



**Janardan Bhagat Shikshan Prasarak Sanstha's
CHANGU KANA THAKUR
ARTS, COMMERCE & SCIENCE COLLEGE,
NEW PANVEL (AUTONOMOUS)**

**Re-accredited 'A+' Grade by NAAC
'College with Potential for Excellence' Status Awarded by UGC
'Best College Award' by University of Mumbai**

**Department of Accounting & Finance
Board of Studies in Accounting & Finance**

**Certificate Course – Certificate Course in Export & Import
Management**

**Syllabus of Certificate Course – Certificate Course in Export &
Import Management**

w.e.f. Academic Year 2020-2021

Sr. No.	Heading	Particulars
1	Title of Certificate Course	Certified Export Import Management Course
2	Eligibility for Admission	XIIth Commerce of all recognised Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	
5	No. of Semesters	-
6	Level	U.G.
7	Pattern	Offline
8	Status	Revised
9	To be implemented from Academic year	2020-2021

Certificate Course in Export & Import Management

To be implemented from the Academic year 2020-2021

1	Preamble of the syllabus
	<p>Certificate Course in Certified Export Import Management Course is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Export & Import and economy of various countries. It helps to promote a practical understanding of rules, regulations and documentations required for export & import from & in our country. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.</p>

2	Objectives of the course
●	To provide overall knowledge of international business environment and economic relations.
●	To develop analytical skills for identifying export opportunities and undertaking export marketing in countries offering export potential for wide ranging products of Indian origin.
●	To develop an understanding towards export procedure & documentation.
●	For enhancing benefits from exports by understanding foreign trade policies.

3	Outcomes of the course
●	Improved overall knowledge of learners about international business environment and economic relations.
●	Developed analytical skills for identifying export opportunities and undertaking export marketing in countries offering export potential for wide ranging products of Indian origin.
●	Developed understanding towards export procedure & documentation.
●	Enhanced knowledge in area of logistics and benefits from exports by understanding foreign trade policies.
●	Helps to understand the application of rate for foreign currency into reporting

4	Detailed Syllabus	
Certificate Course in Export & Import Management		
SN	Modules/ Units	No. Of Lectures
1	International Marketing Management	5
	Marketing of industrial and consumer products, identification of export markets, product development and adaptation, export pricing, selection of agents and other distribution channels, procurement for exports, settlement of trade disputes, marketing information system and international tendering and sub-contracting.	
2	India's Foreign Trade and Policy	15
	India's foreign trade policy and its evolution, trends in India's foreign trade, trade balance, institutional framework for export promotion, export incentives and facilities, concept of EPZ/FTZ and 100% EOUs, quality control for exports, export prospects for select products and market characteristics of select markets. Direction and composition of India's Foreign Trade. Export – Import Policy, Export Promotion and Institutional set up. Deemed exports, Rupee convertibility.	
3	International Trade Logistics	12
	Micro-economic aspects of physical distribution with emphasis on international transport systems including legal aspects of transportation by sea, air and multi-modal transport and various other aspects of infrastructure for transport and physical movement of primary commodities and manufactures. Concept of Working Capital; Important financial ratios; Computation of permissible bank finance – 1st & 2nd method of lending.	
4	International Trade Operations & Documentation	15
	Regulatory Framework of Export Import, Export Sales Contract, Methods of Payment, Export-Import Documents, Export Credit Insurance, Shipment of Export Cargo and Custom Clearance of import Cargo, Central excise clearance, EDI related to custom clearance. General guidelines issued by the RBI for importers; Form A-1; Import licenses; Obligation of purchaser of foreign exchange; Time limit for settlement of import payments; Advance remittance; Interest on import bills – limits set by RBI; Remittances against replacement imports Guarantee for replacement import; Receipt of import bills/documents.	
5	Global Business Environment	8
	Forces of Globalization & Patterns of Global Political Economy, Multilateral Framework of international Trade & its Evolution, Contemporary Issues at the World Trade Organization, Political Economy of Trade blocs and Regional Economic Integration, Politics & Economics of the European Union, Macroeconomics Scenario of Economy.	
6	International Trade Finance & Foreign Exchange Management	5
	Assessing Foreign Exchange Risk, Understanding Methods of Payment, URC-522, UCP-600, FEMA & FEDAI Guidelines, RBI rules for Import and export of goods and services, Financing Options, Export & Import Finance at Pre-Shipment Post-Shipment Stage, Factoring & Forfeiting.	

5	References Books
	Certificate Course in Export & Import Management
	<ul style="list-style-type: none">• Export Import Management 2nd Edition by Justin Paul and Rajiv Aserkar• Export Import Management, Parul Gupta• Export & Import Procedure, Jignesh Vidani• Import Export Procedures and Documentation, Raj Dev• Export Documentation & Procedure, Ravi Phadke

Certificate Course in Export & Import Management
To be implemented from the Academic year 2020-2021

Scheme of Evaluation

Scheme of examination for each semester

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 % 40 Marks

Internal Assessment

Sr. No.	Particular	Marks
01	One periodical class test	20 Marks
02	One case study/ project with presentation based on curriculum to be assessed by the teacher concerned	20 Marks
	Presentation	10 Marks
	Written Document	10 Marks
	Total Marks	40 Marks

Question Paper Pattern

(Periodical Class Test for the Courses at Under Graduate Programs)

Maximum Marks: 20

Questions to be set: 02

Duration: 40 Minutes

All Questions are Compulsory

Question No	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- i) Duration: The examination shall be of 2 Hours duration
- ii) Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

Question Paper Pattern

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full Length Question	15 Marks
	OR	
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
	OR	
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
	OR	
Q-3	Full Length Question	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester a learner will be said to have passed the course if the learner passes the Internal Assessment and External Examination together.



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**Department of Accounting & Finance
Board of Studies in Accounting & Finance**

**Certificate Course – Certificate Course in Accounting Standards
Syllabus of Certificate Course – Certificate Course in Accounting
Standards
w.e.f. Academic Year 2021-2022**

Sr. No.	Heading	Particulars
1	Title of Certificate Course	Accounting Standards
2	Eligibility for Admission	XII th Commerce of all recognised Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	--
5	No. of Semesters	Yearly Pattern
6	Level	U.G.
7	Pattern	Offline
8	Status	Original
9	To be implemented from Academic year	2021-2022

Certificate Course in Accounting Standards

To be implemented from the Academic year 2021-2022

1	Preamble of the syllabus
	<p>Certificate course in Accounting Standards is a Under-graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would have to develop understanding of various aspects of the Accounting Standards. It also recognize, Analysis and interpretation of all the accounting standards. It help for preparing financial statements in accordance with standards The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's Performance shall be assessed by internal assessment with 40 marks and external assessment with 60 marks.</p>

2	Objectives of the course
●	To Understand practical application of all the Accounting Standards.
●	To developed the ability to understand accounting standards in a simplified way.
●	To recognize, Analysis and interpretation of all the accounting standards.
●	To increase the reliability of the financial statements.
●	To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements.
●	To apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.

3	Outcomes of the course
●	To help for preparing financial statements in accordance with standards.
●	To identify the financial statements and their purpose in accordance with standards.
●	To interpret the business implications of financial statement information.
●	To employ critical thinking skills to analyse financial data as well as the effects of differing financial accounting methods on the financial statements

Certificate Course in Accounting Standards

Sr. No.	Courses	No. of Lectures
01	Accounting Standards – I: AS 1, AS 2 (Revised), AS 3, AS 4 (Revised) & AS 5 with practical applications	15
02	Accounting Standards – II: AS 7, AS 9, AS 10 (Revised), AS 11 & AS 12 with practical applications	15
03	Accounting Standards – III: AS 13 (Revised), AS 14 (Revised), AS 15, AS 16 & AS 17 with practical applications	15
04	Accounting Standards – IV: AS 18, AS 19, AS 20, AS 21(Revised), AS 22 with practical applications	15
05	Accounting Standards – V: AS 23, AS 24, AS 25, AS 26, AS 27, AS 28 & AS 29 (Revised) with practical applications	15
06	Drafting Accounting policies, notes in Annual report with reference to accounting standards	15
Total		90

4	Detailed Syllabus
Sr. No.	Modules/ Units
1	Accounting Standards – I: AS 1, AS 2 (Revised), AS 3, AS 4 (Revised) & AS 5
	<ul style="list-style-type: none"> • AS – 1 Disclosure of Accounting Policies • AS – 2 Valuation of Inventories • AS – 3 Cash Flow Statements • AS – 4 Contingencies and Events Occurring After the Balance Sheet Date • AS – 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
2	Accounting Standards – II: AS 7, AS 9, AS 10 (Revised), AS 11 & AS 12
	<ul style="list-style-type: none"> • AS – 7 Construction Contracts • AS – 9 Revenue Recognition • AS – 10 Property, Plant and Equipment (Revised) • AS – 11 The Effects of Changes in Foreign Exchange Rates • AS – 12 Accounting for Government Grants
3	Accounting Standards – III: AS 13 (Revised), AS 14 (Revised), AS 15, AS 16 & AS 17
	<ul style="list-style-type: none"> • AS – 13 Accounting for Investments (Revised) • AS – 14 Accounting for Amalgamations (Revised) • AS – 15 Employee Benefits • AS – 16 Borrowing Costs • AS – 17 Segment Reporting
4	Accounting Standards – IV: AS 18, AS 19, AS 20, AS 21(Revised), AS 22
	<ul style="list-style-type: none"> • AS – 18 Related Party Disclosures • AS – 19 Leases • AS – 20 Earnings Per Share (EPS) • AS – 21 Consolidated Financial Statements (Revised) • AS – 22 Accounting for Taxes on Income
5	Accounting Standards – V: AS 23, AS 24, AS 25, AS 26, AS 27, AS 28 & AS 29 (Revised)
	<ul style="list-style-type: none"> • AS – 23 Accounting for Investments in Associates in Consolidated Financial Statements • AS – 24 Discontinuing Operations • AS – 25 Interim Financial Reporting • AS – 26 Intangible Assets • AS – 27 Financial Reporting of Interests in Joint Ventures • AS – 28 Impairment of Assets • AS – 29 Provisions, Contingent Liabilities and Contingent Assets (Revised)
6	Drafting Accounting policies, notes in Annual report with reference to accounting standards
	<ul style="list-style-type: none"> • Drafting Accounting policies • Notes in Annual report with reference to accounting standards

5

References Books

- *Introduction to Accountancy* by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advance Accounts* by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- *Advanced Accountancy* by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd.
- *Modern Accountancy* by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- *Financial Accounting for Management* by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd.
- *Financial Accounting* by P.C. Tulsian, Pearson Publications, New Delhi
- *Accounting Principles* by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- *Financial Accounting* by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back
- *Compendium of Statement and Standard of Accounting*, ICAI
- *Indian Accounting Standards*, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Financial Accounting* by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- *Company Accounting Standards* by Shrinivasan Anand, Taxman, New Delhi
- *Financial Accounting* by V. Rajasekaran, Pearson Publications, New Delhi
- *Introduction to Financial Accounting* by Horngren, Pearson Publications, New Delhi
- *Financial Accounting* by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd.
- *Financial Accounting a Managerial Perspective*, Varadraj B. Bapat, MehulRaithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Certificate Course in Accounting Standards
To be implemented from the Academic year 2021-2022

Scheme of Evaluation

Scheme of examination for each semester

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**Department of Accounting & Finance
Board of Studies in Accounting & Finance**

Program: Diploma in Banking and Finance

w.e.f. Academic Year 2020-21

Sr. No.	Heading	Particulars
1	Title of Programme	Diploma in Banking & Finance
2	Eligibility for Admission	12 th Commerce of all recognised Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	
5	No. of Semesters	Six
6	Level	U.G.
7	Pattern	Semester (60:40)
8	Status	Revised
9	To be implemented from Academic year	2020-2021

Course Structure

Diploma in Banking and Finance

(To be implemented from Academic Year- 2020-2021)

Sr. no.	Courses	No. of credit
1	Principles of Banking	3
2	Banking Law	3
3	Banking Accounting & Finance	3
Total Credit		9

1. Principle of Banking

1	Preamble of the syllabus
	Diploma in Banking & Finance (Principle of Banking Course) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various functions, rules & regulations associated with banking and facilities provided by banks. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.

2	Objectives of the course
	<ul style="list-style-type: none">• To provide knowledge of banking in domestic and international aspects.
	<ul style="list-style-type: none">• To develop an analytical understanding in learners to identify risk and opportunities in banking industry.
	<ul style="list-style-type: none">• To understand the dynamic changes of banking industries.
	<ul style="list-style-type: none">• To enhance the knowledge about principles of Banking.

3	Course outcomes
	<ul style="list-style-type: none">• Improved knowledge of banking in domestic and international aspects.
	<ul style="list-style-type: none">• Developed analytical skill for identifying the risks and opportunities in banking industry.
	<ul style="list-style-type: none">• Improved knowledge over dynamic changes of banking industries.
	<ul style="list-style-type: none">• Enhanced knowledge about principles of banking in detail.

4	Detailed Syllabus	
	Principles of Banking	
Sr. No.	Modules / Units	No. of Lectures
1	Indian Financial Systems	15
	Indian Financial Systems – An overview, Banking regulations Retail Banking. Wholesale and International Banking. ADR, GDR a. Participatory Notes, Role of Money Markets, Fixed Income Market, and Forex Markets, FEMA, Role and Functions of Capital Market, Securities and Exchange Board of India (SEBI) Role and Functions of Mutual Funds, Insurance Companies, Bancassurance and Insurance Regulatory and Development Authority (IRDA) Factoring, Forfeiting Services and Off-Balance Items Risk Management and Basel II & III - An Overview Alliances/Mergers/Consolidation Credit Information Companies Fair Practices Code for Debt Collection and Banking Ctxles and Standards Board of India Recent Developments in the Indian Financial System	
2	Functions of Banks	20
	Banker customer relationship & special relationship, Definition and Functions of a Bank Banking Ombudsman Scheme Consumer Protection Payment & collection of cheque and other negotiable instruments Opening accounts of various types of customers Ancillary services, Cash Management Services and its Importance Principles of lending, working capital assessment & credit monitoring Priority sector advances, Agricultural finance Micro, Small & Medium enterprises in India Government sponsored scheme, Self-help groups Credit cards, home loans, personal loans & consumer loans Documentation, Different types of charging securities Types of collaterals & their characteristics Non-performing assets-(Prudentails norms on income recognition, Assets classification and provisioning, pertaining to advances) Financial inclusion& Financial Literacy Core Banking System	
3	Banking Technology	15
	Essentials of banking computerization Payment Systems & Electronic Banking Data Communication network& EFT System Role of Technology upgradation& its impact on Banks Security Consideration	
4	Support Services-Marketing of Banking Services/Products	10
	Marketing-An Introduction, Social Media Marketing Consumer Behaviour & Product Pricing Distribution, Channel management Promotion, Role of direct selling agent/direct marketing agent in a bank Marketing Information Systems- A Longitudinal Analysis.	

5	References Books
	Principles of Banking
•	<ul style="list-style-type: none">• <i>Principles and Practices of Banking, The Indian Institute of banking and finance, Macmillian India Ltd-new Delhi</i>• <i>The Principles of Banking (Wiley Finance) by Moorad Choudhry</i>• <i>An Introduction to Banking: Principles, Strategy and Risk Management by Moorad Choudhry</i>• <i>Principles of Banking, Sharma D. D.</i>• <i>Principles and Systems of Banking, Popli G. S.</i>• <i>Principles & Practices of Banking: for JAIB and Diploma in Banking & Finance Examination , Abinash Kumar Mandilwar</i>• <i>Indian institute of banking and finance.</i>

2. Banking Law

1	Preamble of the syllabus
	<p>Diploma in Banking & Finance (Banking Law Course) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various laws, legal procedures and legal aspects associated with banking and products offered by various banks. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.</p>

2.	Objectives of the course
•	To understand the concepts of laws imposed on banking industries.
•	To understand the legal procedures and proceedings relating to banking industries.
•	To develop the knowledge of legal permissions about products to be offered by banking institutions.
•	To develop an over view regarding banking laws and its aspects.

3	Course Outcome
•	Developed Knowledge of learners about the concepts of laws imposed in banking industries.
•	Improved understanding of legal procedures and proceeding relating to banking industries.
•	Improved understanding of legal permissions about products to be offered by the banking institutions.
•	Empirical understanding in learners regarding banking laws and its aspects.

4	Detailed Syllabus	
Legal regulatory aspects of banking law		
Sr. No.	Modules / Units	No. Of Lectures
1	REGULATIONS & COMPLIANCE of Banks	10
	Legal Framework of Regulation of Banks , Control over Organisation of Banks , Regulation of Banking Business, Returns, Inspection, Winding Up. Mergers & Acquisitions, Public Sector Banks and Co-operative Banks	
2	LEGAL ASPECTS OF BANKING OPERATIONS	15
	Case Laws on Responsibility of Paying Bank Case Laws on Responsibility of Collecting Bank Different Types of Borrowers, Types of Credit Facilities, Indemnities Bank Guarantees, Letters of Credit, Deferred Payment Guarantee, Laws Relating to Bill Finance , Various Types of Securities Law Relating to Securities and Modes of Charge - I Law Relating to Securities and Mod. of Charge -II Registration and Satisfaction of Charges	
3	BANKING LAWS	15
	Banking Regulation Act 1949 The Banker's Books Evidence Act, 1891 Securitisation And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002 (SARFAESI Act) Introduction, Definitions , Regulation of Securitisation and Reconstruction of Financial Assets of banks and Financial Institutions, Enforcement of Security interest , Central Registry , Offenses and Penalties & Miscellaneous Provisions The Banking Ombudsman Scheme, 2006 Purpose. Extent, Definitions. Establishment and Powers, Procedure of Redressal of Grievances Recovery Of Debts Due To Banks And Financial Institutions Act, 1993 (DRT Act) Preliminary, Establishment of Tribunal and Appellate Tribunal, Jurisdiction. Powers and Authority & Procedure of Tribunals Recovery of Debts Determined by Tribunal and Miscellaneous Provisions The Law Of Limitation Limitations of Suits, Appeals and Applications	
4	COMMERCIAL LAWS WITH REFERENCE TO BANKING OPERATIONS	10
	Foreign Exchange Management Act, 1999 Transfer of Property Act, 1882 The Right to Information Act, 2005 Right to Information and Obligations of Public Authorities The Prevention of Money Laundering Act, 2002 Information Technology Act. 2000	

5	References Books
	Banking Law
•	<ul style="list-style-type: none">• <i>Indian institute of banking and finance.</i>• <i>Banking Laws, R. N. Chaudhary.</i>• <i>Banking Law and Practice, Mishra Sukvinder.</i>• <i>Advanced Introduction to Banking Law, Sylvain Massaad.</i>• <i>Law and Banking, Kathlyn Farrell</i>• <i>The Law of Banking and Financial Institutions Geoffrey P. Miller, Jonathan R. Macey, and Richard Scott Carnell</i>

3. Banking Accounting & Finance

1	Preamble of the syllabus
	Diploma in Banking & Finance (Banking Accounting & Finance Course) is a under graduation course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various concepts & principles of Accounting, fundamentals of calculations and finalization of books of Banks. The performance of the learners shall be evaluated into offline examination of the course which is for 100 marks. Learners have to obtain minimum 40% marks.

2	Objectives of the course
●	To develop knowledge about day to day operations and activities of banking institutions.
●	To improve the knowledge of calculation and methods used in banking institutions.
●	The understanding of books of banks and various terms used in banking institutions.
●	To develop the skills of finalizing the books of banking institutions.

3	Outcomes of the course
●	Developed knowledge among the learners regarding day to day operations and activities of banking institutions.
●	Improved knowledge of methods and calculations used in banking institutions.
●	Enhanced knowledge about the terms used and books of banking institutions.
●	Developing skills in learners to finalize the books of banking institution.

4	Detailed Syllabus	
Accountancy		
Sr. No.	Modules / Units	No. Of Lectures
1	Financial Mathematics	20
	<p>Interest and Annuities - Calculation of Simple Interest and Compound Interest; Calculation of Equated Monthly Installments; Fixed and Floating Interest rates; Calculation of Annuities; Interest Calculation using products/Balances; Amortisation of a debt; Sinking Fund.</p> <p>YTM - Debt-Definition, Meaning and salient features; Loans; Introduction to Bonds; Terms associated with Bonds; Cost of debt capital; Bond value with semi-annual interest; Current yeild on bond; Calculation of Yeild-to-Maturity of bond; Theorems for Bond Value; Duration of Bond; Properties of durations; Bond price volatility.</p> <p>Capital Budgeting- Present value and discounting; Discounted techniques Internal rate of return(IRR);Method of investment appraisal; NPV AND IRR compared; capital rationing; Investment decision making under condition of uncertainty; Expected NPV rule; Risk-Adjusted Discount Rate Approach for NPV Determination; Sensitivity Analysis for NPV Determination; Decision Tree Analysis for NPV Estimation: Pay back Methods: ARR</p> <p>Foreign Exchange Arithmetic - Fundamentals of Foreign Exchange: forex Markets; Direct and Indirect Quote; Some Basic Exchange Rate Arithmetic-Cross Rate, Chain Rule. Value date. etc.: Forward Exchange Rates-Forward Points: Arbitrage; Calculating Forward Points; Premium/discount; etc.</p>	
2	Principles and Practice of Accountancy	10
	<p>Basic Accounting, Accounting Concepts, Principles, Policies & Convention Accounting Standards, Indian Accounting Standards & IFRS</p> <p>Bank Reconciliation Statement, Bills of Exchange & Promissory Notes</p> <p>Balance Sheet Equation; Computation of Balance Sheet Equation</p>	
3	Final Accounts of Banking Companies	20
	<p>Requirements of Banking Companies as to Accounts and Audit; Significant Features of Accounting Systems of Banks; Principal Books of Accounts: Preparation and Presentation of Financial Statements of Banks; CMA Format; Accounting Treatment of Specific Items; Preparation, Comments of Profit and Loss Account; Disclosure Requirements of Banks: Additional Disclosures prescribed by RBI: Disclosures required under BASEL norms.</p>	
4	Banking Operations & Accounting Functions	10
	<p>Preparation of Vouchers, cash receipt, and payment entries, clearing inward and outward entries; transfer debit and credit entries, what is KYC, and what are the different documents to satisfy KYC, Verify KYC and authenticity of documents, operational aspects in regard to opening of all types of accounts, Scrutiny of loans application/documents, allowing withdrawals and accounting entries involved at various stages, Operational aspects of CBS environment etc., Back office operations in banks, handling of unreconciled entries in bank.</p>	

5	References Books
	Banking Accounting & Finance
•	<ul style="list-style-type: none">• <i>Indian institute of banking and finance.</i>• <i>Accounting and Finance for Bankers for Jaib and Diploma in Banking & Finance Examination by Mandilwar Abinash Kumar</i>• <i>Money, Banking and the Financial System Second Edition R. Glenn Hubbard, Anthony P O'Brien</i>• <i>Merchant Banking and Financial Services by Madhu Vij and Swati Dhawan</i>• <i>Financial Mathematics: A Comprehensive Treatment Roman N. Makarov, Giuseppe Campolieti</i>

Diploma in Banking and Finance

To be implemented from the Academic year 2020-2021

Scheme of Evaluation

Scheme of examination for each semester

The performance of the learners shall be evaluated into two components. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 %

40 Marks

Internal Assessment

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study/project with presentation based on the curriculum to be assessed by the teacher concerned	20 Marks
	Presentation	10 Marks
	Written Document	05 Marks
	Total Marks	40 Marks

Question Paper Pattern

(Periodical Class Test for the Courses at Under Graduate Programmes)

Maximum Marks: 20

Questions to be set: 02

Duration: 40 Minutes

All Questions are Compulsory

Question No	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept-based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- i) Duration: The examination shall be of 2 Hours duration
- ii) Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question maybe subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**Question Paper Pattern
(Practical Courses)**

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full Length Practical Question	15 Marks
	OR	
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
	OR	
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
	OR	
Q-3	Full Length Practical Question	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

The Practical question of 15 marks may be divided into two sub-questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question maybe asked.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full Length Question OR	15 Marks
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Theory question of 15 marks may be divided into two sub-questions of 7/8 and 10/5 Marks.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain a minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



JanardanBhagatShikshanPrasarakSanstha's

**CHANGU KANA THAKUR
ARTS, COMMERCE & SCIENCE COLLEGE, NEW
PANVEL (AUTONOMOUS)**

**Re-accredited 'A+' Grade by NAAC
'College with Potential for Excellence' Status Awarded by
UGC**

'Best College Award' by University of Mumbai

**Department of Accounting & Finance
Board of Studies in Accounting & Finance**

Program: Diploma in Business Management

w.e.f. Academic Year 2021-2022

Sr. No.	Heading	Particulars
1	Title of Programme	Diploma in Business Management
2	Eligibility for Admission	12 th Commerce of all recognized Board
3	Passing marks	40%
4	Ordinances/Regulations (if any)	--
5	No. of Semesters	Two
6	Level	U.G.
7	Pattern	Semester (60:40)
8	Status	Original
9	To be implemented from Academic year	2021-2022

Course Structure

Diploma in Business Management

(To be implemented from Academic Year- 2021-2022)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
1	Principle of Management	03	1	Strategic Management	03
2	Human Resource Management	03	2	Production & Operation Management	03
3	Marketing Management	03	3	Management Information System	03
4	Financial Management	03	4	Project Report	03
Total Credits		12	Total Credits		12

Diploma in Business Management

(To be implemented from Academic Year- 2021-2022)

Semester I

Sr.No.	Course Code	Course Title	Credits	L / Week
1	DBM1POM	Principle of Management	03	4
2	DBM1HRM	Human Resource Management	03	4
3	DBM1MMT	Marketing Management	03	4
4	DBM1FMT	Financial Management	03	4

**Syllabus of Courses of Diploma in Business Management at Semester I
with effect from the Academic Year 2021-22**

1. Principle of Management

1	Preamble of the syllabus
	Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various functions, rules & regulations associated with business management. It helps to understand the business & its dimensions. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

2	Objectives of the course
•	To understand the concept of business and its objectives
•	To study about the management and functions of management
•	To discuss the effectiveness of motivational theory
•	To enhance the knowledge about organizational structure

3	Course outcomes
•	Learners would have learned the concept of business and its aspects
•	It help to know about effectiveness of management in decision making
•	It help to understand motivational factor
•	Learners able to learn about the dimensions about the organizational structure

4	Detailed Syllabus	
	Principles of Management	
Sr. No.	Modules / Units	No. Of Lectures
1	Basics of Business	15
	Concept of Business, Scope, Objectives and needs of Business Organizations, Types of Business Organizations, Management Levels, Functional Areas of Management, Universality of Management Principle, Risk and challenges faced by Business Organization, Concept of Managerial Grid, Evolution of Management thoughts and contingency approaches, Concept of International Management	
2	Basic Concepts of management	15
	Introduction to Management, Definition of Management, Nature of Management, Objectives of Management ; Administration vs Management Levels of Management, Principles of Management	
3	Functions of Management & Motivation Theory	15
	Meaning, Need, Definition, Importance, Scope, Merits and demerits of Planning, Organizing, Directing, Controlling, Staffing, Decision making and Leadership. Types of Decisions, Tools & Techniques of Decision making, Decision making under abnormal conditions, Concept of Motivation, Maslow's Theory, Theory X,Y & Z, Herzberg's Theory & Goal - Setting Theory, Motivation: Applications	
4	Organizational Structures	15
	Introduction to Organisations, Purpose of Organisations, Characteristics of Organisations, Nature of Organisation, Nature of Organisation, Organising: Entrepreneurship, Intrapreneurship and Creativity, Business Process Reengineering and Organising, Types of Organisations: Formal and Informal, Organisation, Structuring Organisation, Forms of Organisation Structure: Entrepreneurial Structure, Functional Structure, Product Structure, Geographical Structure, De-Centralised Structure, Strategic Business Structure, Matrix Structure, Team Structure, Virtual or Boundary-Less Structure, Learning Organisation,) Line and Staff Organisation Structure, Responsive Organisations and Global Organising.	

5	Reference Books
	Principles of Management
•	<ul style="list-style-type: none">• <i>Essentials of Management by Koontz H & W published by McGraw Hill</i>• <i>Principles of Management by Ramaswamy published by Himalaya</i>• <i>Management Concept and Practice by Hannagain T published by McMillan</i>• <i>Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India</i>• <i>Management – Text and Cases by VSP Rao published by Excel Books</i>• <i>Essentials of Management by Massie Joseph published by Prentice Hall of India</i>• <i>Management: Principles and Guidelines by Thomas Duening & John Ivancevich published by Biztantra</i>• <i>Management Concepts and Strategies by J S Chandran published by Vikas Publishing House</i>• <i>Principles of Management by Tripathy P C published by Tata McGraw Hill</i>• <i>Principles of Management: Theory and Practice by Sarangi S K published by V M P Publishers</i>

Syllabus of Courses of Diploma in Business Management at Semester I with effect from the Academic Year 2021-22

2. Human Resource Management

1	Preamble of the syllabus
	<p>Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. It helps to understand the importance and need of Human Resource Management in organization and to analysis the importance of strategies creation in the organization. It help to learn the various methods of HRM for the betterment of organization The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2.	Objectives of the course
●	To understand the importance and need of Human Resource Management in organization.
●	To understand the functions of Human Resource Management in organization.
●	To analysis the importance of strategies creation in the organization.
●	To evaluate the impact of Human Resource Management in success of organization.

3	Course Outcome
●	To gain the knowledge about the need and importance of HRM.
●	To understand the importance of strategy formation in organization.
●	To understand the working and functions of HRM department.
●	To learn the various methods of HRM for the betterment of organization.

4	Detailed Syllabus	
Human Resource Management		
Sr. No.	Modules / Units	No. Of Lectures
1	Introduction to Human Resource Management	15
	Introduction, Definition, Meaning and Nature of Human Resource Management, Objectives and Significance of Human Resource Management, Strategic management Process and Planning, Formulating HR Strategies and its types.	
2	HR Functions	15
	Recruitment, Selection and Placement, Human Resource planning and theory, Introduction to Training, Need, Purpose and Methods of training, Job design, description and analysis, Job appraisal and Growth and Development.	
3	Wage and Salary Structure	15
	Wage Policy its concept and importance, Incentives, compensation and remuneration, Factors affecting wages and salaries, Implication of Labour Laws on Individual and Organization, Labour relations.	
4	Relationship management	15
	Bargaining, Dispute resolution and Grievance settlement, Suspension, Dismissal, Retrenchment and Industrial conflicts and resolutions, Trade Union: Meaning, Concept, Objectives, Functions and role of Trade Union in wages bargaining.	

5	Reference Books
	Human Resource Management
	<ul style="list-style-type: none">• <i>Human Resource Management Practice by Michael Armstrong</i>• <i>Human Resource Champions: The Next Agenda for Adding Value and Delivering Results, Book by Dave Ulrich</i>

Syllabus of Courses of Diploma in Business Management at Semester I with effect from the Academic Year 2021-22

3. Marketing Management

1	Preamble of the syllabus
	Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The aim is to understand the phenomena of the Marketing and evaluate the efforts of marketing behind success of an organization. The learners would have able to understanding the need and requirement of marketing department in any organization. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.
2	Objectives of the course
●	To understand the phenomena of the Marketing.
●	To understand the strategy made by marketing department to uplift a product.
●	To evaluate the efforts of marketing behind success of an organization.
●	To emphasize on the various aspects of Marketing Management.
3	Outcomes of the course
●	Better understanding of concepts and functioning of marketing department.
●	Understanding of planning and strategies behind the success of any product.
●	Understanding of challenges faced by marketing department of organizations.
●	Understanding the need and requirement of marketing department in any organization.

Detailed Syllabus		
Marketing Management		
Sr. No.	Modules / Units	No. Of Lectures
1	Introduction to Marketing	10
	Introduction, Meaning, Features and types of Market, Meaning, Importance, Scope and Concept of Marketing, Evolution of Marketing Concepts, Selling versus Marketing, Market Mix. Dimensions of Marketing and Market Segmentation, Targeting, Positioning & Strategies.	
2	Marketing Strategies	15
	Business Panning, The Management Process, Marketing Planning, Strategic Marketing Planning Strategy& Implementation, Marketing Mix, Marketing Strategy Porters Five Forces Model, SWOT Analysis, Competitive Marketing Strategies, Product Planning and Product Concepts, Dimensions and Levels of Product, Product Analysis & Research, Product Life Cycle, Product – Market Integration, Positioning and Branding.	
3	Advertising & Sales Promotion	10
	Meaning and Features of Advertising and Sales Promotion, Distinguish between Advertising and Sales Promotion, Classification/ Types of Advertising, Elements of Good Advertising, Objectives of Sales Promotion and advertising, Major decisions in Sales promotion.	
4	Distribution Channels of Market	10
	Meaning and Role of Channels of Distribution, Types of various channels. Flowsin Channels of Distribution and Choice of Channel, Market Coverage, Intermediaries in Distribution and their evaluation, Concept of Wholesalers and Retailers, Services to the Manufacturer and Services to the Retailer, Channel Conflicts, Challenges faced in Marketing field.	
5	E - Business	15
	Concepts,Dimensions and Performance of E-commerce Definition & Scope of E-commerce,Traditional versus electronic commerce,E-commerce as a part of Information Revolution,Classification of E-commerce,Opportunities and Benefits of E-commerce & Impact of E-commerce, Developing an E-commerce Strategy E-commerce Strategy, The trap to be avoided when developing e-commerce strategy, The sort of information to be obtained on the use of Website,Factors Determining which product or service will sell well on internet,sources of information for E-market Research,The information about competitors and foriegnmarkets,Market research on our sector,Finding the buyers,The role of communication in the E-commerce,E-commerce organizational Structure,Agents in electronic commerce and Need for agents	

5	References Books
	Marketing Management
	<ul style="list-style-type: none">• <i>Marketing Management By Philip Kotler</i>• <i>Principles of Marketing by Philip Kotler</i>• <i>A framework for Marketing by Philip Kotler</i>• <i>Kotler on Marketing by Philip Kotler</i>• <i>Marketing 4.0 by Philip Kotler</i>

**Syllabus of Courses of Diploma in Business Management at Semester I
with effect from the Academic Year 2021-22**

4. Financial Management

1	Preamble of the syllabus
	Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various functions and objectives of Financial Management. It help to analyse ways of raising capital. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.

2	Objectives of the course
●	To enhance the abilities of learners to develop the objectives of Financial Management
●	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporate
●	To enhance the conceptual abilities of learners about to management of finance

3	Outcomes of the course
●	Explain the concept of fundamental financial concepts, especially time value of money
●	Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
●	Interpret statutory law for purposes of risk avoidance, and to establish control mechanisms

4	Detailed Syllabus	
Financial Management		
Sr. No.	Modules / Units	No. Of Lectures
1	Introduction to Finance and Financial Planning	10
	Finance, Definition, Nature and scope of Finance function Financial Management: Meaning, scope and objectives Organisational framework of financial management- Relationship of finance department with other departments- Role of Finance Manager Financial Planning: Concept-objectives-types- steps-significance- basic considerations- limitations	
2	Capital Structure and Capitalisation	15
	Meaning of Capital Structure- Criteria of determining capital structure- factors influencing capital structure Meaning of Capitalisation, narrower and broader interpretation Overcapitalisation- Meaning, causes, consequences, remedies Undercapitalisation- Meaning, causes, consequences, remedies	
3	External Sources of Finance	10
	Shares- Meaning, types, advantages, limitations Debentures- Meaning, types, advantages, limitations Public Deposits- Meaning, advantages, limitations Borrowing from banks- types of loans, advantages, limitations	
4	Internal Sources of Finance	10
	Reserves and surplus, bonus shares, retained earnings, Dividend policy, Role of Depreciation, Importance, advantages and limitations of these sources	
5	Time Value of Money	15
	Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM	

5	References Books
	Financial Management
•	<ul style="list-style-type: none">• <i>L M Pandey- Financial Management- Allahabad</i>• <i>R M Srivastava- PragatiPrakashan- Meerut</i>• <i>M Y Khana and P KJain- Financial Management- Tata- Mc Graw hill</i>• <i>Prasanna Chandra – Financial Management – Tata – McGraw hill</i>

Diploma in Business Management

(To be implemented from Academic Year- 2021-2022)

Semester II

Sr.No.	Course Code	Course Title	Credits	L / Week
1	DBM2SMT	Strategic Management	03	4
2	DBM2POM	Production & Operation Management	03	4
3	DBM3MIS	Management Information System	03	4
4	DBM4PRM	Project Report	03	4

Syllabus of Courses of Diploma in Business Management at Semester I with effect from the Academic Year 2021-22

1. Strategic Management

1	Preamble of the syllabus
	<p>Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of concept of strategic management and its scope also aware about the strategy formulations. It helps to evaluate policies for decision making. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2.	Objectives of the course
	<ul style="list-style-type: none">• To understand the concept of strategic management and its scope
	<ul style="list-style-type: none">• To aware about the strategy formulations
	<ul style="list-style-type: none">• To know the different dimensions of business policies and policy framing for business
	<ul style="list-style-type: none">• To analyse the effectiveness of different strategy

3	Course Outcome
	<ul style="list-style-type: none">• Learners understand the different aspects of strategic management
	<ul style="list-style-type: none">• It help to be participated in formulation of strategy
	<ul style="list-style-type: none">• It enhance the ability to learn dimensions of business policy
	<ul style="list-style-type: none">• It helps to evaluate policies for decision making

4	Detailed Syllabus	
Strategic Management		
Sr. No.	Modules / Units	No. Of Lectures
1	Introduction of Strategic Management	15
	Meaning, Features, Scope, and Importance of Strategy, Meaning, Features, Scope, and Importance of Strategy Management, Strategy Analysis & its importance, Types of Strategy, Role of Strategies in decision making, Strategic Management- Meaning, Scope, Features, Importance, Merit & Demerit Strategic thinking Vs Strategic management Vs Strategic planning,	
2	Formulation of Strategy	15
	Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs) and their functions, Impact of various environment on Strategy	
3	Business Policy Formation	15
	Introduction, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture, Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies, Policy Cycle and its Stages, Implementation of Policy Change, Role of Policies in Strategic Management, Business Policy and Decision Making- Concept, need, importance, merits & demerits	
4	Strategic Evaluation	15
	Meaning of Strategy Evaluation & Strategic Control, Difference Between Strategic Control and Operational Control, Need and Importance of Strategy Evaluation, criteria for evaluation and the evaluation process, five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, Concept of Synergy and its Meaning, Stakeholder's Expectations through business strategies,	

5	Reference Books
	Strategic Management
	<ul style="list-style-type: none">• <i>Strategic Management: A Competitive Advantage Approach</i>, by Fred David• <i>Strategic Planning: An Interactive Process for Leaders</i>, by Dan• <i>Strategic management</i> , by KAZMI ADELA ET• <i>Strategic Management Concepts: A Competitive Advantage Approach</i>, by Fred David

Syllabus of Courses of Diploma in Business Management at Semester I with effect from the Academic Year 2021-22

2. Production & Operation Management

1	Preamble of the syllabus
	<p>Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various functions of Production management & Operation management. It helps to enhance self-confidence, ability to make proper decisions for manufacturing organisation. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2.	Objectives of the course
●	To enable graduates to conceptualize and manage the specification, design and implementation of applied production and operation.
●	To enhance self-confidence, ability to make proper decisions for manufacturing organisation.
●	To provide the knowledge of contemporary issues related to the field of management of production and operation.
●	To develop knowledge and skills required to work effectively for professional management.

3	Course Outcome
●	Apply modern tools, techniques, and technology in a functional and productive manner in their manufacturing activities
●	Analyze, design, construct, implement and maintain, usable, reliable, and productive and operative skill that support operational, managerial, and strategic and production activities of organizations
●	Study and evaluate existing manual and helpful, for production development decision.

4	Detailed Syllabus	
	Production & Operation Management	
Sr. No.	Modules / Units	No. Of Lectures
1	Introduction to Production Management	05
	Introduction ,Scope of Production Management ,Production System ,Types of Production , Benefits of Production Management , Responsibility of a Production Manager , Decisions of Production Management	
2	Production Planning and Control	15
	Meaning, Characteristics of Production Planning and Control ,Objectives of Production Planning and Control ,Stages of Production Planning and Control Functions/scope of production planning & Control ,Challenges in Production Planning and Control ,Factors Affecting Production Planning and Control, Production Planning System , Making the Production Plan ,Process Planning , Manufacturing Planning and Control System , Role of Production Planning and Control in Manufacturing Industry	
3	Operations Management	08
	Introduction, Definition of Operation Management, Scope of operations management, History of operations management, Objectives of Operation Management, Manufacturing and non –manufacturing operations, Interaction of operation management with Finance, Operation and Marketing	
4	Facilities Planning	08
	Product Design, Process Selection, Facility or Plant Location, Steps in site Selection, Plant/Factory Lay Out, Factors to be considered in plant lay out, Types of Lay out, Process Lay out, Product lay out, Combination lay out, Group lay out, Fixed position layout, Organisation of physical facility	
5	Capacity Planning	08
	Meaning of capacity Planning, Types of capacity, Capacity Planning and strategies, Importance of Capacity planning, Time and motion study, Work Measurement and Its Objectives, Techniques of Work Measurement, Maintenance management- planning ,Types	
6	Operation Planning and Control	08
	Meaning and Objectives of Operation Planning, levels of Operation Planning, Operation Control- objectives, factors affecting on Operation Control, Important, Limitations, Planning , steps.	
7	Quality Control	08
	Meaning, Objectives ,functions, Methods Used To Assure Or To Control The Quality, Functions of Inspection, Essential steps for inspection, Statistical Quality Control, Types of Control Charts, Control Charts for Variables Control Charts for Attributes, Methods of operation, Objective of quality circle	

5	Reference Books
	Production & Operation Management
	<ul style="list-style-type: none">• <i>Production and Operations Management by Khanna R.B.</i>• <i>Production and Operations Management by Prof. K.C. Jain</i>• <i>Production and Operations Management, Tata McGraw-Hill Education.</i>• <i>Production And Operations Management by S. Anil Kumar, N. Suresh</i>• <i>Production and Operations Management by K.C. Arora</i>

Syllabus of Courses of Diploma in Business Management at Semester I with effect from the Academic Year 2021-22

3. Management Information System

1	Preamble of the syllabus
	<p>Diploma in Business Management is a diploma course of Department of Accounting & Finance, Changu Kana Thakur Arts, Commerce & Science College, New Panvel (Autonomous), Affiliated to University of Mumbai (MH). The Choice Based Credit, Grading and Semester System to be implemented through this curriculum, would allow students to develop a strong footing in the fundamentals and specialize in the disciplines of his/her liking and abilities. The students pursuing this course would acquire the knowledge of various aspects of management information system also to provide the knowledge of contemporary issues related to the field of managing information systems rules & regulations associated with business management. It helps to Analyze the impact of computing on individuals, organizations and society, including ethical, religious, legal, security and global policy issues. The performance of the learners shall be evaluated into two components i.e. internal and external. The learner's performance shall be assessed by Internal Assessment with 40 marks and external assessment with 60 marks.</p>

2	Objectives of the course
●	To enable graduates to conceptualize and manage the specification, design and implementation of applied information systems
●	To enhance self-confidence, ability to make proper decisions and effective communication
●	To provide the knowledge of contemporary issues related to the field of managing information systems
●	To develop knowledge and skills required to work effectively in a profession.

3	Outcomes of the course
●	Apply modern tools, techniques, and technology in a functional and productive manner in their professional activities
●	Analyze, design, construct, implement and maintain, usable, reliable, and cost-effective Information Systems (IS) that support operational, managerial, and strategic activities of organizations
●	Study and evaluate existing manual and automated business processes, and identify opportunities for re-engineering and/or automation
●	Analyze the impact of computing on individuals, organizations and society, including ethical, religious, legal, security and global policy issues

4	Detailed Syllabus	
Management Information System		
Sr. No.	Modules / Units	No. Of Lectures
1	Management Information System: Basic Concepts	10
	Introduction, Learning Objectives, Basic Concepts, Functions of Management, Levels of Management: Top Level Management, Middle Level Management, Low Level Management, Concept of a System, System Concepts, Components of a System, Types of System, Data and information	
2	Management Information System: Information System And There Functional Areas And Issues	10
	Information System, Need for information systems, Uses of information system, Roles of Information system in business, Information System for Functional Areas – Information for Financial – Marketing Inventory Control – Production and HR Functions, Security Issues Relating to Information Systems, threats to information systems, Vulnerability, risk and control measures.	
3	MIS Applications In Organisation	20
	Introduction, Learning Objectives, Information Concept, Need for Information Systems, Information for Management, Production Management, Marketing Management, Material Management, Finance Management, Human Resource Management, Computer Based Information Systems, Transaction Processing Systems, Management Information Systems: Decision Support Systems, Office Automation Systems, Management Information Systems (MIS), Definition, Objectives of MIS, Characteristics of MIS, Role of MIS in an Organization	
4	MIS Issues And Challenges	20
	Introduction, Learning Objectives, Functions of a Management Information System, Characteristics of a Computerized MIS, The Role of Management Information Systems, Role of MIS in improving decision making, The benefits of management information systems, Limitations of MIS, The challenges of management information systems, MIS Security & Ethical Issues, Information Systems and Ethics, The IEEE Code of Ethics and Professional Conduct, Uses of MIS	

5	References Books
	Management Information System
	<ul style="list-style-type: none">● <i>Management Information System, Study Material of Indira Gandhi National Open University</i>● <i>Sadagopan, Management Information System, 2007, Prentice Hall of India.</i>● <i>McLeod, R. and George P Schell (2008). Management information systems (10th Ed.). Pearson education India</i>● <i>C. W. Frenzel and J. C. Frenzel, 2004. "Management of Information Technology", 4th edition Thomson course technology, Cengage Learning.</i>● <i>Laudon, K. C. & Laudon, J. P. Management Information Systems: Managing the Digital Firm. 10th ed. Prentice Hall and Pearson Education, 2006.</i>

JanardanBhagatShikshanPrasarakSanstha's

**CHANGU KANA THAKUR
ARTS, COMMERCE & SCIENCE COLLEGE,
NEW PANVEL (AUTONOMOUS)**

**Re-accredited 'A+' Grade by NAAC
'College with Potential for Excellence' Status Awarded by
UGC**

'Best College Award' by University of Mumbai

**Department of Accounting & Finance
Board of Studies in Accounting & Finance**

**Program: Diploma in Business Management
Syllabus of Diploma in Business Management
(Sem. I & II)**

**Choice Based Credit & Grading System (60:40)
w.e.f. Academic Year 2021-22**

Diploma in Business Management – Sem. II

**Project Report
Guidelines for Project Report**

Introduction

Inclusion of project work in the course curriculum of the Diploma in Business Management programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. 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.

There are two modes of preparation of project work

1. Project work based on research methodology in the study area
2. Project work based on internship in the study area

Guidelines for preparation of Project Report

1.General guidelines for preparation of project Report based on Research Methodology

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner 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.
- 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 80 to 100 pages

Format

1st page (Main Page)

Title of the problem of the Project

**A Project Submitted to
Changu Kana Thakur Arts, Commerce & Science College,
New Panvel (Autonomous)
for partial completion of the Diploma in Business Management
Under the Faculty of Commerce**

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and Year

2nd Page

This page to be repeated on 2nd page (i.e. inside after main page)

On separate page

Index

Chapter No. 1 Title of the Chapter Page No.

(sub point 1.1, 1.1.1, And so on)

Chapter No. 2

Title of the Chapter

Chapter No. 3

Title of the Chapter

Chapter No. 4

Title of the Chapter

Chapter No. 5

Title of the Chapter

List of tables, if any, with page numbers.

List of Graphs, if any, with page numbers.

List of Appendix, if any, with page numbers.

Abbreviations used:

Structure to be followed to maintain the uniformity in formulation and presentation of Project Report

(Model Structure of the Project Report)

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- **Bibliography**

- **Appendix**

On separate page

Name and address of the college

Certificate

This is to certify that Ms/Mr _____ has worked and duly completed her/his Project Report for the Diploma in Business Management under the Faculty of Commerce in the subject of _____ and her/his project is entitled, “ _____ *Title of the Project* _____ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University/College/Institution.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of Guiding Teacher

Date of submission:

On separate page

Declaration by learner

I the undersigned Miss / Mr. _____ *Name of the learner* hereby, declare that the work embodied in this project report titled “ _____ ”, *Title of the Project* forms my own contribution to the research work carried out under the guidance of _____ is a result of my own research work and has *Name of the guiding teacher* not been previously submitted to any other University/College/Institution for any other Degree/ Diploma to this or any other University. Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the University of Mumbai & Changu Kana Thakur ACS College, New Panvel (Autonomous) for giving me chance to do this project.

I would like to thank my Principal, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our Coordinator _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide _____ whose guidance and care made the project successful.

I would like to thank my College Library, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially my Parents and Peers who supported me throughout my project.

2. Guidelines for Internship based project report

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory

A project report has to be brief in content and must include the following aspects:

- **Executive Summary:**

A bird's eye view of your entire presentation has to be precisely offered under this category.

- **Introduction on the Company:**

A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.

- **Statement and Objectives:**

The mission and vision of the organization need to be stated enshrining its broad strategies.

- **Your Role in the Organisation during the internship:**

The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.

- **Challenges:**

The challenges confronted while churning out theoretical knowledge into practical world.

- **Conclusion:**

A brief overview of your experience and suggestions to bridge the gap between theory and practice.

- The project report based on internship 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 ½ The Project Report shall be bounded.
 - The project report should be of minimum 50 pages

Evaluation pattern of the project report

The Project Report shall be evaluated in two stages viz.	
□Evaluation of Project Report (Bound Copy)	60 Marks
▪Introduction and other areas covered	20 Marks
▪Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪Conclusion & Recommendations	10 Marks
□Conduct of Viva-voce	40 Marks
▪In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪Overall Impression (including Communication Skill)	10 Marks

Note: *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.

Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

Diploma in Business Management

To be implemented from the Academic year 2021 - 2022

Scheme of Evaluation

Scheme of examination for each semester

The performance of the learners shall be evaluated into two components. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first component. External assessment with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment: 40 %

40 Marks

Internal Assessment

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study/project with presentation based on the curriculum to be assessed by the teacher concerned	20 Marks
	Presentation	10 Marks
	Written Document	10 Marks
	Total Marks	40 Marks

Question Paper Pattern

(Periodical Class Test for the Courses at Under Graduate Programmes)

Maximum Marks: 20

Questions to be set: 02

Duration: 40 Minutes

All Questions are Compulsory

Question No	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept-based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- i) Duration: The examination shall be of 2 Hours duration
- ii) Theory question paper pattern
 - There shall be four questions each of 15 marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question maybe subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

**Question Paper Pattern
(Theoretical Courses)**

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Full Length Question	15 Marks
	OR	
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question	15 Marks
	OR	
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
	OR	
Q-3	Full Length Question	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

Note: Theory question of 15 marks may be divided into two sub-questions of 7/8 and 10/5 Marks.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain a minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.
