

Theory Paper

Part A Introduction		
Program: B.Com. - M.Com.	Class: M.Com. III rd sem.	Session: 2025-26
Subject: Strategic Management		
1. Course Code	CC33	
2. Course Title	Strategic Management	
3. Course Type	OMG - C I	
4. Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able-</p> <ol style="list-style-type: none"> 1. To develop knowledge and skill in students for the application of management accounting techniques. 2. To make learners capable of analyzing the performance of a business and its management by applying relevant knowledge & skill. 3. To impart knowledge about strategic performance measurement. 4. To make learners skilled in corporate performance management. 5. To make learners aware with strategic performance issues in complex business structures. 	
6. Credit Value	5	
7. Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

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Part B- Content of the Course

Total No. of Lectures-

75

Unit	Topic	No. of Lectures
1.	Strategic Performance Management: Concept, Importance, Objectives, Principles of performance management - Planning, Organizing, Staffing, Leading, Controlling, Key elements - Expectation setting, Planning, Development and improvements, Monitoring Periodic rating, Reward and compensation; Process of performance management - Planning, monitoring, reviewing, rewarding; Integrated strategic performance management measures - Financial, Customers, Business process, Linkage to suppliers and customers, Long term innovations; Alternative views on performance measurement and management.	15
2.	Strategic Performance Planning: Performance management strategy - Define organizational goals and objectives, Plan performance, Measure performance, offer feedback frequently, Peer review, Pre-emptive management, Discuss and review outcomes Recognition and Reward. Information Systems for Strategic Performance Management: Performance management information systems - Sources of management information; Recording and processing systems and technologies, Data analytics, Management reports; Information flow and its consolidation in multi-locational setting. Control Systems for Strategic Performance Management: Control system and its applications; Responsibility Accounting-Meaning and Methodology, Types of Responsibility centres, Organizational structure of responsibility centres; Objectives, Pricing corporate services, Divisional performance and transfer pricing issues; Administration of transfer pricing; Strategic management accounting; Impact of external factors on	15

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	performance management; Performance hierarchy; Business structure and management accounting; Other related environmental and ethical issues.	
3.	Strategic Performance Measurement: Strategic performance measures in private sector organizations; Measurement of quality of performance; Performance measurement and strategic human resourcemanagement; Behavioural aspects of performance measurement; Strategic performance measures in not for- profit organisations; Non-financial performance indicator, Impact of risk and uncertainty on performance management. Strategic performance management in process-oriented organizations- Establishment of Vision, Mission, Strategy, Assessment of process performance, Priorities in process improvement, Evaluation and management of improvements in performance.	15
4.	Corporate Performance Management: Need, Importance; Historical Overview; Product Osting in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target costing, Kaizen costing; Benchmarking and environmental costing; Flexible Budgeting, Activity- based Budgeting. Setting of performance goals and incentives, Use of diagnostic tools and control systems to achieve goals; Case studies/Exercises. Strategic Profitability. Analysis: Measuring performance using Economic Value Added (EVA) methodology; Comparison between Returns on Investment (ROI) and EVA methodology measures of performance; Measurement of Corporate Performance through Balanced Score Card and its value creation potential; Rationality behind Balanced Score Card; Performance dimensions of Balanced Score Card; Throughput Accounting; Activity Based Costing (ABC), Activity	15

	Based Management (ABM), Strategic Cost Management System (SCMS), Quality Management System (QMS), Business Process Re-engineering (BPR); Case studies/Exercises:	
5.	Strategic Performance Issues in Complex Business Structures: Linkage and alignment of strategies to organisational goals, Continuous performance measurement to remain competitive at all times; Individual performance, Group performance, Organisation performance, Team appraisal, Role clarity, Predicting and preventing corporate failure; Case studies/Exercises.	15
Keywords/Tags: Planning, Organizing, Staffing, Responsibility Accounting, Performance management.		
Part C- Learning Resources		

Text Books, Reference books, Other Resources

1. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
2. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert, E. & S., Manikuttu (2016). Strategic Management: A South-Asian Perspective. Cengage Learning, India
3. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York.
4. Adler, Ralph W. Strategic Performance Management - Accounting for Organisational Control. Taylor & Francis Group.
5. Kenny, Ralph W. Strategic Planning and Performance Management, Kobo Publishers.
6. डॉ चौधरी, ए. के. 'व्यूहरचनात्मकप्रबंध' साहित्यभवनपब्लिकेशनसआगरा
7. चतुर्वेदी एवं गुप्ता 'व्यूहरचनात्मकप्रबंध' श्रीमहावीर बुक डिपो
8. सोनतक्की, सी. एन., 'कार्यनीतिकप्रबंध'

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Suggestive Digital Platform/ web links

<https://global.oup.com/ukhe/disciplines/business-and-management/management/strategic-management/>

<https://www.sultanchandandsons.com/book/89/strategic-management>

<https://open.unm.edu/opentextbooks/textbooks/73>

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question ($5 \times 4 = 20$) Section (B): Long Question ($5 \times 8 = 40$)	60

Any remarks/Suggestions:

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Theory Paper

Part A Introduction			
Program:	M.Com.	Class: M.Com III rd Sem.	Session: 2025-26
Subject: Human Resource Development			

1.	Course Code	CC34-
2.	Course Title	Human Resource Development
3.	Course Type	
4.	Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. Build an understanding, perspective and appreciation for HRD as discipline, process and activity. 2. Critically evaluate the exiting theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times. 3. Develop skills to assess need for HRD intervention, design learning and development programs and evaluation of HRD programs. 4. Develop a perspective to understand organizational dynamics and learning challenges possessed by organizational and social complexities. 5. Integrate human with technology and other emerging realities in order to

		understand how theory unfolds itself in present world practice.	
6	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

Part B- Content of the Course

Total No. of Lectures- Tutorials (In hours per week) :- 3 Hours

Unit	Topic	No. of Lectures (1 Hour Each)
1.	Introduction To Human Resource Development: Historical perspective of HRD in India, emergence of HRD, conceptualizing critical HRD, future of HRD in India, Andragogy and life-long learning.	15
2.	Theoretical approaches to Human Resource Development: Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.	15
3.	Human Resource Development Process: Identifying HRD needs, Designing and developing effective HRD programs, Evaluating effectiveness of HRD Programs; HRD interventions.	15
4.	Integrating learning with work: Theories of learning, trends in workplace learning, learning interventions; Transfer of learning. Strategic learning and leadership; Learning organizations and organizational learning.	15
5.	Human Resource Development Trends: New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.	15

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Keywords/Tags:HRD, Andragogy, Social Capital Theory, Learning Intervention, Mentoring and Virtual HRD.
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Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Berner, L. John M. and Desimone, Randy L. – "Human Resource Development".
2. Guire, Me. – "Human Resource Development".
3. Swanson, Richards A. – "Foundation of Human Resource Development."
4. Delahaye, Brains & Choi, Sarojni – "Human Resource Development".
5. Battu, Prasad R. – "Human Resource"
6. हलधर, उदयकुमार – "मानवसंसाधनविकास", ऑक्सफोर्डयूनिवर्सिटीप्रेस
7. कोलम्बे, रंजन – "मानवसंसाधनविकासआणिमानवाधिकार", भागीरथप्रकाशन

Suggestive Digital Platform/ web links

1. <https://www.sultanchandandsons.com/book/73/human-resource-development>
2. <https://www.vikaspublishing.com/books/business-economics/human-resource-management/human-resources-development-management/9788125907817/>
3. <https://backup.pondiuni.edu.in/sites/default/files/HRDt200813.pdf>
4. <https://www.bimkadapa.in/materials/HRD-BALAJI%20MBA%20COLLEGE KADAPA.pdf>

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Any remarks/Suggestions:

