

Resolution No.: AC/II(23-24).2.RUA1

S. P. Mandali's
Ramnarin Ruia Autonomous College
(Affiliated to University of Mumbai)



Syllabus for

Program: B.A.

Program Code: (COMMERCE) RUACOM

**(As per the guidelines of National Education Policy 2020
Academic year 2024-25)**

(Choice Based Credit System)

GRADUATE ATTRIBUTES

S. P. Mandali's Ramnarain Ruia Autonomous College has adopted the Outcome Based Education model to make its graduates globally competent and capable of advancing in their careers. The Bachelors Program in Arts encourages students to reflect on the broader purpose of their education.

GA	Description
	A student completing Bachelor's Degree in Arts program will be able to:
GA 1	Demonstrate understanding and skills of application of knowledge of historical and contemporary issues in the social and linguistic settings with a transdisciplinary perspective to make an informed judgement.
GA 2	Analyse and evaluate theories of individual and social behaviour in the familiar contexts and extrapolate to unfamiliar contexts in order to resolve contemporary issues.
GA 3	Effectively and ethically use concepts, vocabularies, methods and modern technologies in human sciences to make meaningful contribution in creation of information and its effective dissemination.
GA 4	Explore critical issues, ideas, phenomena and debates to define problems or to formulate hypotheses; as well as analyze evidences to formulate an opinion, identify strategies, evaluate outcomes, draw conclusions and/or develop and implement solutions.
GA 5	Demonstrate oral and written proficiency to analyse and synthesise information and apply a set of cognitive, affective, and behavioral skills to work individually and with diverse groups to foster personal growth and better appreciate the diverse social world in which we live.
GA 6	Develop a clear understanding of social institutional structures, systems, procedures, and policies existing across cultures, and interpret, compare and contrast ideas in diverse social- cultural contexts, to engage reasonably with diverse groups.
GA 7	React thoughtfully with emotional and moral competence to forms of expressive direct action and apply social strategies toward eradicating threats to a democratic society and a healthy planet.
GA 8	Articulate and apply values, principles, and ideals to the current societal challenges by integrating management and leadership skills to enhance the quality of life in the civic community through actions that enrich individual lives and benefit the community.
GA 9	Recognize and appreciate the diversity of human experience and thought, and apply intellect and creativity to contemporary scenario, to promote individual growth by practicing lifelong learning.

PROGRAM OUTCOMES

PO	Description
	A student completing Bachelor’s Degree in Arts program in the subject of Commerce will be able to:
PO 1	Acquire and apply conceptual and functional knowledge of business, management, organization, marketing, human resource, finance, services and other allied sectors to solve real world problems of complex business scenario.
PO 2	Comprehend and research various regulatory, social, political, economic and global factors impacting business practices, and assess and evaluate the challenges, and adapt to the constantly changing business environment.
PO 3	Gain critical insights and address issues in cross-culture and diversity, social responsibility and ethics and prepare for global excellence.
PO 4	Ability to identify, synthesize, articulate and apply multidisciplinary knowledge to practical business situations by using modern quantitative and qualitative tools and techniques.
PO 5	Critically investigate theoretical concepts and practical business problems by using appropriate research methods and analyse, formulate and propose solutions, and contribute to social, environment and sustainability goals.
PO 6	Develop and sharpen communicative competencies both oral and written, suitable in the modern technology oriented business settings and demonstrate leadership abilities to work independently, conduct team work, manage cross functional teams with diverse background through goal alignment and conflict resolution.
PO 7	Recognize opportunities for product or service development, and leverage creativity, innovation and entrepreneurial skills for managing new or existing business.
PO 8	Formulate plans and design strategies in line with the organization structure and resources and take fitting decisions using ethical approach, considering all stakeholders.

Credit Structure for SYBA/BSc/BVoc/BACM

Semester	Subject 1 (Major)		Subject 2 (Minor)	GE/OE course	Vocational and Skill Enhancement Course (VSC) & SEC	Ability Enhancement Course/VEC/IKS	OJT/FP/CEP CC, RP	Total Credits
	DSC	DSE						
3	Major 8 4*2/ (3T+1P) *2		Minor 4 (3T+1P)	2	VSC-2-Major	AEC-2 MIL (Marathi/Hindi)	FP -2, CC-2	22
4	Major 8 4*2/ (3T+1P) *2		Minor 4 (3T+1P)	2	SEC-2	AEC-2 MIL (Marathi/Hindi)	CEP-2, CC-2	22
Total	16		8	4	4	4	8	44
Exit option: award of UG Diploma in Major with 88 credits and an additional 4 credit Core NSQF course/ Internship or Continue with Major and Minor								

PROGRAM OUTLINE

YEAR	SEM	COURSE CODE	TYPE OF COURSE	COURSE TITLE	CREDITS
SYBA	III	RUAMICOMO201	Discipline Specific Course	Financial Management	4
SYBA	IV	RUAMICOME211	Discipline Specific Course	Human Resource Management	4

