



HYDERABAD (SIND)
NATIONAL COLLEGIATE BOARD

HSNC Board's

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

(Affiliated to the University of Mumbai)

University College Code : 217-JD Office : T14



Principal : Dr. Manju Lalwani Pathak

Ref No: CHM (A) AC/C/01/2025

Date: 18th June 2025

CIRCULAR

The immediate attention of all concerned is invited to this office Circular No. CHM (A) AC 05/2025 dated 19th May, 2025 regarding the Choice Based and Credit Based Syllabus (CBCS) for all subjects of F.Y.B.Com. & T.Y.B.Com. in Commerce SEM - I & SEM – V respectively.

It is hereby communicated that the recommendations of the syllabus made by the Ad-hoc Board of Studies in Commerce coordinated by the Dean, Faculty of Commerce, Languages, Social Sciences & Pure Sciences in the meeting of Academic Council held on 23rd May, 2025 vide item No. 1.1, 1.2, 3.1, 3.4, 4.1, 4.3 & 5.3, respectively, have been accepted and subsequently passed.

In accordance, therewith, the syllabus as per the CBCS has been brought into force with effect from the academic year 2025 – 2026 and accordingly the same is attached for reference and is available on the College's website www.chmcollege.in

Ulhasnagar - 421 003

18th June, 2025

Dr. Manju Lalwani Pathak

Principal & Chairperson, Academic Council

Copy forwarded for information to:-

- 1) The Dean, Faculty of Commerce, Languages, Social Sciences & Pure Sciences
- 2) The Chairperson, Ad-hoc Board of Studies.
- 3) The Controller of Examination.
- 4) The Registrar



HSNC Board's
Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar
(Autonomous)
Affiliated to the University of Mumbai

Bachelor of Commerce
(Aided)

Semester – V

**Choice Based and Credit Based syllabus with
effect from the Academic Year 2025-2026**

PREAMBLE

The Bachelor of Commerce (B. Com) Program is structured to provide students with a robust foundation in the principles and practices of commerce, business, and economics. The curriculum encompasses a wide spectrum of subjects, including Accountancy, Business Economics, Commerce, Business Law, Business Communication, Mathematics and Statistics, Advertising, Export Marketing, Financial Management, and Company Law, among others. The academic year is divided into two semesters, with student performance evaluated through external examinations of 100 marks per subject.

The program is designed to develop well-rounded graduates equipped with conceptual clarity, analytical ability, practical competence, and ethical values. It fosters critical thinking, effective communication, and decision-making skills essential for navigating the complexities of today's business environment.

The revised syllabus reflects a balanced blend of theoretical knowledge and practical application, aligned with contemporary industry requirements, global trends, and academic advancements. It aims to enhance employability, entrepreneurial mindset, and lifelong learning, while promoting the holistic development of students.

PROGRAMME SPECIFIC OUTCOME (PSOs)

PSO1: Students will be prepared for higher studies (M.Com, MBA, CA, CS) and entry-level roles in finance, marketing, accounting, and related sectors.

PSO2: Students will demonstrate effective verbal and written communication, along with teamwork, leadership, and collaboration skills.

PSO3: Students will develop an entrepreneurial mindset with the ability to identify business opportunities and create economic value.

PSO4: Students will be introduced to analytical thinking and basic digital tools to understand and approach problems.

**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Commerce V
(Marketing)**

**With effect from
Academic Year 2025-2026**

Title: Commerce V
Course Code :CHM(A)23114

Sr. No.	Heading	Particulars
1	Description of the Course:	The Commerce V(Marketing) course at TYBCOM level is designed to provide students with a comprehensive understanding of core marketing concepts, strategies, and practices in a dynamic business environment. The course explores contemporary topics like digital marketing, green marketing, social media marketing, and M-commerce, equipping students to navigate and adapt to emerging marketing trends. Emphasis is placed on both traditional and strategic marketing approaches, supported by case studies and real-world examples.
2	Vertical	-
3	Type & Teaching methods	Theory+Practicum Lecture/Discussion/Presentation/Case study,etc.
4	Credits	03
5	Hours allotted	36 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. To develop understanding of the fundamental concepts of marketing management. 2. To get insight into marketing mix elements. 3. To understand Segmenting, Targeting and Positioning Strategies. 4. To create awareness regarding recent trends in the competitive marketing environment	
8	Learning Outcomes: Learners will be able to LO1: Gain an understanding of broad marketing functions. LO2: Understand key marketing concepts and principles in the areas of marketing LO3: Develop insight into the four basic variables of marketing mix. LO4: Know consumer behavior and their buying decision making process. LO5: Apply the knowledge to learn marketing skills to meet the demands of industry	

Syllabus

UNIT I: Introduction to Marketing

- Marketing- Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing
- Marketing Research - Concept, Features, Process
- Marketing Information System-Concept, Components
- Data Mining- Concept, Importance
- Consumer Behavior- Concept, ,Factors influencing Consumer Behavior Market Segmentation- Concept, Bases of market segmentation
- Customer Relationship Management- Concept , Techniques
- Market Targeting- Concept, Five patterns of Target market Selection
- Case studies

UNIT II: Marketing Decisions I

- **Marketing Mix-** Concept and elements of marketing mix (Product and services)
- **Product-** Product Decision Areas
- **Product Life Cycle-** Concept, Managing stages of PLC
- **Branding-** Concept , Components
- **Packaging-** Concept , Essentials of a good package
- **Product Positioning-** Concept, Strategies of Product Positioning
- **Pricing-** Concept, Objectives, Factors influencing Pricing, Pricing Strategies.
- Case studies

UNIT III: Marketing Decisions II

- **Physical Distribution-** Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels)
- **Supply Chain Management-**Concept, Components of SCM
- **Promotion-** Concept, Importance, Elements of Promotion mix
- **Sales Management-** Concept, Components, Emerging trends in selling
- **Personal Selling-** Concept, Process of personal selling, Skill Sets required for Effective Selling.
- Case studies

UNIT IV: Key Marketing dimensions

- **Marketing Ethics:** Concept, Unethical practices in marketing, General role of consumer organizations
- **Competitive Marketing Strategies** Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing
- Recent trends in marketing
- Digital Marketing, Green Marketing, Social media marketing, M-Commerce,Q-Commerce
- Challenges faced by Marketing Managers in 21st Century Careers in Marketing –
- Factors Contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.
- Case studies

10

Scheme of Examination and Assessment Pattern

Paper –100 Marks

External Examination: Semester End External - 100 marks Time: 3:00 hours

Format of Question Paper

Attempt any 4 out of 6 questions.

