



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

Bachelor of Commerce
(Accounting and Finance)
(Self-Financing Course)

Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2025-2026



Principal : Dr. Manju Lalwani Pathak

Ref. No: CHM (A) AC/02/2026-27

Date: 27th June, 2026

CIRCULAR

The immediate attention of all concerned is invited to this Office Circular No. CHM (A) AC 11/2026 dated 19th June, 2026 regarding Choice Based and Credit Based Syllabus (CBCS), of Smt. CHM College (Autonomous), under the guidelines of University of Mumbai, as per Academic Framework of NEP 2020, for all subjects of T.Y.B.Com in Accounting and Finance SEM-V and SEM-VI.

This is in continuation with curriculum approved by Academic Council for all the subjects of F.Y.B.Com in Accounting and Finance (SEM-I), S.Y.B.Com in Accounting and Finance (SEM-III) and F.Y.B.Com in Accounting and Finance (SEM-II) & S.Y.B.Com in Accounting and Finance (SEM - IV) vide Circular Reference Numbers CHM (A) AC/C/01/2025 dated 18th June, 2025, CHM (A) AC/C/01A/2025 dated 21st July 2025 and CHM (A) AC/C/02/2025 dated 20th November, 2025 respectively.

It is hereby communicated that the recommendations of the curriculum designed by the Ad-hoc Board of studies in Accounting and Finance coordinated by the Dean, Faculty of Commerce in the meeting of Academic Council held on 20th June, 2026 have been approved.

In accordance, therewith, the syllabus as per the CBCS, has been brought into force with effect from the Academic Year 2026-27 for T.Y.B.Com in Accounting and Finance, in continuation with syllabus of F.Y.B.Com in Accounting and Finance and S.Y.B.Com in Accounting and Finance of 2025-2026 (updated), and accordingly the same is attached for reference and is available on the College's website www.chmcollege.in

Ulhasnagar – 421003

27th June 2026

Dr. Manju Lalwani Pathak
Principal & Chairperson, Academic Council

Copy forwarded for information to:

1. The Office of Chairperson, Academic Council
2. The Dean, Faculty of Commerce
3. The Chairperson, Ad-hoc Board of Studies
4. The Controller of Examination
5. The Registrar

PREAMBLE

The B.A.F. program offers a comprehensive understanding of subjects such as Financial Accounting, Taxation, Cost Accounting, Information Technology, and more. Each academic year is divided into two semesters. Student performance is evaluated through two components: an internal assessment of 40 marks and an external examination of 60 marks. The Department of B.A.F. is dedicated to maintaining academic excellence and equipping students with the skills necessary to meet the dynamic challenges of the business world in accounting and finance. The program also focuses on the all-round development of students' personalities. It offers both theoretical and practical insights into investment markets and asset classes, builds foundational knowledge of investment processes and mechanics, and enhances students' numerical abilities to apply investment-related mathematics effectively. The revised syllabus is designed to meet the diverse and evolving needs of students, enabling them to stay competitive in a modern and constantly changing business environment. This program aims to make graduates employable by providing a balanced mix of academic knowledge, practical skills, and industry exposure.

PROGRAMME OUTCOMES (POs)

After the completion of the Bachelor of Commerce (Accounting and Finance) Programme, the students will be able to:

PO1. Disciplinary Knowledge

Demonstrate comprehensive knowledge and coherent understanding of Accounting, Financial Accounting, Cost and Management Accounting, Auditing, Taxation, Financial Management, Accounting Standards, Financial Reporting System, Economics, and related business disciplines within a multidisciplinary context.

PO2. Communication Skills

Communicate effectively in oral, written, digital, and interpersonal settings using appropriate communication skills.

PO3. Critical Thinking and Problem Solving

Demonstrate critical thinking, analytical reasoning, and problem-solving abilities to evaluate financial information, identify business issues, and make informed, evidence-based decisions.

PO4. Research Competence

Apply research skills and use digital technologies, information resources, and AI tools for learning, research, and effective communication.

PO5. Ethics and Professional Values

Uphold ethical values, professional integrity, corporate governance principles, transparency, accountability, and responsible financial practices in personal and professional life.

PO6. Leadership and Teamwork

Demonstrate leadership, initiative, coordination, collaboration, professionalism, and interpersonal skills while working effectively in multidisciplinary and multicultural environments.

PO7. Social, Cultural and Environmental Responsibility

Exhibit social responsibility through empathy, respect for diversity, community engagement, and environmental sustainability.

PO8. Employability and Entrepreneurship

Exhibit professional competence, entrepreneurial mind set, adaptability, responsibility, and accountability for successful careers in accounting, finance, banking, taxation, auditing, financial services, higher education, research, and self-employment.

PO9. Lifelong Education

Develop self-directed learning abilities and continuously upgrade professional knowledge and competencies in accounting, finance, taxation, auditing, digital technologies, AI applications, and emerging business practices.



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Semester – I

Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2025-2026

Credit Structure

Program B.Com. (Accounting and Finance) (Sem. I)

Level	Semester	Major	Minor	OE	VSC, SE C (VS EC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.
		Mandatory						
4.5	I	Financial Accounting - I (2)	-	2+2	Vocational Skills in Accounting and Finance – I (2)	AEC: 2 VEC: 2 IKS: 2	CC:2	22
		Financial Accounting - II (2)						
		Auditing - I (2)						
		06	00	04	04	06	02	22

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

**First Year B. Com.
(Accounting and Finance)**

Semester- I

Title: Financial Accounting - I

**Vertical - 1
Major Subject - 2 Credits**

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

Title: Financial Accounting-I
Course Code: CHMAFI1A

Sr. No.	Heading	Particulars
1	Description of the Course:	<p>This program provides students with a comprehensive understanding of fundamental accounting concepts, accounting standards, and financial reporting practices. It introduces the principles and conventions that form the foundation of accounting, along with an overview of Accounting Standards (AS), Indian Accounting Standards (Ind-AS), and International Financial Reporting Standards (IFRS). Students will gain knowledge of key standards such as AS 1 (Disclosure of Accounting Policies), AS 9 (Revenue Recognition), and AS 10 (Property, Plant and Equipment), supported by practical case studies.</p> <p>The program also covers accounting for Hire Purchase and Leasing transactions. Students will learn the principles, methods, journal entries, ledger accounts, and financial statement disclosures related to hire purchase transactions for both hirers and vendors. In addition, the course focuses on lease accounting, including lease identification, classification, recognition of lease assets and liabilities, recording lease-related transactions, and disclosure requirements in financial statements. The program aims to develop analytical, practical, and reporting skills required for modern accounting and financial management practices.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks

7	<p>Course Objectives:</p> <p>CO(A) 1: Understand the basic accounting concepts, conventions, and accounting standards.</p> <p>CO(A) 2: Develop knowledge about Accounting Standards (AS), Ind-AS, and IFRS framework, the application of AS-1, AS-9, and AS-10 in accounting practices.</p> <p>CO(A) 3: Understand the concept and importance hire purchase and leasing</p> <p>CO(A) 4: Understand use of AI in leasing</p>
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Recognize accounting concepts, conventions, and accounting standards.</p> <p>CO2: Describe the framework and benefits of AS, Ind-AS, and IFRS.</p> <p>CO3: Apply provisions of AS-1, AS-9, and AS-10 in simple accounting situations.</p> <p>CO4: Interpret hire purchase data to assist organizations and customers in making informed financial decisions.</p>
9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Introduction to Accounting Concepts & Accounting Standards and Framework</p> <ul style="list-style-type: none"> ● Brief Overview of Accounting Concepts and Conventions. ● Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. ● AS – 1 Disclosure of Accounting Policies. (Inclusive of small case studies) ● AS - 9 Revenue Recognition. (Inclusive of small case studies) ● AS 10 Property, Plant, and Equipment (PPE). <p>UNIT II: Accounting For Hire Purchase And Leasing</p> <ul style="list-style-type: none"> ● Introduction and meaning, Basic Principles of Hire Purchase Accounting ● Methods of accounting for hire purchase ● Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor. ● Leasing: Recognizing and reporting lease-related transactions in financial statements, including identifying and classifying leases, recording lease assets and liabilities, and disclosing relevant information ● AI-Powered Tenant Screening in Leasing

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt any 3 out of 5 questions.

Question No	Nature of Questions	Marks
Q1	Practical	10
Q2	Practical	10
Q3	Practical or theory	10
Q4	Practical or theory	10
Q5	Practical or theory	10

Internal Examination: Continuous Evaluation – 40 Marks

	Assessment / Evaluation	Marks
1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence)	25
2.	Project and Presentation / Viva	15
	Total	40

11**REFERENCES:**

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
6. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
7. Romney, M. B., & Steinbart, P. J. (Latest Edition). *Accounting Information Systems*. Pearson Education.
8. Klaas, J. (Latest Edition). *Machine Learning for Finance*. Birmingham: Packt Publishing.
9. Gupta, A. (Latest Edition). *Artificial Intelligence and Financial Technology*. New Delhi: BPB Publications.
10. IFRS Foundation. (Latest Edition). *International Financial Reporting Standards (IFRS)*. London: IFRS Foundation Publications.

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

**First Year B. Com.
(Accounting and Finance)**

Semester- I

Title: Financial Accounting - II

**Vertical - 1
Major Subject – 2 Credits**

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

Title: Financial Accounting-II

Course Code: CHMAFI1B

Sr. No.	Heading	Particulars
1	Description of the Course:	<p>This course provides learners with comprehensive knowledge of Final Accounts of Manufacturing Concern and the fundamentals of computerized accounting using TallyPrime. The course introduces the meaning, components, and preparation of final accounts of a proprietary manufacturing firm, including Trading Account, Manufacturing Account, Profit & Loss Account, and Balance Sheet. It also focuses on adjustment and closing entries required for accurate financial reporting.</p> <p>Further, the course familiarizes learners with the concepts and importance of computerized accounting and practical applications of TallyPrime. Students will learn company creation, alteration, deletion, and navigation through the Gateway of Tally. The course aims to develop both theoretical understanding and practical accounting skills required for modern business and accounting environments.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A) 1: Understand the concept, meaning, and importance of Final Accounts of Manufacturing Concern. CO(A) 2: Prepare Trading Account, Manufacturing Account, Profit & Loss Account, and Balance Sheet systematically. CO(A) 3: Understand the concept and significance of computerized accounting systems. CO(A) 4: Explain the features, advantages, and practical uses of Tally in business organizations. CO(A) 5: Develop familiarity with the Gateway of Tally and basic navigation within the software.	

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Explain the meaning and importance of Final Accounts of Manufacturing Concern.</p> <p>CO2: Prepare Trading Account, Manufacturing Account, Profit & Loss Account, and Balance Sheet independently.</p> <p>CO3: Demonstrate understanding of computerized accounting concepts and their business applications.</p> <p>CO4: Describe the features and advantages of TallyPrime in accounting practices.</p> <p>CO5: Navigate and operate the Gateway of Tally for basic accounting functions.</p>																											
9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Final Accounts of Manufacturing Concern</p> <ul style="list-style-type: none"> • Introduction and Meaning • Components of Final Accounts of Manufacturing Concern (Proprietary Firm) • Closing and Adjustment Entries in Final Accounts of Manufacturing Concern • Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet <p>UNIT II: Introduction to Computerized Accounting and Tally</p> <ul style="list-style-type: none"> • Meaning and Importance of Computerized Accounting • Introduction to Tally Prime, Features and Advantages of Tally • Company Creation, Selection, Alteration, and Deletion • Company Features and Configuration • Accounting Groups in Tally • Creation of Ledger Accounts and Types of Ledgers 																											
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern</p> <p style="text-align: center;">Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hour</p> <p style="text-align: center;">Format of Question Paper</p> <p>Attempt any 3 out of 5 questions.</p> <table border="1" data-bbox="289 1371 1528 1598"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Practical</td> <td>10</td> </tr> <tr> <td>Q2</td> <td>Practical</td> <td>10</td> </tr> <tr> <td>Q3</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q4</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q5</td> <td>Practical or Theory</td> <td>10</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation – 20 Marks</p> <table border="1" data-bbox="298 1709 1528 1860"> <thead> <tr> <th></th> <th>Assessment / Evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence)</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Project and presentation / Viva</td> <td>10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical	10	Q2	Practical	10	Q3	Practical or Theory	10	Q4	Practical or Theory	10	Q5	Practical or Theory	10		Assessment / Evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence)	10	2.	Project and presentation / Viva	10
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REFERENCES:

1. Jain, S. P., & Narang, K. L. (Latest Edition). *Advanced Accountancy*. New Delhi: Kalyani Publishers.
2. Reddy, T. S., & Murthy, A. (Latest Edition). *Financial Accounting*. Chennai: Margham Publications.
3. Shukla, M. C., & Grewal, T. S. (Latest Edition). *Advanced Accounts*. New Delhi: S. Chand Publications.
4. Maheshwari, S. N. (Latest Edition). *Financial Accounting*. New Delhi: Vikas Publishing House.
5. Tally Education Pvt. Ltd. (Latest Edition). *Official Guide to Financial Accounting using TallyPrime*. Bengaluru: Tally Education Pvt. Ltd.
6. Nadhani, A. K., & Nadhani, K. (Latest Edition). *The Simplest Book for Learning TallyPrime Training Guide*. New Delhi: BPB Publications.
7. Nadhani, K. K. (Latest Edition). *Computerized Accounting Using Tally*. New Delhi: BPB Publications.
8. Tally Education Pvt. Ltd. (Latest Edition). *Official Guide to TallyPrime*. Bengaluru: Tally Education Pvt. Ltd.

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

**First Year B. Com.
(Accounting and Finance)**

Semester- I

Title: Auditing-I

**Vertical - 1
Major Subject – 2 Credits**

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

Title: Auditing-I
Course Code: CHMAFI2

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces students to the fundamentals of auditing, audit planning, and documentation along with the growing role of Artificial Intelligence in modern auditing practices. It covers concepts of errors, frauds, types of audits, and audit procedures while explaining how AI tools and Computer Assisted Audit Techniques (CAATs) improve efficiency, fraud detection, and continuous auditing. The course also highlights ethical concerns and career opportunities arising from AI-enabled auditing.
2	Vertical:	Mandatory Course
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<p>CO(A) 1: To develop an understanding of auditing principles, audit planning, documentation, and various types of audits.</p> <p>CO(A) 2: To familiarize students with AI concepts and their applications in auditing, including fraud detection, full population testing, and continuous auditing.</p>
8	Course Outcomes: Student will be able to	<p>CO1: Understand the fundamental concepts, objectives, principles, limitations, and various types of auditing, including the auditor's role in detecting and reporting fraud.</p> <p>CO2: Prepare basic audit plans and audit documentation, including audit programmes, working papers, and audit notebooks, following standard auditing practices.</p> <p>CO3: Analyse how AI supports auditing through fraud detection, full-population testing, and continuous auditing while recognising the ethical concerns, limitations, and career opportunities associated with AI in auditing.</p>

UNIT I: INTRODUCTION TO AUDITING AND AUDIT PLANNING & DOCUMENTATION

- **Fundamentals:** Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Principles of Audit, Limitations of Audit.
- **Errors and Frauds:** Concepts, Types of Errors, Types of Frauds, Auditor's Duties and Responsibilities in respect of Fraud.
- **Types of Audit:** Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit, Cost Audit, Green Audit, Gender Audit, Statutory Audit, and CSR Audit.

UNIT II: AUDIT DOCUMENTATION AND AI IN AUDITING: THE FUNDAMENTALS

- **Audit Planning & Documentation:** Factors to be considered before commencing audit, Audit Program, Audit Working Papers, Audit Notebook
- **Key Concepts and Computer Assisted Audit Techniques:** Machine Learning, Natural Language Processing, Pattern Recognition, Generative AI and Common tools used by auditor
- **AI helping auditors:** Full population testing, Fraud Detection, Continuous Auditing
- **Ethical Concerns and Career Outlook:** AI bias, Over-reliance, Data Privacy, AI skills making auditors more valuable

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Attempt any 3 out of 5 questions.

Question No	Questions	Marks
Q1	Theory	10
Q2	Theory	10
Q3	Theory	10
Q4	Theory	10
Q5	Theory	10
	TOTAL	30

Internal Examination: Continuous Evaluation – 20 Marks


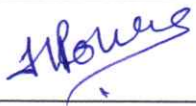

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Project and Presentations / Viva	10
	TOTAL	20

11

REFERENCE BOOKS:

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
- Jha & Shah, (2018) Advance Auditing, Himalayan Publication, Mumbai.

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anuradha Sharma 



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

First Year B.Com.

Semester - I

Title: Economics for Professional Careers - I

**Vertical - 3
OE Subject - 2 Credits**

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

Title: Economics for Professional Careers - I
Course Code: CHMECOI4

Sr. No.	Heading	Particulars
1	Description the Course:	This course is designed to equip students with essential economic concepts and tools relevant to decision-making in a professional and business environment. It introduces students to core aspects of business economics, cost estimation, market dynamics and price determination. By integrating theory with real-life examples, the course enables learners to analyse how market forces operate in various competitive settings. The course is tailored to develop critical thinking and economic reasoning skills needed for effective participation in the professional world.
2	Vertical 3	Open Elective
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To understand the scope and importance of Business Economics. CO(A)2: To identify and differentiate between cost concepts and analyze their relevance in economic decision-making CO(A)3: To evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios. CO(A)4: To analyze price determination in various market structures and interpret real-world pricing decisions using case studies.	
8	Course Outcomes: Student will be able to CO1: Explain the role of business economics in solving fundamental economic problems and guiding business strategy. CO2: Identify and differentiate between various types of costs and analyse their relevance in economic decision-making CO3: Evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios. CO4: Analyse price determination in various market structures and interpret real-world pricing decisions using case studies.	




9	<h2 style="margin: 0;">Syllabus</h2> <p>UNIT I: Business Economics: An Overview</p> <ul style="list-style-type: none"> • Business Economics: Meaning, scope and importance of Business Economics, Basic Problems of Business in an Economy. • Cost Estimation: Meaning & Types of Cost, Importance of understanding Costs. <p>UNIT II: Market Forces and Price Determination</p> <ul style="list-style-type: none"> • Market Forces: Demand - Meaning and Factors affecting Demand & Law of Demand, Supply - Meaning and Factors affecting Supply & Law of Supply. AI Tools: Claude AI • Price Determination: Process, Market Equilibrium, Price Determination under Oligopoly & Monopolistic Competition. Real Life Case Study of a Product - Parle-G.
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10	<h3 style="margin: 0;">Scheme of Examination and Assessment Pattern</h3> <p style="margin: 0;">Paper – 50 Marks</p> <p>External Examination: Semester End External - 30 marks Time: 1:00 hours Format of Question Paper</p> <p>Attempt all questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Question No</th> <th style="width: 65%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Any two out of three (Unit I) a) b) c)</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Any two out of three (Unit II) a) b) c)</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 70%;">Assessment / evaluation</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test during the lectures. (MCQs Based)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project / Presentation / Viva / Case Study / Role Play (Any 2)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">20</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Any two out of three (Unit I) a) b) c)	15	Q2	Any two out of three (Unit II) a) b) c)	15	TOTAL		30		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	TOTAL		20
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Q1	Any two out of three (Unit I) a) b) c)	15																							
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11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Bradley R. Schiller, <i>The Macro Economics Today</i>, Tata McGraw-Hill, 2011. 2. B. Douglas Bernheim and Michael D. Whinston, <i>Microeconomics</i>, Tata McGraw-Hill, 2011. 3. Lipsey, R.G. and A.K. Chrystal, <i>Economics</i>, Oxford Univ. Press, 2007.
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4. Mankiw, N.G., *Economics: Principles and Applications*, Cengage Learning, 2009.
5. Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
6. Stiglitz, J.E. and C.E. Walsh, *Principles of Economics*, W.W. Norton, 2002.
7. Salvatore, D.L., *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
8. Suma Damodaran, *Managerial Economics*, Oxford University Press, 2006.
9. Varian, H.R., *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 2002.
10. Sen, Anindya, *Microeconomic Theory*, Oxford Univ. Press, 1999.
11. Koutsoyiannis, A., *Modern Microeconomics*, MacMillan Press, 1979.
12. H.L. Ahuja, *Business Economics*, 1999.
13. H.L. Ahuja, *Principles of Microeconomics*.