SEMESTER III

Discipline Specific Course

Course Code: RUAMICOMO201

Course Title: Financial Management

Academic year 2024-25

COURSE OUTCOMES:

COURSE OUTCOME	DESCRIPTION After completing this course a student will be able to:
CO 1	Demonstrate knowledge of theoretical concepts of finance, financial decisions, scope and relation with other disciplines of study
CO 2	Gain insights into financial ratios, sources of capital, capital structure, and Financial Statements.
CO 3	Analyse the financial situation and make important financial and investment decisions based on its cost and time value.
CO 4	Assess financial health of the firm by using financial ratios and ascertain operating and financial leverage.
CO 5	Evaluate the impact of business decisions on financial management and apply the concepts of corporate finance to real world situations.
CO 6	Apply capital budgeting concepts in capital investment decisions.
CO 7	Assess the working capital cycle, sources of working capital and appraise the working capital financing approaches.

DETAILED SYLLABUS

Course Code	Course: Financial Management		Credits - 4
RUAMICOMO201	Unit	Unit Title	Lectures (45)
	I	Introduction to Financial Management and Financial Statements <ul style="list-style-type: none"> • Financial Management – Meaning – Objectives – Functions – Scope - Importance – Finance and related disciplines- Organisational framework of financial management • Financial Planning- Importance – Scope – Objectives – Essentials of Sound Financial Plans – Limitations • Time Value of Money - Present Value - Future Value - Present Value of Annuity - Future Value of annuity • Financial statements - Formats of Balance Sheet – Income Statement 	12
	II	Capital Structure <ul style="list-style-type: none"> • Capitalisation- Theories • Capital Structure– Importance – Determinants of Capital Structure – Approaches • Cost of capital – WACC – Significance- Computation • Operating and Financial Leverages- Capital Gearing – Trading on Equity 	13
	III	Capital Budgeting and Ratio Analysis <ul style="list-style-type: none"> • Capital Budgeting – meaning, need, significance , process, methods, kinds of decisions, methods-traditional and modern • Ratio Analysis - Importance of Ratio Analysis and limitations of Ratio Analysis, Classification of ratios 	10
	IV	Working Capital and Sources of Finance <ul style="list-style-type: none"> • Working Capital – Meaning – Importance – Classification of Working Capital – Types of Working Capital – Distinguish Between Gross And Net Working Capital – Working Capital 	10

		Cycle - Factors Affecting Working Capital Requirement –Working Capital Financing Approaches- Sources of Working Capital - Factoring <ul style="list-style-type: none"> • Sources of Finance – Equity-Debt-ECBs- IPO-Private placements. 	
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References:

- Kishore R. (2017). *Financial Management*. Taxmann Publication.
- Pathak B. (2014). *Indian Financial System (4th Edition)*. Pearson Education, New Delhi.
- Khan M. Y. and Jain P. K. (2014). *Financial Management (7th Edition)*. Tata McGraw Hill.
- Bose D.C. (2010). *Fundamentals of Financial Management (2nd Edition)*. Prentice Hall, New Delhi.
- Banerjee B. (2015). *Fundamentals of Financial Management*. PHI Learning India.
- Sharma V. (2011). *Fundamentals of Financial Management*. Pearson Education India, New Delhi.
- Van Horne J. C. (2007). *Fundamentals of Financial Management*. Prentice Hall of India.
- Chandra P. (2007). *Financial Management :Theory and Practice (8th Edition)*. Tata McGraw Hill.
- Pandey I. M. (2016). *Financial Management (11th edition)*. Vikas Publishing House.

Modality of Assessment: Discipline Specific Course (4 Credit Theory Course for BA)

Modality of Assessment

Theory Examination Pattern:

A) Internal Assessment- 40%- 40 Marks

Sr No	Evaluation type	Marks
1	One or more - Assignment / Presentation on Analysis of historical and contemporary business scenario/Case study/Research Project/ Field Visits and Active participation in routine class instructional deliveries (case studies/ seminars/presentation.	20
2	One class Test (multiple choice questions / objective/brief answers)	20
	TOTAL	40

B) External Examination- 60%- 60 Marks

Semester End Theory Examination:

1. Duration - These examinations shall be of **2 hours** duration.
2. Theory question paper pattern:

Paper Pattern: *All questions are compulsory*

Question	Options	Marks	Questions Based on
Q.1 (A,B,C)	Any 2 out of 3	15	Unit I
Q.2 (A,B,C)	Any 2 out of 3	15	Unit II
Q.3 (A,B,C)	Any 2 out of 3	15	Unit III
Q.4(A,B,C)	Any 2 out of 3	15	Unit IV
	TOTAL	60	

Overall Examination & Marks Distribution Pattern

Semester III

Course	RUAMICOMO201		Grand Total
	Internal	External	
Theory	40	60	100

SEMESTER IV

SYBA: Discipline Specific Course

Course Code: RUAMICOME211

Course Title: Human Resource Management

Academic year 2024-25

COURSE OUTCOMES:

COURSE OUTCOME	DESCRIPTION
	After completing this course a student will be able to:
CO 1	Explore the key functions of human resource management and the role of human resource management in effective management of organizations.
CO 2	Identify relevant issues in human resource management and analyse the impact of present day HR practices and challenges.
CO 3	Synthesize information regarding the effectiveness of recruiting methods and the validity of selection procedures and make appropriate staffing decisions.
CO 4	Plan and design HR initiatives and strategies suitable to meet the organisational needs and needs of the society.
CO 5	Evaluate training needs and design training programmes to enhance the effectiveness of human resource.
CO 6	Formulate HR policies considering the organisational objectives.

DETAILED SYLLABUS

Course Code/ Unit	Course Title: Human Resource Management		Credits- 4
RUAMICOME211	Unit	Unit Title	Lectures (60)
	I	HRM and HRP <ul style="list-style-type: none"> ● Human Resource Management – Meaning, Features, Significance, Scope, Functions, Challenges – Difference between HRM and Personnel Management -Evolution of Human Resource Management ● Human Resource Planning –Meaning, Need, Process, Factors, Benefits. ● Job Analysis – Meaning, Contents, Uses, Process, Techniques. ● Job Evaluation – Process and Meaning 	15
	II	Recruitment and Selection <ul style="list-style-type: none"> ● Recruitment – Meaning, Sources, Factors, Policy. ● Selection – Meaning, Process, Selection Tests, Induction. ● Psychological Testing – Purpose, Features, Classification, Guidelines and Advantages. ● Interview – Meaning, Types, Limitations, Effective Interview, Guidelines for Interviewer and Interviewee. 	15
	III	Training and Development <ul style="list-style-type: none"> ● Training – Meaning, Importance, Methods, Effective Training. - Need for Training , Training Process/Steps , Methods of Training, Designing a Training and Development Programme, Improving effectiveness of training (Impediment to Effective Training) 	15

		<ul style="list-style-type: none"> ● Management Development – Meaning, Objectives, Concepts, Importance, Components, Techniques. ● Performance Appraisal – Meaning, Uses, Methods, Limitations, Process 	
	IV	HR policies <ul style="list-style-type: none"> ● Components of Cost-to-Company ● Compensation- Monetary and Non Monetary ● Promotion, Transfers , Demotion - Meaning, Objectives, Policy. ● Separation- Forms (Downsizing, Termination, VRS, Retrenchment, Pink Slip,Lay-off) , Managing Separations. ● Exit Interviews. 	15

References:

- Ashwathappa K. (2016). *Organisation Behaviour (12th Edition)*. Himalaya Publishing House, Mumbai.
- Sheikh A. M. (2010). *Human Resource Management and Development (3rd Edition)*. S.Chand& Co. Ltd., New Delhi.
- Mamoria C.B., Gankar S.V. (2006). *A Textbook of Human Resource Management*. Himalaya Publishing House, New Delhi.
- Dr. Khanka S. S. (2013). *Human Resources Management –Text and Cases (5th Edition)*. S.Chand&Co., New Delhi.
- Agarwala T. (2007). *Strategic Human Resource Management (1st Edition)*. Oxford Publications.
- Mamoria C. B., Mamoria S. & Gankar S.V. (2015). *Dynamics of Industrial Relations in India (16th Edition)*. Himalaya Publishing House, Mumb

Modality of Assessment: Discipline Specific Core (4 Credit Theory Course for BA)

Modality of Assessment

Theory Examination Pattern:

C) Internal Assessment- 40%- 40 Marks

Sr No	Evaluation type	Marks
1	One or more - Assignment / Presentation on Analysis of historical and contemporary business scenario/Case study/Research Project/ Field Visits and Active participation in routine class instructional deliveries (case studies/ seminars/presentation.	20
2	One class Test (multiple choice questions / objective/brief answers)	20
	TOTAL	40

D) External Examination- 60%- 60 Marks

Semester End Theory Examination:

- Duration - These examinations shall be of **2 hours** duration.
- Theory question paper pattern:

Paper Pattern: All questions are compulsory

Question	Options	Marks	Questions Based on
Q.1 (A,B,C)	Any 2 out of 3	15	Unit I
Q.2 (A,B,C)	Any 2 out of 3	15	Unit II
Q.3 (A,B,C)	Any 2 out of 3	15	Unit III
Q.4(A,B,C)	Any 2 out of 3	15	Unit IV
	TOTAL	60	

Overall Examination & Marks Distribution Pattern

Semester IV

Course	RUAMICOME211		Grand Total
	Internal	External	
Theory	40	60	100