

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-22

Subject: Cost and Management Accounting

Department: Account/Management

Class: M.Com Sem I

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Thursday

Name of the teachers:

- **Mr. Samrat Gangurde**

Basic course information:

Title- Cost and Management Accounting

OBJECTIVES:

To get students acquainted with-

- To develop the concept of Cost and management accounting and its significance in the business
- To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
- To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 14 weeks

First term		Semester I		28 lectures 14 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Marginal Costing, Absorption Costing and Management Decisions	<ul style="list-style-type: none">• Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level -	8	September 2 weeks *2 = 4 hours October 2 weeks *2 = 4 hours	

		Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control		
2.	Module – II Standard Costing	<ul style="list-style-type: none"> Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances 	8	October 2 weeks *2 = 4 hours November 2 weeks *2 = 4 hours
3	Module - III Budgetary Control	<ul style="list-style-type: none"> Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets 	6	December 3 weeks *2 = 6 hours
4	Module - IV. Operating Costing	<ul style="list-style-type: none"> Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport 	6	January 3 weeks *2 = 6 hours

M.L. Dahanukar College of commerce

Teacher's course plan 2021-22

Subject: **BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

Department: Commerce

Class: M. Com Sem I

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week -

Monday

Name of the Teacher:

Name of the teacher: **Mrs.Kavita Samir Desai**

Supplies: College library, Private publishers, Personal material, Internet

OBJECTIVES

To get student acquainted with –

- 1.To make students familiar with the concept and relevance of business ethics and corporate social responsibility
2. To enable the learners to see the scope of corporate social Responsibility in global and Indian context.
3. To understand the complexities of CSR

SR.NO Module	TOPIC	SUBTOPIC	NO. OF LECTU RES	NO.OF WEEKS
1.	Introduction to Business Ethics	Business Ethics - Concept, Characteristics, Importance and Need for Business ethics, Indian Ethos, Ethics and Values, Work Ethics Sources of Ethics , Concept of Corporate Ethics, Code of Ethics- Guidelines for developing code of ethics, ethics Management Programme Ethics Committee. Various approaches to Business Ethics - Theories of Ethics, Friedman's Economic theory, Kant's Deontological Theory, Mill and Bentham's Utilitarianism theory.	1 2 2	Sept 2021 (4 lectures)

		<p>Gandhian approach in Management and Trusteeship,, Importance and relevance of trusteeship.principle in modern business. Gandhi’s Doctrine of Satya and Ahimsa</p> <p>Emergence of new values in indian Industries after economic reforms of 1991</p>	<p>1</p> <p>1</p>	<p>Oct 2022 (3 Lectures)</p>
2	<p>Indian Ethical Practices and Corporate Governance</p>	<p>Ethics in Marketing and Advertising, human Resource Management, Finance and Accounting, production, Information Technology, Copyrights and Patents</p> <p>Corporate Governance Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance.</p> <p>Regulatory Framework of Corporate Governance in India. SEBI guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of stakeholders, Changing role of corporate boards.</p> <p>Elements of good corporate governance, Failure of Corporate Governance and its consequences.</p>	<p>2</p> <p>1</p> <p>2</p> <p>1</p>	<p>Oct 2022 (3 Lectures)</p> <p>Nov 2022 (3 lectures)</p>

3	Introduction to Corporate Social Responsibility	<p>Corporate Social Responsibility - concept, Relevance and importance of CSR in contemporary society.</p> <p>Corporate Philanthropy, Models for implementation of CSR, Drives of CSR Prestigious awards for CSR in India.</p> <p>CSR and Indian Corporation - Legal provisions and specifications on CSR, Future of CSR in India.</p> <p>Role of NGOs and International Agencies in CSR, Integrating CSR into Business,</p>	2 2 2 1	Nov 2021 (3 Lectures) Dec 2021 (4 Lectures)
4	Areas of CSR and CSR Policy	<p>CSR towards Stakeholders - shareholders, creditors, and financial institutions, government, consumers, employees and workers, local community and society</p> <p>CSR and environmental concerns Designing CSR Policies - Factors influencing CSR Policy, Role of HR professional in CSR</p> <p>Global Recognition of CSR - ISO 14000, SA 8000,, AA1000, Codes formulated by UN Global Compact, UNDP- Global Reporting Initiative, Major codes on CSR</p> <p>CSR and Sustainable development CSR through triple bottom line in business</p>	1 2 2 1	Dec 2021 (2 Lectures) Jan 2022 (4 Lectures)

- **REFERENCES-**

- *Sharma J.P ‘ Corporate Governance, business ethics and CSR,*

Ane Books Pvt Ltd, New Delhi

- *Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt Ltd, New Delhi*
- *S.K.Bhatia, Business Ethics and Corporate Governance*
- *William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.*
- *Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India*
- *R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi*
- *Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.*
- *Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.*
- *Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi*
- *Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,*
- *Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005*
- *Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978*
- *Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007*

- *Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997*
- *Francesco Perrini, Stefano and Antonio Tencati, Developing CSR- A European Perspective , Edward Elgar.*
- *William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.*
- *Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.*
- *Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.*

M.L. Dahanukar College of commerce

Teacher's course plan 2021-22

Subject: **Economics for Business Decisions**

Department: Economics

Class: M. Com Sem I

Office hours: 6 PM to 8 PM

Lecture hours: 2 hours lecture in a week - Tuesday

Name of the Teachers:

Name of the teacher: **Mrs. RACHANA JOSHI** 2 lecture in every 15 days

Name of the teacher: **Mr. RAKESH ANIL PISE** 2 lectures in every 15 days

Supplies: College library, Private publishers, Personal material, Internet

first term		Semester I		60 lectures	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Basic Principles in Business Economics	Meaning and scope of Business Economics - twin principles of scarcity and efficiency; incremental and Marginal principle; profit maximisation principle; market economy and invisible hand; production possibility frontier; Opportunity cost - accounting profit and economic profit; market failure, externality, public goods and economic role of Government	5 5 5	Mr. Rakesh Pise Sept 2021 Oct 2021	
2.	Module - II Demand and Supply Analysis	Determinants of demand - market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function.	5	OCT 2021	

		<ul style="list-style-type: none"> • Law of supply- elasticity of supply Applications of elasticity of demand and supply to economic issues: Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings: minimum wages controversy and Administered price control • The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium 	5	NOV 2021
			5	DEC 2021
3	Module – III Production decisions and Cost analysis	<p>Production function - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies-</p> <p>least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience - learning curve</p> <ul style="list-style-type: none"> • Economic analysis of Cost: Classification of costs, short run and long run cost functions. 	5	Mrs. Rachana Joshi SEPT-2021
			5	OCT -2021
			5	
4	Module – Iv Market structure analysis	<ul style="list-style-type: none"> ♣ Difference between perfectly and imperfectly competitive markets -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - profit maximization of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power • Different forms of imperfect competition - Monopolistic competition and Oligopoly - Strategic decision making in oligopoly 	5	NOV 2021
			5	

	<p>markets- collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel –</p> <p>basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner’s dilemma in market decisions</p>	5	DEC 2021
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Suggested References

- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2) Hirchey .M., Managerial Economics, Thomson South western (2003)
- 3) Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)
- 4) Frank R.H, Bernanke. B.S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5) Gregory Mankiw., Principles of Economics, Thomson South western (2002)
- 6) Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7) Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004

College: M.L. Dahanukar College of commerce

Teaching plan Teacher's course plan 2021-22

Subject: Strategic Management

Department: Business Management

Class: M.Com Sem I

Office hours: 6 PM to 8 PM

Lecture hours: 2hours lecture in a week - Wednesday

Name of the teachers:

- **Dr. (Mrs) Kanchan S. Fulmali**

Basic course information: Title-Strategic Management

OBJECTIVES:

To get students acquainted with-

- To understand new forms of Strategic Management concepts and their use in business
- To provide information pertaining to Business, Corporate and Global Reforms Strategic
- to enable them to solve cases and to provide strategic solutions
- Recent developments and trends in the business corporate world

Supplies: College library, Private publishers, Personal material, Internet

Outline of lecture schedule: 14 weeks

First term		Semester III		28 lectures 14 weeks	
Sr No.	Topic	Sub-topics	No. Lect.	Number of weeks	
1.	Module- I Introductio n to Strategic Managemen t	<ul style="list-style-type: none">• Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management.• Levels of Strategies: Corporate, Business and Operational Level Strategy• Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy• Business Environment: Components of Environment- Micro and Macro and Environmental Scanning	2 2 2 2	September 2 weeks *2 = 4 hours October 2 weeks *2 = 4 hours	

2.	Module – II Strategy Formulation, Implementation and Evaluation	Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. • Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer’s Matrix, • ETOP- Environmental Threat and Opportunity Profile, Strategic Choice- Factors and Importance. • Strategic Implementation: Steps, Importance and Problems, Resource Allocation Importance & Challenges • Strategic Evaluation and Control: Importance, Limitations and Techniques • Budgetary Control: Advantages, Limitations	2 2 2 2	October 2 weeks *2 = 4 hours November 2 weeks *2 = 4 hours
3	Module - III Business, Corporate and Global Strategies	• Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. • Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses • Public Private Participation: Importance, Problems and Governing Strategies of PPP Model. • Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business	2 2 2 2	December 3 weeks *2 = 6 hours
4	Module - IV. Emerging Strategic Trends	• Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons for growing BPO and KPO businesses in India. • Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering • Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing disasters and Cope up Strategies. • Start-up Business Strategies and Make in India Model: Process of business start ups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness	2 2 2	January 3 weeks *2 = 6 hours

Suggested References by University of Mumbai

Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia

- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
- Globalization, Liberalization and Strategic Management - V. P. Michael
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
- Public Enterprise Management and Privatisation – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
- Business Organisation – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
- Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
- At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I.davis, Published by Wiltshire Routledge
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
- Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
- Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
- Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi
- Public Sector Perspective, by Dr M.Veerappa Moily
- The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington