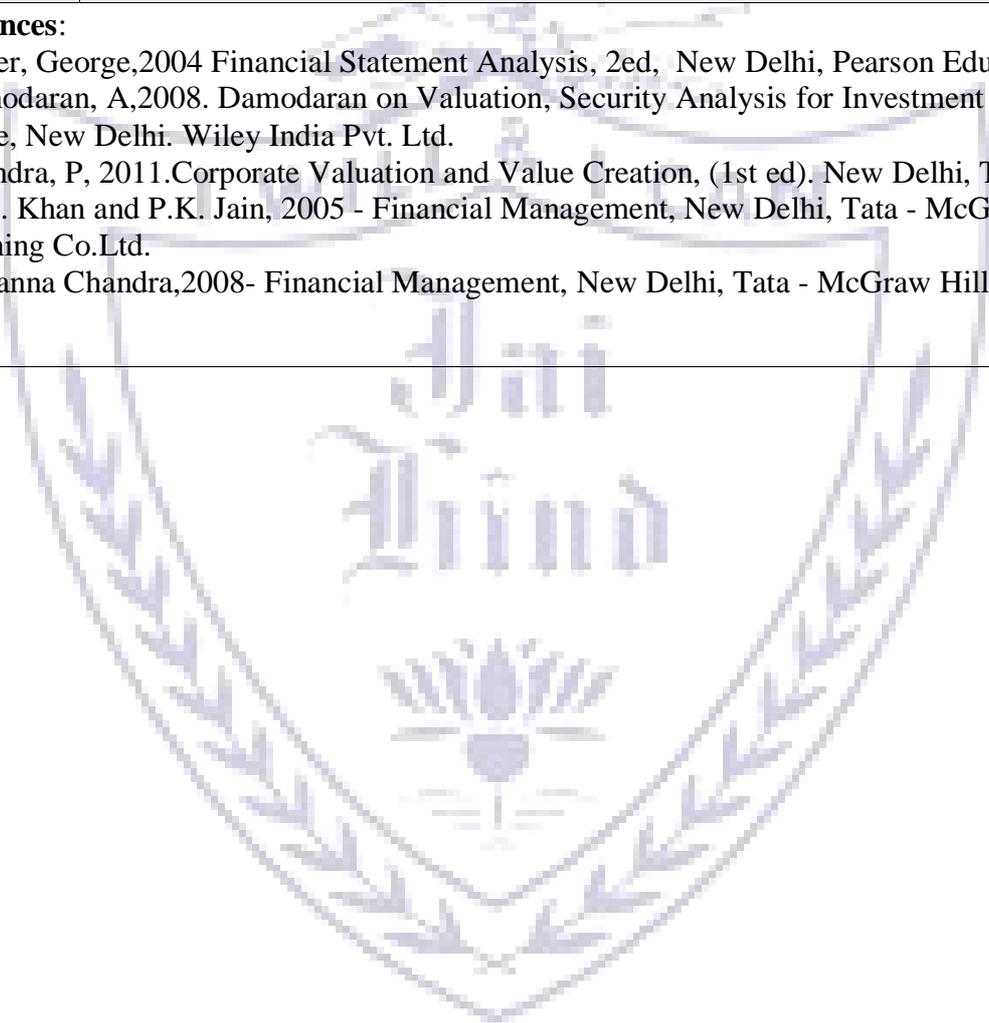
Semester III – Application Based Learning

Course: CBMS307	Course Title: Corporate Finance (Credits :4 Lectures/Week: 4)	
	Objective: <ul style="list-style-type: none"> • The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making • To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business Outcome: The course aims at explaining the core concepts of corporate finance and its importance in managing a business	
Unit I	INTRODUCTION a) Introduction to Corporate Finance: Meaning, Principles of Corporate Finance, Significance of Corporate Finance, Amount of Capitalisation, Over Capitalisation and Under Capitalisation, Fixed Capital and Working Capital funds, cap gearing leverages. b) Introduction to ownership securities– Ordinary Shares, Reference Shares, Creditorship Securities, Debtors and Bonds, Convertible Debentures, Concept of Private Placement of Securities c) Excess Liquidity management d) Financial risk management.	15 L
Unit II	CAPITAL STRUCTURE AND LEVERAGE a) Introduction to Capital Structure theories, cap gearing leverages, EBIT – EPS analysis for Capital Structure decision. b) Short term and long term capital structure. c) Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity d) Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital e) Introduction to concept of Leverage - Operating Leverage, Financial Leverage and Combined Leverage f) Dupont Analysis	15 L
Unit III	TIME VALUE OF MONEY a) Introduction to Time Value of Money – compounding and discounting. b) Introduction to basics of Capital Budgeting (time value of money based methods) – NPV and IRR (Net Present Value and Internal Rate of Return) c) Importance of Risk and Return analysis tradeoff in Corporate Finance d) Impact on Income tax in Capital Structuring.	15 L

Unit IV	<p>MOBILISATION OF FUNDS</p> <p>a) Introduction to financial markets and sources of funds b) Public deposits and RBI regulations, Company deposits and SEBI regulations, Protection of depositors, RBI and public deposits with NBFC's c) Foreign capital and collaborations, Foreign direct Investment (FDI) d) Emerging trends in FDI e) Global Depository Receipts, Policy development, Capital flows and Equity Debt f) Brief introduction & sources of short term Finance Bank Overdraft, Cash Credit, Factoring g) Primary and secondary Capital markets</p>	15 L
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References:

1. Foster, George, 2004 Financial Statement Analysis, 2ed, New Delhi, Pearson Education Pvt Ltd
2. Damodaran, A, 2008. Damodaran on Valuation, Security Analysis for Investment and Corporate Finance, New Delhi. Wiley India Pvt. Ltd.
3. Chandra, P, 2011. Corporate Valuation and Value Creation, (1st ed). New Delhi, TMH.
4. M.Y. Khan and P.K. Jain, 2005 - Financial Management, New Delhi, Tata - McGraw Hill Publishing Co.Ltd.
5. Prasanna Chandra, 2008- Financial Management, New Delhi, Tata - McGraw Hill



Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

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

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

II. Semester End Examination (SEE)- 60 Marks