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. Prashant Kelkar.





HSNC Board's

Smt. Chandibai Himathmal Mansukhani College

(Autonomous)

(Affiliated to the University of Mumbai)

University College Code: 217 | JD Office: T14



Estd. Year
1965

Faculty of Interdisciplinary

Vertical 3: List of Open Elective Skill Based Courses for First Year: Semester - I

Sr. No.	Nomenclature of the Paper
1	Basic Computer Skills for Digital Age
2	Visual Design and Digital Tools : A Foundation For Animation
3	Basic Tools of AI for Economics and Education
4	Communicative English
5	Urbanization and Real Estate: Concepts and Contemporary Scenarios
6	Business of Travel and Tours
7	Managing Family Wealth Through Family Office
8	Web Designing Essentials: HTMLI and CSS Styling Techniques
9	Basics of Nutrition
10	Lessons of Reel Making
11	Performing Arts
12	Data Analysis with Excel
13	Political Communication and Media Skills
14	Stress Management-I
15	Social Media and Communication
16	Mushroom Cultivation: Training and Trading
17	Yoga and Fitness
18	Basic Perfumeries Course (Level-I)
19	Soft Skills for Corporate Readiness
20	Beautician : Strategic Business Planning
21	Current Trends of Fashion Design: Financial Perspective
22	Basics of Accounting-I
23	Digital Marketing
24	Online Trading in Stock Market
25	Event Management Course in Sindhi



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

**First Year B. Com.
(Accounting and Finance)**

Semester- I

**Title: Vocational Skills in
Accounting and Finance -I
(Introduction to Financial Functions)**

**Vertical - 4
VSC, SEC - 2 Credits**

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

**Name of the Course: Vocational Skills in Accounting and Finance – I
(Introduction to Financial Functions)**

Course Code: CHMAFI4

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces students to the fundamentals of Microsoft Excel and its applications in finance and business. Students will learn basic Excel operations, formatting, formulas, logical functions, and essential financial functions such as PV, FV, PMT, NPV, and IRR. The course also introduces AI-powered Excel tools such as Flash Fill, Analyze Data, Suggested Charts, and Smart Formula Suggestions to improve productivity and decision-making. Emphasis is placed on practical learning through real-life business examples, budgeting exercises, EMI calculations, and financial data analysis.
2	Vertical:	VSC, SEC (VSEC)
3	Type:	Theory+ Practicum
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<p>CO (A) 1: Understand the Excel interface and workbook management.</p> <p>CO (A) 2: Apply arithmetic, logical, and financial formulas in Excel.</p> <p>CO (A) 3: Create professional spreadsheets using formatting and visualization tools.</p> <p>CO (A) 4: Use financial functions for budgeting, investments, and EMI calculations.</p> <p>CO (A) 5: Use AI-powered Excel tools for automation and data analysis.</p> <p>CO (A) 6: Develop practical Excel-based business solutions.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Navigate Excel and manage worksheets efficiently.</p> <p>CO2: Use formulas and functions such as SUM, AVERAGE, IF, COUNT, and COUNTIF.</p> <p>CO3: Apply financial functions like PV, FV, PMT, NPV, and IRR.</p> <p>CO4: Create charts, tables, and formatted reports.</p> <p>CO5: Use AI-powered Excel tools such as Flash Fill, Analyze Data, and Suggested Charts.</p> <p>CO6: Develop practical Excel projects such as budgets, EMI calculators, and investment planners.</p>

UNIT I: EXCEL BASICS

- **Getting Started with Excel**
 - Introduction to Excel and its applications
 - Workbook vs Worksheet
 - Exploring the Ribbon, Tabs, and Quick Access Toolbar
- **Basic Excel Operations**
 - Entering and formatting data
 - Cell referencing (Relative, Absolute, Mixed)
 - Data types and number formatting
- **Essential Functions and Formulas**
 - Arithmetic operations
 - SUM, AVERAGE, MIN, MAX
 - COUNT, COUNTA, COUNTIF
- **AI-Powered Features**
 - Introduction to Excel's AI tools (e.g., Ideas, Flash Fill)
 - Using AutoComplete and AutoCorrect for productivity
- **Data Presentation and Layout**
 - Creating and formatting tables
 - Understanding Rows, Columns, and Cell Ranges
 - Applying borders, colors, and styles for readability

UNIT II: FINANCIAL FUNCTIONS IN EXCEL

- **Time Value of Money Concepts**
 - Understanding Present Value (PV), Future Value (FV)
 - Net Present Value (NPV) and Internal Rate of Return (IRR)
- **Using Financial Functions in Excel:**
 - PV, FV, NPV, IRR, RATE, PMT, NPER
 - Scenario: Calculating loan EMIs and investment returns
- **Depreciation Methods**
 - Straight Line Depreciation (SLN)
 - Declining Balance Method (DB) and Double Declining (DDB)
- **AI Applications in Finance**
 - AI-assisted financial summaries
 - AI-generated charts and dashboards
 - Using Analyze Data for business insights
 - Smart recommendations in Excel

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Attempt any 3 out of 5 questions.

Question No	Questions	Marks
Q1	Theory	10
Q2	Theory	10
Q3	Theory	10
Q4	Theory	10
Q5	Theory	10
	TOTAL	30

Internal Examination: Continuous Evaluation – 20 Marks

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Project and Presentations / Viva	10
	TOTAL	20

11

REFERENCE BOOKS:

- 1) Microsoft Excel 365 Bible – John Walkenbach
- 2) Excel Formulas & Functions for Dummies – Ken Bluttman
- 3) Financial Modeling in Excel – Danielle Stein Fairhurst
- 4) Microsoft Learn Platform – Excel documentation and tutorials

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

**First Year B. Com.
(Accounting and Finance)**

Semester- I

**Title: Vocational Skills in
Accounting and Finance -II
(Preparation of Financial Budgets)**

**Vertical - 4
VSC, SEC - 2 Credits**

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


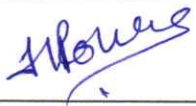

**Name of the Course: Vocational Skills in Accounting and Finance – II
(Preparation of Financial Budgets)**

Course Code: CHMAFI5

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides students with a fundamental understanding of financial budgeting and strategic financial planning. It covers the concepts, importance, and types of budgets along with the preparation of flexible and sales budgets both manually and through AI-assisted tools. The course also introduces forecasting techniques, cost behavior analysis, break-even analysis, and practical applications of margin of safety calculations. Emphasis is placed on developing analytical and decision-making skills using traditional and technology-enabled budgeting methods.
2	Vertical:	VSC, SEC (VSEC)
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<p>CO(A) 1: To develop an understanding of financial budgeting concepts, budgeting techniques, and their role in business decision-making.</p> <p>CO(A) 2: To enable students to prepare flexible and sales budgets manually as well as with AI-assisted tools.</p> <p>CO(A) 3: To familiarize students with strategic financial planning, forecasting techniques, and break-even analysis for managerial decision-making.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Apply budgeting concepts and prepare different types of budgets to support organizational planning and financial decision-making.</p> <p>CO2: Prepare flexible budgets, sales budgets using manual and AI-assisted methods.</p> <p>CO3: Analyze cost behaviour, calculate break-even point and margin of safety, and apply budgeting techniques for financial planning and decision-making.</p>

9	<p>UNIT I: INTRODUCTION TO FINANCIAL BUDGETING</p> <ul style="list-style-type: none"> • Understanding the concept of financial budgeting, Benefits of budgeting • Types of budgets • Preparation of Flexible Budget and Sales Budget manually • Preparation of Flexible Budget using AI assisted tools <p>UNIT II: STRATEGIC BUDGETING AND FORECASTING</p> <ul style="list-style-type: none"> • Principles of strategic financial planning and forecasting • Understanding cost behavior • Break-even analysis • Practical problems on calculation of breakeven point and margin of safety 																											
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hour Format of Question Paper</p> <p style="text-align: center;">Attempt any 2 out of 3 questions.</p> <table border="1" data-bbox="261 909 1411 1173"> <thead> <tr> <th>Question No</th> <th>Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Practical</td> <td>10</td> </tr> <tr> <td>Q2</td> <td>Practical</td> <td>10</td> </tr> <tr> <td>Q3</td> <td>Practical / Theory</td> <td>10</td> </tr> <tr> <td></td> <td style="text-align: center;">TOTAL</td> <td style="text-align: center;">30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation – 20 Marks</p> <table border="1" data-bbox="261 1245 1396 1509"> <thead> <tr> <th></th> <th>Assessment/ Evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Project and Presentations / Viva</td> <td>10</td> </tr> <tr> <td></td> <td style="text-align: center;">TOTAL</td> <td style="text-align: center;">20</td> </tr> </tbody> </table>	Question No	Questions	Marks	Q1	Practical	10	Q2	Practical	10	Q3	Practical / Theory	10		TOTAL	30		Assessment/ Evaluation	Marks	1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10	2.	Project and Presentations / Viva	10		TOTAL	20
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	TOTAL	20																										
11	<p>REFERENCE BOOKS:</p> <ol style="list-style-type: none"> 1) Introduction to Financial Planning by Indian Institute of Banking & Finance 2) David N. Hyman: Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi 3) Hoiughton E.W. (1998) : Public Finance, Penguin, Baltimore 4) Hajela T.N: Public Finance – Anne Books Pvt. Ltd 																											

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anuradha Sharma 



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

First Year B. Com.

Semester- I

Vertical – 5

Ability Enhancement Course (AEC) -2 Credits

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

Title: Business Communication Skills
Course Code: CHMBCOMAECI

Sr. No.	Heading	Particulars
1	Description the Course:	<p>In the contemporary business environment, communication is the cornerstone of success. Effective business communication enhances operational efficiency, fosters meaningful workplace relationships, and builds a strong public image. The evolution of digital tools and platforms has revolutionized traditional communication, making it crucial for aspiring professionals to master both conventional and modern techniques.</p> <p>This course equips learners with a comprehensive understanding of business communication- verbal, non-verbal, and digital- along with practical writing skills needed for professional documentation and correspondence. The aim is to prepare learners for real-world business interactions through a focus on clarity, conciseness, tone, structure, and etiquette across multiple communication formats and platforms.</p>
2	Vertical 4	Ability Enhancement Course
3	Type Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	<p>Course Objectives:</p> <p>CO(A)1: To introduce learners to the theoretical foundations and principles of effective business communication.</p> <p>CO(A)2: To develop skills in digital, interpersonal, and cross-cultural communication essential for the workplace.</p> <p>CO(A)3: To enhance learners' proficiency in writing business documents such as emails, reports, notices, and letters.</p> <p>CO(A)4: To build awareness of professional communication etiquette and practical problem-solving in organizational settings.</p>	

8	<p>Course Outcomes: Student will be able to</p> <p>CO-1: Understand and apply the core concepts and models of business communication in real-world contexts.</p> <p>CO-2: Demonstrate the ability to communicate professionally in digital and in-person formats.</p> <p>CO-3: Develop job-ready communication skills for writing effective business documents.</p> <p>CO-4: Exhibit awareness of communication dynamics in diverse, collaborative, and hierarchical workplace settings.</p>
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9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Foundations of Business Communication</p> <p>1. Basics of Communication in a Business Context</p> <ul style="list-style-type: none"> • Meaning, definition, objectives, and elements of communication • The communication process: sender, message, channel, receiver, feedback • Barriers to communication and strategies to overcome them <p>2. Types and Flows of Workplace Communication</p> <ul style="list-style-type: none"> • Internal communication: downward, upward, horizontal • External communication: stakeholders, clients, public • Verbal vs. non-verbal communication; formal vs. informal channels • Role of emotional intelligence in workplace communication <p>3. Digital and Social Media Communication</p> <ul style="list-style-type: none"> • Professional use of email, MS Teams, and Zoom • Workplace etiquette on WhatsApp, LinkedIn, Slack • Writing for digital media: brevity, tone, and clarity • Data privacy, cyber etiquette, and responsible sharing <p>UNIT II: Professional Business Correspondence and Documentation</p> <p>1. Business Letters</p> <ul style="list-style-type: none"> • Key components and formats • