



# SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University  
 Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

## UG/PG (Revised Curriculum under NEP w.e.f. June 2023)

PROGRAM	BA	BA(Hon)	B.Com	B.Com(Hon)	M.Com	MA - Eng	MA- Eco	MA- Psy
Tick ✓					✓			

SEMESTER	1	2	3	4	5	6	7	8
Tick ✓			✓					

SPECIALIZATIONS									
BA	Eco	Eng	Psy	Gen					
Tick ✓									
BCOM	Costing	Banking	Entrep	MKT	Fin & Acc	Mgt Acc	HRM	Bus Analytics	Gen
Tick ✓									

<b>Name of Board of Studies</b>	Commerce
<b>Name of the Department</b>	Commerce
<b>Name of Head of Department</b>	Dr.H.M.Soman
<b>Title of the Course</b>	<b>Strategic Decision Making</b>
<b>Course Code</b>	
<b>Type of Course (New / Revised)</b>	New
<b>Nature of Course (Maj/Min/AEC/SEC/VEC/VSC)</b>	Maj
<b>Number of Credits</b>	4
<b>Name of the Faculty</b>	Ms. Nidhi Joshi
<b>Date of Approval by BoS</b>	March 2024
<b>Date of Implementation</b>	March 2024

Course Outcomes
1. Apply the concept of Decision Making in strategic business decisions.
2. Analysis of Impacts on the Business model canvas of every decision related to short term and long term references.
3. Evaluating use of decision making techniques in long term and short term decisions.
4. Creating an approach to manage difficult decisions impacted by various biases and shortcuts.

<b>DETAILS OF SYLLABUS</b>		
<b>UNIT NUMBER</b>	<b>DETAILS</b>	<b>NUMBER OF LECTURES</b>
1	<b>Understanding Strategy</b> 1.1 Foundation of overarching vision (What is Strategy) 1.2 SOM's (Main Components) 1.3 Analysis of creating a strategy on four pillars (Vision, Analysis, Target & Plan) 1.4 Basic elements in Decision theory 1.5 Understanding the Impact of strategic decision making on business model canvas through evaluation types of various decisions.	10
2	<b>Strategic Decision Making Process Stages</b> 2.1 Define the Problem 2.2 Gather Information 2.3 Develop Alternatives/Options 2.4 Choose & Take Action	10
3	<b>Short Run Alternative Choice Decisions</b> 3.1 Differential Concepts 3.2 Contribution Analysis 3.3 Alternative choice problems 3.4 Sensitivity Analysis 3.5 Decision Tree Analysis	10
4	<b>Long Run Decisions</b> 4.1 General Approach (NPV, ROI) 4.2 Estimating the variables (Required RR, Eco Life, Non-monetary considerations) 4.3 Other Methods of Analysis (IRR, Payback method, Multiple Decisions Criteria)	15
5	<b>Mental Perspectives: Understanding the various biases and mental shortcuts impacting Decisions.</b> 5.1 Heuristics 5.2 Judgement shortcuts 5.3 Common Biases	10
6	<b>Case Studies on Strategic Decision Making</b> 6.1 Real Life examples Navigating life's challenges	5
Reference List		
1. Strategic Planning and Decision Making by Gary L. May 2. Strategic Management and Organizational Decision Making by Steiss, Allan Walter 3. Strategic Decision Making: Lecturer's Guide by Chris, Gore 4. Accounting – Text and Cases by Robert and Anthony, David F Hawkins and Kenneth A Merchant		

Principal  
Symbiosis College of  
Arts & Commerce, Pune-4.

Name and Sign of Head

**Examination Pattern**

Internal – 60 Marks

External- 40 marks

**Format of the Question Paper**

Q.1 Short notes

Q.2 objectives

Q.3 short answers/case studies

Q.4 Long answers