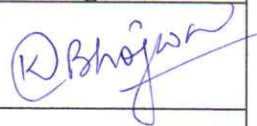
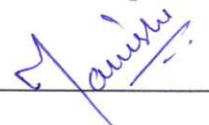
Question No	Nature of Questions	Marks
Q1	Objective type based on I, II, III and IV	20
Q2	Full length question (unit I)	15
Q3	Full length question (unit II)	15
Q4	Full length question (unit III)	15
Q5	Full length question (unit IV)	15
Q6	Short notes based on I, II, III and IV	20
		Total 100

11

REFERENCES:

1. Kotler, Philip; Armstrong, Gary; Agnihotri, P.K., and Haque, Ehsanul. Principles of Marketing: A South Asian Perspective, Pearson Education, 2017.
2. Keller, Kevin Lane. Strategic Brand Management: Building, Measuring, and Managing Brand Equity, Pearson Education, 2013.
3. Schiffman, Leon G.; Kanuk, Leslie Lazar; and Wisenblit, Joseph. Consumer Behavior, Pearson Education, 2018.
4. Jobber, David; and Ellis-Chadwick, Fiona. Principles and Practice of Marketing, McGraw-Hill Education, 2019.
5. Baines, Paul; Fill, Chris; and Page, Kevin. Marketing, Oxford University Press, 2019.
6. Lamb, Charles W.; Hair, Joseph F.; McDaniel, Carl. MKTG: Principles of Marketing, Cengage Learning, 2020.
7. Czinkota, Michael R.; Ronkainen, Ileana; and Moffett, Michael H. International Marketing, Cengage Learning, 2020.
8. Perreault, William D.; Cannon, Joseph P.; and McCarthy, E. Jerome. Essentials of Marketing, McGraw-Hill Education, 2017.
9. Solomon, Michael R. Consumer Behavior: Buying, Having, and Being, Pearson Education, 2020.

Department of Commerce

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Bhojwani	HOD, Smt. Chandibai Himathmal Mansukhani College	
2.	Ms. Manisha Gur	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Kajal Bhojwani 

Name & Signature of the Dean: Dr. Gopichand Sharnani 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Business Economics-V
Macro-Economic Aspects of India**

**With effect from
Academic Year 2025-2026**

**Title: Business Economics-V Macro-Economic Aspects of India
(COURSE CODE-23113)**

Sr. No.	Heading	Particulars
1	Description of the Course:	This course provides an applied understanding of the Indian economy with a focus on macroeconomic trends and sectoral developments in the post-reform period. It covers key policy initiatives such as the New Economic Policy of 1991, Sustainable Development Goals, and programs like Make in India and Viksit Bharat 2047. The course examines transformations in agriculture, industry, and services, including developments in agri-tech, Industry 4.0 and 5.0, and digital financial services. Students will gain insight into the evolving role of foreign investment, MSMEs, and the service sector in shaping India's economic growth and business environment.
2	Vertical 1	-
3	Type & Teaching methods	Theory+Practicum Lecture/Discussion/Presentation/Case study etc.
4	Credits	03
5	Hours allotted	45
6	Marks allotted	100 Marks
7	Course Objectives: 1. Understand India's macroeconomic policy framework and key initiatives like the New Economic Policy 1991, Make in India, and Viksit Bharat 2047. 2. Analyze the post-reform agricultural sector policies, pricing, marketing, and the role of technology in transforming agriculture. 3. Examine the industrial sector's evolution post-reforms, including policy measures, MSMEs, and emerging technologies like Industry 4.0 and Industry 5.0. 4. Evaluate recent trends, growth, and challenges in the service sector, focusing on healthcare, tourism, banking, insurance, and fintech innovations.	
8	Learning Outcomes: Student will be able to LO1: Describe the key macroeconomic policies and government initiatives shaping India's economic development since 1991. LO2: Analyze agricultural sector reforms, government interventions, and technological innovations impacting agricultural productivity and marketing. LO3: Assess industrial policy reforms, the growth and challenges of MSMEs, and the integration of advanced technologies in industry. LO4: Evaluate the growth dynamics and challenges in the service sector, including fintech and digital financial services, and their impact on India's economy.	

Syllabus**UNIT I: Macro Economic overview of India**

- Overview of New Economic Policy-1991 and Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes.
- Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
- Viksit Bharat 2047 - Government goals for inclusive growth and economic transformation.

UNIT II: Agriculture During Post Reform Period

- National Agricultural Policy 2000: Objectives, Features and Implications, Agricultural pricing by Government and Agricultural Finance
- Agricultural Marketing Development, Agricultural Market infrastructure and Logistics
- Recent developments: Agri-Tech and Digitalization in Agriculture

UNIT III: Industry Sector During Post Reform Period

- Policy Measures: Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.
- Industry 4.0: Internet of Things, Cloud Computing & Artificial Intelligence
- Industry 5.0: Human Machine Collaboration

UNIT IV: Service Sector: Recent Trends

- Service Sector: Recent trends
- Healthcare & Tourism Sector: Role & Growth, Banking Sector & Insurance Industry - Role & Growth
- Fintech and Digital Financial Services

10	Scheme of Examination and Assessment Pattern External Examination: Semester End External - 100 marks Time: 3 hours Format of Question Paper Attempt all questions. <table><tr><th>Question No</th><th>Nature of Questions</th><th>Marks</th></tr><tr><td>Q1</td><td>Attempt any two out of three. (Unit I)</td><td>20</td></tr><tr><td>Q2</td><td>Attempt any two out of three. (Unit II)</td><td>20</td></tr><tr><td>Q3</td><td>Attempt any two out of three. (Unit III)</td><td>20</td></tr><tr><td>Q4</td><td>Attempt any two out of three. (Unit IV)</td><td>20</td></tr><tr><td>Q5</td><td>Write short notes on any four out of six. (Unit-I, II, III, IV)</td><td>20</td></tr><tr><td></td><td></td><td>Total 100</td></tr></table>	Question No	Nature of Questions	Marks	Q1	Attempt any two out of three. (Unit I)	20	Q2	Attempt any two out of three. (Unit II)	20	Q3	Attempt any two out of three. (Unit III)	20	Q4	Attempt any two out of three. (Unit IV)	20	Q5	Write short notes on any four out of six. (Unit-I, II, III, IV)	20			Total 100
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11	REFERENCES: 1) Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India 2) Misra and Puri (2024), Indian Economy, Himalaya Publishing House, Mumbai. 3) Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S. Chand & company PVT LTD, New Delhi 4) A. N. Agarwal (2024), Indian Economy problems of Development and Planning New Age International Publisher 5) Ruddar Datt K.P.M Sundharam(2024), Indian Economy S. Chand, Delhi 6) India @75 and Beyond – Rajiv Kumar (Ed.), NITI Aayog, Penguin or NITI Aayog Publications 7) Industry 4.0: The Industrial Internet of Things – Alasdair Gilchrist 8) Industry 5.0: A Human-Centric Solution – Kaushik Kumar & Divya Zindani 9) Digital Technologies and Transformation in Agriculture – R. Saravanan 10) Fintech: The New DNA of Financial Services – Pranay Gupta & T. Mandy Tham																					

Department of Economics:

Sr No	Name of the Faculty	Designation and College	Signature
1.	Prin. (Dr.) Manju Lalwani Pathak	Head, Department of Economics, Smt. CHM College, Ulhasnagar	
2.	Dr. Usha P. Oomman	Associate Professor, Smt. CHM College, Ulhasnagar	
3.	Prof. (Dr.) Gaikar Vilas B.	Professor, Smt. CHM College, Ulhasnagar	

Name & Signature of the Ad-hoc BoS, Chairperson: 
(Prin. (Dr.) Manju Lalwani Pathak)

Name & Signature of the Dean:  Dr. Kapilendra Shannani



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Financial Accounting Auditing VII–
Financial Accounting**

**With effect from
Academic Year 2025-2026**

Title: Financial Accounting and Auditing VII –Financial Accounting
Course Code: CHM(A)23101

Sr. No.	Heading	Particulars
1	Description the Course:	Financial Accounting is a core subject that focuses on the process of recording, summarizing, and reporting financial transactions of a business. It aims to provide a comprehensive understanding of how to prepare and analyze financial statements, adhering to accounting standards and principles. The knowledge gained through the study of this subject will be useful to the students in their Accounting & Finance professional lives.
2	Vertical	-
3	Type &Teaching Methods	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	Credit	4 Credits
5	Hours allotted	48 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. The relevant provisions of the Companies Act, 2013 related to preparation of final accounts. 2. The concept of internal reconstruction, its legal aspects and accounting procedure. 3. The concept of buyback of shares, conditions of buyback and the accounting treatment thereof. 4. Investments in fixed and variable income earning securities and its accounting treatment. 5. The concept of Indian AS and Ethics in Accounting with its implications.	
8	Learning Outcomes: Students will be able to - LO1: Prepare the final accounts of the company by following the relevant provisions of the Companies Act, 2013 - LO2: Understand the concept of Internal Reconstruction, its legal aspects and accounting thereof. - LO3: Get well versed with the concept of Buy back of shares, conditions/provisions related to it under the Companies Act, 2013 and accounting thereof. - LO4: Have knowledge of the fixed and variable incomes type of Investments and accounting thereof. - LO5: Understand the basics of the introduction to AS and ethics in accounting.	

Unit I : Preparation of Final Accounts of Companies

- Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)
 - Preparation of financial statements as per Companies Act. (excluding cash flow statement)
 - Adjustment for –
1. Closing Stock
 2. Depreciation
 3. Outstanding expenses and income
 4. Prepaid expenses and Pre received income
 5. Proposed Dividend and Unclaimed Dividend
 6. Provision for Tax and Advance Tax
 7. Bill of exchange (Endorsement, Honour, Dishonour)
 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases
 9. Unrecorded Sales and Purchases
 10. Good sold on sale or return basis
 11. Managerial remuneration on Net Profit before tax
 12. Transfer to Reserves
 13. Bad debt and Provision for bad debts
 14. Calls in Arrears
 15. Loss by fire (Partly and fully insured goods)
 16. Goods distributed as free samples.
 17. Fixed Assets Schedule
 18. Any other adjustments as per the prevailing accounting standard.

Unit II : Internal Reconstruction

- Need for reconstruction and company law provisions
- Distinction between internal and external reconstructions.
- Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions
- Accounting treatment for same.

Unit III: Buyback of Shares

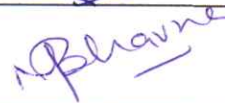
- Company Law / Legal provisions (including related restrictions, power,
- transfer to capital redemption reserve account and prohibitions)
- Compliance of conditions including sources, maximum limits and debt equity ratio.
- Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)

Unit IV : Investment Accounting (w.r.t. Accounting Standard- 13)

- For shares (variable income bearing securities)
- For debentures/Preference. shares (fixed income bearing securities)
- Accounting for transactions of purchase and sale of investments with ex and cum interest prices

	• Finding cost of investment sold and carrying cost as per weighted average method (Including brokerage). • Columnar format for investment account. Unit V : Introduction to Accounting Standards (AS) and Ethical Behaviour & Implications for Accountants • Introduction, Significance, Background, Adoption and Phases of Ind AS. • Ethical Behaviour and its Implications for Accountants • Introduction, Meaning of Ethics, Meaning of Ethical Behaviour, Role of Accountant with respect to ethical behavior, Implications of ethical behavior for accountants, why should students learn ethics?																					
10	Scheme of Examination and Assessment Pattern Paper – 100 Marks External Examination: Semester End External - 100 marks Time: 3:00 hours Format of Question Paper <table border="1"><thead><tr><th>Question No</th><th>Nature of Questions</th><th>Marks</th></tr></thead><tbody><tr><td>Q1</td><td>Objective type questions based on Unit no .I, II,III,IV &V</td><td>20</td></tr><tr><td>Q2</td><td>Practical question</td><td>20</td></tr><tr><td>Q3</td><td>Practical question</td><td>20</td></tr><tr><td>Q4</td><td>Practical question</td><td>20</td></tr><tr><td>Q5</td><td>Theory Questions and Short notes based on Unit no I, II, III , IV &V</td><td>20</td></tr><tr><td colspan="2"></td><td>Total 100</td></tr></tbody></table> Note: 1.20 marks question may be subdivided into 10 marks + 10 marks Internal options may be given however it is not mandatory. 2.Use of simple calculator is allowed in the examination.	Question No	Nature of Questions	Marks	Q1	Objective type questions based on Unit no .I, II,III,IV &V	20	Q2	Practical question	20	Q3	Practical question	20	Q4	Practical question	20	Q5	Theory Questions and Short notes based on Unit no I, II, III , IV &V	20			Total 100
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11	References: 1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.(2022) 2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. (2018) 3. R. Narayana Swamy – “Financial Accounting”, Prentice Hall of India, New Delhi (2010) 4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxman’s Publishers (2011) 5. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition (2013) 6. Financial Accounting – L N Chopde and others, Sheth Publications (2024) 7. Financial Accounting – Ainapure & Ainapure, Manan Prakashan (2024)																					

Department of Accountancy

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College	
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College	
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College	
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Gopichand B. Shamnani 

Name & Signature of the Dean: Dr. Gopichand B. Shamnani 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Financial Accounting Auditing VIII–
Cost Accounting**

**With effect from
Academic Year 2025-2026**

Title: Financial Accounting and Auditing VIII –Cost Accounting
Course Code : CHM(A)23107

Sr. No.	Heading	Particulars
1	Description of the Course:	This course is designed to equip learners with the essential skills to navigate the intricate world of cost analysis. In today's competitive business landscape, understanding cost structures and implementing is crucial for organizational success. This course introduces students to the fundamental concepts of cost and costing. It explores cost classifications, preparation of cost sheets, and reconciliation of cost and financial accounts. Students will also gain knowledge in material, labour, and overhead cost determination and control. The course further introduces budgeting and budgetary control as tools for cost management and decision-making..
2	Vertical	-
3	Type & Teaching Methods	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	Credits	4 Credits
5	Hours allotted	48 Hours
6	Marks allotted	100Marks
7	Course Objectives: 1. To enable students to understand the concept and significance of cost and costing in business operations. 2. To train students in the preparation and analysis of cost sheets. 3. To equip students with skills to reconcile cost and financial accounts. 4. To develop knowledge about material, labour, and overhead cost management. 5. To introduce students to budgeting techniques and budgetary control processes	
8	Learning Outcomes: Students will be able to LO1: Understand the concepts of cost, costing, their classification, various types of costs, cost sheet formats, and apply this knowledge to solve practical problems. LO2: Learn to prepare a Cost Reconciliation Statement to analyze differences between cost accounting and financial accounting results. LO3: Understand the methods of material cost determination, and acquire skills for material cost control and management. LO4: Understand the techniques of labour cost determination, and learn methods for labour cost control and effective workforce management. LO5: Comprehend the nature of overhead costs, their allocation and absorption, and grasp the basics of budget preparation and budgetary control system.	

SYLLABUS**Unit I : Introduction to Costing, Cost Sheet and Unit costing**

- Objectives and Scope of Cost Accounting
- Cost centre and Cost Unit
- Cost Classification for Stock valuation, Profit measurement, Decision-making and Control Elements of Cost
- Cost Sheet format
- Practical problems including tender cost sheet, estimated cost sheet

Unit II : Reconciliation of Costing records with Financial Records

- Difference between costing records and financial records
- Reasons for difference in results as per both records
- Practical problems based on reconciliation

Unit III: Material Costing

- Stores Procedures and Documentation in respect of Receipts and Issue of Stock
- Stock taking and Perpetual Inventory System [only theory]
- Economic Order Quantity [EOQ]
- Stock Levels [Re-order, Minimum and Maximum]
- Raw Material Turnover ratios
- ABC classification coding system

Unit IV : Labour costing

- Time-Keeping and its methods
- Time Booking and its methods
- Time-Keeping vs. Time Booking
- Payroll Procedures
- Computerised Payroll System
- Overtime and Idle time
- Labour Turnover
- Time Wage System (incl. Halsey and Rowan premium plans)
- Piece Wage System [incl. Differential rate systems of Taylor and Merrick] Determination of Employee Cost [incl. Gross earnings and Net earnings]

Unit V : Overhead costing & Basics of Budgetary control

- Departmentalization and Apportionment of Primary Overheads
- Secondary distribution of Overheads
- Determination of Machine Overheads Rate
- Treatment of Over/Under Absorption of Overheads
- Basics of Budget & budgetary Control

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 100 marks**Time: 3:00 hours**

Format of Question Paper

Question No	Nature of Questions	Marks
Q1	Objective type questions based on Unit no .I, II,III,IV &V	20
Q2	Practical question	20
Q3	Practical question	20
Q4	Practical question	20
Q5	Theory questions and Short notes based on Unit no I, II, III , IV &V	20
		Total 100

Note:

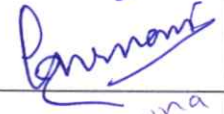
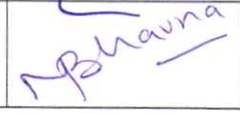
1. Equal Weightage is to be given to all the units.
2. 20 marks question may be subdivided into 10 marks + 10 marks
Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.

11

References

1. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai,2021
2. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi,2014
3. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
4. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
5. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
7. Cost Accounting by Ravi M. Kishore, Taxman Ltd., New Delhi

Department of Accountancy

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Name & Signature of the Dean: Dr. Gopichand B. Shamnani 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Business Management

Semester- V

**Title: Business Management I
Management & Organizational Development**

**With effect from
Academic Year 2025-2026**

Title: Business Management I (Management & Organizational Development)
Course Code: CHM(A)23102

Sr. No.	Heading	Particulars
1	Description of the Course:	This course provides an in-depth understanding of the evolution and dynamic nature of management and organizational development. It introduces students to fundamental management principles, functions, and theories—from classical approaches to contemporary practices shaped by globalization and digitalization. Learners will explore core managerial activities such as planning, organizing, and staffing, while also gaining insight into emerging trends like virtual organizations, DEI, the gig economy, and AI-driven HR practices.
2	Vertical	-
3	Type & Teaching methods	Theory + Practicum Lecture/Discussion/Presentation/Case study, etc.
4	Credits	04
5	Hours allotted	48 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. The course aims at understanding the nature of development of the organization, historical perspective, its evolution and its role in organizational development. 2. To understand various functions performed by Management in the current business scenario. 3. The course helps to understand the evolving management structure and role in contemporary times.	
8	Learning Outcomes: Learners will be able to LO1: Gain knowledge of the organizational development evolution and its process. LO2: Understand various functions to be performed by Management in changing business scenario. LO3: Learn evolved organizational structure and the changing role of Management in contemporary times.	

Syllabus**UNIT I: Introduction**

- Management – Definition and Characteristics
- Levels of management and Managerial skills required in current business scenario
- Evolution of Indian management thoughts and their relevance in the current era.
- Development of Management Thought – Scientific Approach Administrative School, Behavior School, Systems Approach and Contingency Approach.
- Evolved functions of Management in a business Organization.

UNIT II: Planning

- Planning, forecasting, decision making and problem solving
- Nature, characteristics, merits and limitations of planning.
- Classification and components of plans
- Essentials of a good plan and planning process
- Management by objectives (MBO) as a planning tool

UNIT III: Organizing as a Managerial function

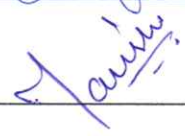
- Definition and Principles (with real life business examples)
- Departmentalization-Traditional-Functional, Product/Service based, Contemporary models: SBU, Matrix, Project based and team based, Organizational types and structures, Formal organizations, Informal organizations :Meaning and Importance
- Authority, responsibility, accountability, Delegation and Empowerment in the modern workplace, Span of Control and Organizational hierarchy, Flat vs. Tall Structures
- Concept of virtual organization and remote organizing
- Collaboration tools

UNIT IV: Staffing as a managerial function

- Staffing-Meaning and its importance of staffing in Management
- Human Resource Planning
- Job Analysis
- Recruitment and selection
- Placement and Induction
- Training and Development- (only the meaning and relevance)
- Performance Appraisal-(Only the meaning and importance)
- Recent trends in staffing
- DEI
- Gig Economy and contract staffing
- AI and Data analytics in Recruitment
- Remote staffing and virtual teams

10	Scheme of Examination and Assessment Pattern Paper – 100 Marks External Examination: Semester End External - 100 marks Time: 3:00 hours Format of Question Paper Attempt any 4 out of 6 questions. <table><tr><th>Question No</th><th>Nature of Questions</th><th>Marks</th></tr><tr><td>Q1</td><td>Objective type based on I, II,III and IV</td><td>20</td></tr><tr><td>Q2</td><td>Full length question (unit I)</td><td>15</td></tr><tr><td>Q3</td><td>Full length question (unit II)</td><td>15</td></tr><tr><td>Q4</td><td>Full length question (unit III)</td><td>15</td></tr><tr><td>Q5</td><td>Full length question (unit IV)</td><td>15</td></tr><tr><td>Q6</td><td>Short notes based on I, II, III and IV</td><td>20</td></tr><tr><td></td><td>Total</td><td>100</td></tr></table>	Question No	Nature of Questions	Marks	Q1	Objective type based on I, II,III and IV	20	Q2	Full length question (unit I)	15	Q3	Full length question (unit II)	15	Q4	Full length question (unit III)	15	Q5	Full length question (unit IV)	15	Q6	Short notes based on I, II, III and IV	20		Total	100
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11	REFERENCES: 1. Essentials of Management by Koontz and Weihrich / McGraw Hill (2022) 2. Principles of Management by Koontz and O. Donnel, Tata McGraw Hill, New Delhi(2021) 3. Management Principles and Practices by T.Ramasamy, Himalaya Publishing house,2022 4. Essentials of organizational development by Dr. Anjali Ghanekar, Everest publishing House 2023 5. Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributor, 2009. 6. Guide to Management Ideas by Tim Hindle, Economist Books; Main edition 2000 7. Management by Gary Dessler , Prentice Hall,1998 8. Management by Stephen Robbins, Mary Coulter, Prentice Hall,1995																								

Department of Commerce

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Bhojwani	HOD, Smt. Chandibai Himathmal Mansukhani College	
2.	Ms. Manisha Gur	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Kajal Bhojwani 

Name & Signature of the Dean: Dr. Gopind B. Sharmarani 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Business Management

Semester- V

**Title: Business management -II
Financial Management**

**With effect from
Academic Year 2025-2026**

Title: Business management -II (Financial Management)
Course Code: CHM(A)23108

Sr. No.	Heading	Particulars
1	Description of the Course:	This course in Financial Management equips students with a solid foundation in financial decision-making, analysis, and planning. It introduces the objectives, functions, and scope of financial management, along with the preparation and analysis of vertical financial statements in line with statutory requirements. The course focuses on key tools such as comparative statements, common size analysis, trend analysis, and an in-depth study of accounting ratios to evaluate an organization's financial performance.
2	Vertical	-
3	Type & teaching methods	Theory + Practicum Lecture/Discussion/problems solving/Case study, etc.
4	Credits	04
5	Hours allotted	48 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. To develop understanding on objective, functions, importance and limitations of Financial Management. 2. To introduce the concept of vertical Income statement and Vertical Balance sheet. 3. To learn calculation of different accounting ratios and evaluate financial performance through financial ratios. 4. To understand the concept, Need and Importance of Funds Flow and Cash flow statements	
8	Learning Outcomes: Students will be able to LO1: Study Vertical financial statements of a company using Comparative, Common size & Trend analysis LO2: Understand how ratio analysis help in decision making LO3: Understand various sources of finance. LO4: Calculate Statement of Sources and Application of Funds LO5: Calculate cash flow of a company under direct and indirect method.	
9	Syllabus UNIT I: Introduction to Financial Management • Definition, nature and functions of financial management • Objectives of financial management • Importance of financial management and limitations. • Preparation of financial Statements adhering to current statutory requirements.	

UNIT II: Study of Financial Statements

- Objectives of financial statement analysis and interpretation
- Steps involved in the analysis of financial statements
- Comparative Statements
- Common Size Statements
- Trend Analysis

UNIT III: Ratio Analysis

- Ratio Analysis – Meaning and objectives and Classification of Ratios Traditional classification, functional classification and classification from the point of view of users
- Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio
- Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio.
- Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earnings Ratio, Importance and limitations of Accounting Ratios

UNIT IV: Sources of Finance and Cash Flow Analysis

- Classification of sources of finance with reference to period , ownership and source of generation Internal and external financing including choice of financial instruments.
- Statement of Sources and Application of Funds Nature and Meaning of Funds -Concept of Flow Purposes of Funds Flow Statements Preparation of Funds Flow Statements I. Calculation of Funds from Operations. II. Statement of Changes in Working Capital III. Format of Funds Flow Statement
- Cash Flow Statement – Meaning and Classification Uses of Cash Flow statement Preparation of Cash Flow Statement – Direct and Indirect

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

External Examination: Semester End External - 100 marks Time: 3:00 hours

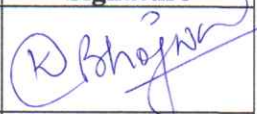
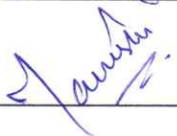
Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Objective type based on I, II, III and IV	20
Q2	Full length question (unit I)	15
Q3	Full length question (unit II)	15
Q4	Full length question (unit III)	15
Q5	Full length question (unit IV)	15
Q6	Short notes based on I, II, III and IV	20
		Total 100

11	REFERENCES: 1. Financial Management, Prasanna Chandra, Tata McGraw-Hill Education, 2007 2. Financial Management, I.M. Pandey, Pearson Publication, 2015 3. Basic Financial Management, M.Y. Khan, McGraw Hill Education, 2016 4. The Economist Guide to Financial Management, John Tennent, The Economist, 2011 5. Principles of Corporate Finance, Richard A. Brealey, Stewart C. Myers, and Franklin Allen, McGraw-Hill Education, 2020 6. Corporate Finance, Jonathan Berk and Peter DeMarzo, Pearson Education, 2019 7. Financial Management: Theory and Practice, Eugene F. Brigham and Michael C. Ehrhardt, Cengage Learning, 2019 8. Financial Management: Text, Problems and Cases, M.Y. Khan and P.K. Jain, McGraw Hill Education, 2018 9. Financial Management: Core Concepts, Raymond Brooks, Pearson Education, 2017 10. Financial Statement Analysis, K.R. Subramanyam, McGraw-Hill Education, 2013
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Department of Commerce

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1.	Dr. Kajal Bhojwani	HOD, Smt. Chandibai Himathmal Mansukhani College	
2.	Ms. Manisha Gur	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Kajal Bhojwani 

Name & Signature of the Dean: Dr. Gupichand B. Sharma 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Direct and Indirect Taxation-I
(Applied Component)**

**With effect from
Academic Year 2025-2026**

Title: Direct and Indirect Taxation-I
Course Code: CHM(A)23115

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides a foundational understanding of the Indian Income Tax Law as per the Income Tax Act, 1961. It begins with the basic concepts and definitions essential for interpreting tax law. Students will gain practical knowledge of computing Net Taxable Income accurately. Additionally, the course introduces the concept of the Alternative Tax Regime under Section 115BAC, helping learners understand and compare it with the traditional tax regime. Through this, students will be equipped to make informed decisions regarding tax planning and compliance. This course is essential for students pursuing careers in accounting, finance, taxation, or business management, as it builds a strong base for advanced study and professional application in the field of direct taxation.
2	Vertical	-
3	Type & Teaching Methods	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study, etc.)
4	Credits	3 Credits
5	Hours allotted	36 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. To familiarize students with the fundamental concepts and legal definitions under the Income Tax Act, 1961. 2. To develop the ability to compute income under various heads as specified in the Income Tax Act. 3. To provide knowledge of deductions and exemptions available to individuals and Hindu Undivided Families (HUFs) under Chapter VI-A (Sections 80C to 80U), and guide students in calculating net taxable income. 4. To introduce the concept of the Alternative Tax Regime (Section 115BAC) and help students analyze and compare it with the Old Tax Regime for effective tax planning.	
8	Learning Outcomes: Students will be able to LO1: Understand the basic concepts and definitions of Income Tax law and learn to determine the residential status of assessee and scope of income. LO2: Learn to determine income from various heads of sources like salary, house property, business/profession, capital gains and other sources. LO3: Learn the deductions available on income of individuals and HUF under Section 80 of Income Tax Act, 1961 and how to determine the Net taxable income. LO4: Learn the law relating to Alternate tax regime	

UNIT I: Basic Terms, Definitions, Residential Status and Scope of Income

- Introduction to Direct Tax
- Definitions: Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
- Residential Status (Section 6) for Individual Assessee
- Scope of Total Income (Section 5)

UNIT II: Heads of Income (Section 14)

- Salary (S: 15 to 17)
- Income from House Properties (S: 22 to 27)
- Profit and Gain from Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B)
- Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only
- Income from Other Sources (S: 56 to S: 59) Exclusions from Total Income (S: 10)
Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources.

UNIT III: Deductions from Gross Total Income and Computation of Net Taxable Income

- Deductions in respect of Savings [S: 80C]
- Contribution to Pension Funds [S: 80CCC]
- Contribution to NPS [S: 80CCD]
- Medical Insurance Premium Paid [S: 80D]
- Maintenance of Handicapped Dependent [S: 80DD]
- Interest on Loan for Higher Education [S: 80E]
- Interest on Home Loan [S: 80EE]
- Interest on Loan taken for Electric Vehicle [S: 80EEB]
- Deduction on Interest income [S: 80TTA and 80TTB]
- Deduction for Handicapped Resident Individual [S: 80U]
- Computation of Net Taxable Income

UNIT IV: Introduction to Alternative Tax Regime (ATR)

- Introduction of ATR [S. 115BAC]
- Difference between Old regime vs. New Regime
- Exemptions allowed under ATR
- Exemptions not allowed under ATR
- Computation of Net Taxable Income under New Regime

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 100 marks**Time: 3:00 hours**

Format of Question Paper

Question No	Nature of Questions	Marks
Q1	Objective type question based on Unit no.I, II,III,IV	20
Q2	Practical question	20
Q3	Practical question	20
Q4	Practical question	20
Q5	Theory questions and Short notes based on Unit no I, II, III, IV.	20
		Total 100

Note:

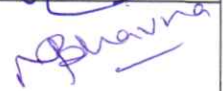
1. Equal Weightage is to be given to all the units.
2. 20 marks question may be subdivided into 10 marks + 10 marks
Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.

11

REFERENCES:

1. Student's Guide to Income Tax (Simplified Version) by V.K. Singhania and Monica Singhania (Taxmann) 72nd Edition for AY 2025-26, 2024
2. Income Tax by T.M. Manoranjan (Snow White)
3. Direct Taxes: Income Tax, Wealth Tax and Tax Planning by B.B. Lal and N. Vashishta (Pearson Education / IK International) 30th Edition, 2012
4. www.incometax.gov.in

Department of Accountancy

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College	
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College	
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College	
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Gopichand B. Shamnani 

Name & Signature of the Dean: Dr. Gopichand B. Shamnani 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Export Marketing I
(Applied Component)**

**With effect from
Academic Year 2025-2026**

Title: Export Marketing I
Course Code: CHM(A)23116

Sr. No.	Heading	Particulars
1	Description of the Course:	This course is designed to build foundational knowledge and awareness of Export Marketing, emphasizing its growing economic significance in a globalized business environment. Learners are introduced to key concepts, terminology, and distinctions between domestic and export marketing, along with an analysis of India's export performance and trends. The course covers the global framework for export trade, including trade barriers, regional economic groupings, and WTO agreements. It further provides insight into India's Foreign Trade Policy, the role of regulatory bodies like DGFT, and export classifications
2	Vertical	-
3	Type & teaching methods	Theory + Practicum Lecture/Discussion/Presentation/Case study, etc.
4	Credits	03 credits
5	Hours allotted	36 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	1. To create awareness and export consciousness of export marketing among the learners. 2. To acquaint the learners with basics of export marketing and to understand various terminologies used in Export Marketing. 3. To give an understanding about the economic significance of Export Marketing and the global market opportunities and challenges
8	Learning Outcomes: Students will be able to	LO1: learn skills in the field of export marketing. LO2: pursue various career available in the global markets. LO3: analyze the principle of international business and strategies adopted by firms for exporting Products globally. LO4: understand the role of government and various incentives provided in export marketing.

Unit I : Introduction to Export Marketing

- **Concept of Export Marketing**, Importance of Export Earnings to Business Firms and to the Nation, Distinction between Domestic Marketing and Export Marketing.
- **Factors influencing Export Marketing**; Risks involved in Export Marketing; Problems of India's Export Sector.
- **Major merchandise/Commodities exports of India (since 2015)**; Services exports of India (since 2015); Region-wise India's Export Trade(since 2015)

Unit II : Global Framework for Export Marketing

- **Trade barriers**; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers.
- **Major Economic Groupings of the World**; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organization (WTO)
- **Need for Overseas Market Research**; Market Selection Process, Determinants of Foreign Market Selection.

Unit III : India's Foreign Trade Policy

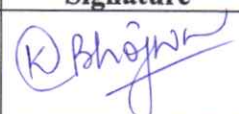
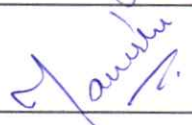
- **Foreign Trade Policy (FTP) 2021-26** –Major Features & Implications
- **Role of Directorate General of Foreign Trade (DGFT)**, Negative list of Exports, Deemed Exports, EBRC (Electronic Bank Realization Certificate)
- **Benefits to Status Holders & Towns of Excellence**; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ

Unit IV : Promotional Measures and Institutions

- **Financial Incentives available to Indian Exporters** – Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC)
- **Institutional Assistance to Indian Exporters** - Federation of Indian Export Organizations (FIEO), India Trade Promotion Organization (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)
- **Schemes** - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorization Scheme; Duty Drawback (DBK); IGST Refund for Exporters

10	Scheme of Examination and Assessment Pattern Paper – 100 Marks External Examination: Semester End External - 100 marks Time: 3:00 hours Format of Question Paper Attempt any 4 out of 6 questions. <table border="1"><thead><tr><th>Question No</th><th>Nature of Questions</th><th>Marks</th></tr></thead><tbody><tr><td>Q1</td><td>Objective type based on I, II,III and IV</td><td>20</td></tr><tr><td>Q2</td><td>Full length question (unit I)</td><td>15</td></tr><tr><td>Q3</td><td>Full length question (unit II)</td><td>15</td></tr><tr><td>Q4</td><td>Full length question (unit III)</td><td>15</td></tr><tr><td>Q5</td><td>Full length question (unit IV)</td><td>15</td></tr><tr><td>Q6</td><td>Short notes based on I, II, III and IV</td><td>20</td></tr><tr><td colspan="2"></td><td>Total 100</td></tr></tbody></table>	Question No	Nature of Questions	Marks	Q1	Objective type based on I, II,III and IV	20	Q2	Full length question (unit I)	15	Q3	Full length question (unit II)	15	Q4	Full length question (unit III)	15	Q5	Full length question (unit IV)	15	Q6	Short notes based on I, II, III and IV	20			Total 100
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Department of Commerce

Sr No	Name of the Faculty	Designation and College	Signature
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2.	Ms. Manisha Gur	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Kajal Bhojwani 

Name & Signature of the Dean: Dr. Gopichand B. Harmane 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

**Third Year B. Com.
(Elective Course)**

Semester- V

Title: Computer Systems and Applications - I

Elective Course - 3 Credits

**with effect from
Academic Year 2025-2026**

Title: Computer Systems and Applications – I

Course code: CHM(A)23120

Sr. No.	Heading	Particulars
1	Description the Course:	This course equips the students to use spreadsheet and SQL to store, retrieve and analyse the data through hands-on training. It also introduces the students to Internet and gives opportunity to the students to apply the ideas learnt in the course, to some case studies.
2	Vertical 1	--
3	Type Teaching method	Theory + Practicum Lecture/group discussion/flipped classroom/tech based learning/case study etc.
4	Credit	3 Credits
5	Hours allotted	36 Hours + 36 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. To understand the ideas about relational database management system through hands-on training using MySQL. 2. To formulate SQL queries to create and work with a table as well as queries involving multiple tables. 3. To learn data entry and data processing, data presentation using spreadsheet. 4. The course also offers an opportunity to the learners to apply these concepts through case studies.	
8	Learning Outcomes: Students will be able to LO 1 understand concepts about database, relational database and basic queries in MySQL such as CREATE, INSERT INTO etc LO 2 learn how to use SELECT with various clauses, Multi table queries, nested queries LO 3 work with spreadsheets – entering data, functions in Excel, to sort the data and to generate pivot table reports LO 4 understand concepts related to Internet, to work out case study using MySQL and Excel	

Syllabus

Unit 1 Database and MySQL

- **Introduction:** To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.
- **MySQL Basics:**
 - Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time)
 - Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, Itrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns)
 - RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.

Unit 2 Database and MySQL

- **MySQL Simple queries:** The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.
- **Multi-table queries:** Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names, all column selections self joins).
- **Nested Queries (Only up to two levels) :**Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.

Unit 3 Spread Sheet

- **Creating and Navigating worksheets and adding information to worksheets**
 - Types of data, entering different types of data such as texts, numbers, dates, functions. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.
 - Moving data, contiguous and non-contiguous selections, Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check, Formatting cells
- **Multiple Spreadsheets**
 - Adding, removing, hiding and renaming worksheets.
 - Add headers/Footers to a Workbook. Page breaks, preview.
 - Creating formulas, inserting functions, cell references: Absolute, Relative
- **Functions**
 - Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE
 - Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP,
 - CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE

- **Data Analysis**
 - Sorting, Subtotal.
 - Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Unit 4: Case study and Internet :

- **Case Study in Excel: Stock Market Data Analysis**
 - Gathering historical stock prices, trading volumes and other relevant financial metrics from reliable sources on internet
 - Data cleaning and organizing in Excel, removing inconsistencies
 - Computing essential measures and ratios such as:
 - i. Price to Earnings Ratio (P/E)
 - ii. Dividends earned
 - iii. Total return
 - iv. Moving averages
- **Case Study in MySQL: Design a basic relational database management system for e-commerce website or college or a shop:**
 - To decide suitable tables
 - Identifying primary keys
 - Deciding foreign key and linkage among tables
 - To obtain necessary constraints to ensure data integrity
- **Internet**
 - Definition, Types of connections, sharing internet connection, Hot Spots.
 - Services on net- WWW, Email-Blogs.
 - IP addresses, Domain names, URLs, Hyperlinks, Web Browsers, Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.
 - Network Protocols – TCP/IP, OSI Model.
 - Email – POP/SMTP accounts in Email, Different parts of an Email address.
 - Receiving and sending emails with attachments by scanning attachments for viruses. Cyber Crime, Hacking, Sniffing, Spoofing

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Scheme of Examination and Assessment Pattern

Paper – 100 Marks

- **External Examination: Semester End External - 75 marks Time: 2:30 hours**

Format of Question Paper

Q. No.	Nature of Questions	Marks
Q.1	T/F, MCQs based on all units	15
Q.2	Questions on Unit 1	15
Q.3	Questions on Unit 2	15
Q.4	Questions on Unit 3	15
Q.5	Questions on Unit 4	15
		75

- **Practical Examination Pattern:**

S. No.	Topic	Marks
01	MySQL	07
02	Spreadsheet	03
03	Viva	05
04	Journal	05
05	Active participation	05
	Total	25

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References:

1. Vikram Vaswani, *MySQL: The Complete Reference*, McGraw-Hill, 2004
2. Saied M. M. Tahaghoghi, Hugh E. Williams, *Learning MySQL*, O'Reilly Media, 2006
3. M. L. Humphrey, *Excel 2024 for Beginners*, 2025
4. Gail Daley, *Introduction to the Internet: 1*, Atlantic Publishers and Distributors, 2020
5. Michael McDonald, *200+ Excel Formulas and Functions*, BPB publication, 2023
6. Paul McFedries, *Microsoft Excel: Formulas and Functions (Office 2021 and Microsoft 365)*, Pearson Education, 2022

Department of Mathematics

Sr No	Name of the Faculty	Designation and College	Signature
1.	Ms. Urmila Pillay	Head and Associate Professor, Department of Mathematics, Smt. CHM College (Autonomous)	
2.	Mr. Mandar Khasnis	Associate Professor, Smt. CHM College (Autonomous)	

Name and Signature of the Ad hoc BoS Chairperson: Ms. Urmila Pillay 

Name and Signature of the Dean: Dr. Gopichand Shamnani 



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B.Com

Semester- V

**Title: Psychology of Human Behavior at Work
(Applied Component)**

**With effect from
Academic Year 2025-2026**

Title: Psychology of Human Behavior at Work

Course Code: CHM(A)23122

Sr. No.	Heading	Particulars
1	Description of the Course:	This course introduces students to the fundamental principles of psychology at workplace. It begins with core psychology concepts and its role in the changing trends at workplace. Students will learn to understand the use and application of psychological theories. Also it will empower students to understand human behavior, use coping mechanisms to deal with workplace stress and become effective team leaders and mentors.
2	Vertical	-
3	Type & Teaching methods	Theory+Practicum Lectures/ Group Discussion/Case Study etc.
4	Credits	3
5	Hours allotted	36
6	Marks allotted	100 Marks
7	Course Objectives: 1. Provide foundational knowledge of human behavior in the workplace. 2. Learn to apply psychological theories to understand business environments. 3. To improve students' ability to communicate effectively, collaborate in teams and manage workplace relationships.	
8	Learning Outcomes: Student will be able to LO1: Explain the fundamentals of human behavior in organizations. LO2: Identify and analyze different motivation and leadership theories. LO3: Demonstrate effective interpersonal and communication skills.	

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Syllabus

UNIT I: ORGANIZATIONAL BEHAVIOR

- Define OB: Disciplines that contribute to the OB field.
- Managerial Functions, Roles & Skills.
- Challenges and Opportunities of OB field.

UNIT II: ATTITUDES AND JOB SATISFACTION

- Components of Attitude: Major Job related Attitudes.
- Measurement of Job Satisfaction.
- Causes and Impact of Job Satisfaction.

UNIT III: MOTIVATION CONCEPTS

- Definition & Elements of Motivation.
- Early theories of Motivation.
- Contemporary theories of Motivation.

UNIT IV: Learning

- Definition and nature of Leadership.
- Theories of leadership.
- Leadership & Mentoring

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Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 100 marks Time: 3:00 hours

Format of Question Paper

Question No	Nature of Questions	Marks
Q.1. A	MCQs based on all four units (any 10 out of 12)	10marks
Q.1.B	True or false based on all four units (any 10 out of 12)	10marks
Q.2	Long Answers based on unit 1 any two out of three	15marks
Q.3	Long Answers based on unit 2 any two out of three	15marks
Q.4	Long Answers based on unit 3 any two out of three	15marks
Q.5	Long Answers based on unit 4 any two out of three	15marks
Q.6	Short notes (any 4 out of 6) based on Unit 1,2,3 & 4	20marks
		Total 100

11	REFERENCES: 1. Robbins S. V. Judge, P.A. Vohra N, (2013). Organizational behaviour 15th (ed), Indian Subcontinent Adaptation, New Delhi, Pearson Education, Dorling, Kindsley, India Pvt. Ltd 2. Luthans, F. (2013). Organizational behaviour: An evidence-based approach. Tata McGraw Hill 3. Pareek, U.& Khanna, S. (2011). Understanding Organizational behaviour. Oxford University Press. 4. Rajendra, P. Maheshwari, j. & Mahajan P. (2012). Business Organizational Management. Second Revised Edition. New Delhi: International Book House. 5. Schultz, D & Schultz, (2013). Psychology and Work today. Pearson Education. 6. Sharma, S. 2013. Organizational behaviour New Delhi: Tata McGraw Hill.
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Department of Psychology

Sr No	Name of the Faculty	Designation and College	Signature
1.	Ms. Vandana N Solanki	Associate Professor & Head, Department of Psychology Smt. CHM College	<i>Vandana</i>
2.	Ms. Sitara Kapil Menon	Assistant Professor, Smt. CHM College	<i>Sitara</i> <i>Vandana</i>

Name & Signature of the Ad-hoc BoS Chairperson: Ms. Vandana N Solanki

Name & Signature of the Dean: Dr. Gopi Shamnani



**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

Third Year B. Com.

Semester- V

**Title: Marketing Research I
(Applied Component)**

**With effect from
Academic Year 2025-2026**

Title: Marketing Research-I
Course Code: CHM(A)23137

Sr. No.	Heading	Particulars
1	Description of the Course:	This course provides a foundational understanding of Marketing Research, focusing on its critical role in informed marketing decision-making. It introduces students to the entire research process—from designing a research study, framing hypotheses, and crafting effective questionnaires to selecting appropriate sampling techniques. Learners will explore both qualitative and quantitative research methods and become familiar with various traditional and technology-integrated data collection tools
2	Vertical	-
3	Type & Teaching methods	Theory +Practicum Lecture/Discussion/Presentation/Case Study, etc.
4	Credits	03
5	Hours allotted	36 Hours
6	Marks allotted	100 Marks
7	Course Objectives: 1. To understand the fundamentals of marketing research, including the function, significance, limitation and designing a research 2. To understand various types of data collection techniques used in research. 3. To familiarize learners with data processing, analyzing and reporting	
8	Learning Outcomes: Learners will be able to LO1: Understand the basic concepts of Marketing Research LO2: Know and use various forms of collecting data for research LO3: Understand the methods of data analysis, interpretation and reporting.	

Syllabus

UNIT I: Introduction to Marketing Research

- **Marketing Research-** Meaning, Nature and Scope of Marketing research, significance of Marketing Research in marketing decision making, limitations of Marketing Research
- **Marketing Research process**
Ethical Issues in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional.
- **Marketing Information System-** Definition, components, importance of Decision Support system in making marketing decisions. Data Mining- concept, importance

UNIT II: Planning Research

- **Research Design-** concept, importance, types Hypothesis- concept, types, importance
- **Questionnaire-** concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire
- **Sampling-** concept, terms in sampling, techniques of sampling, essentials of good sampling

UNIT III: Data Collection

- **Primary data-** concept, merits, demerits, methods & **Secondary data-** concept, merits, demerits, sources
- **Qualitative and Quantitative research-** concept, features, Qualitative v/s Quantitative research
- **Integrating technology in data collection, methods-** (online & Mobile surveys, hand held devices, text messages, social networking), importance

UNIT IV: Data Processing, Analysis, Reporting

- **Stages in Data processing:** Editing- meaning, objectives, types Coding- meaning, guidelines, Classification- meaning, methods, Tabulation- meaning, methods
- **Data Analysis & Interpretation :** Data Analysis- meaning, steps, Basic introduction to simple statistical tools Like Averages, Percentages, graphical presentation) use of modern statistical tools (SPSS, SAS, MS EXCEL, MINITAB), Data Interpretation- meaning, importance, stages.
- **Report Writing-** concept, types, Structure of a research Report, use of visual aids in research report

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Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 100 marks Time: 3:00 hours

Format of Question Paper

Attempt any 4 out of 6 questions.

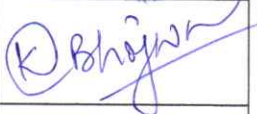
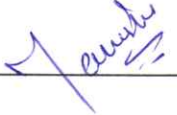
Question No	Nature of Questions	Marks
Q1	Objective type based on I, II, III and IV	20
Q2	Full length question (unit I)	15
Q3	Full length question (unit II)	15
Q4	Full length question (unit III)	15
Q5	Full length question (unit IV)	15
Q6	Short notes based on I, II, III and IV	20
		Total 100

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REFERENCES:

1. Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 4th edition, 2019
2. Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
3. Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
4. Encyclopedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
5. Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
6. Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
7. Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002.

Department of Commerce

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Bhojwani	HOD, Smt. Chandibai Himathmal Mansukhani College	
2.	Ms. Manisha Gur	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the Ad-hoc BoS Chairperson: Dr. Kajal Bhojwani 

Name & Signature of the Dean: Dr. Gopichand B. Phansan

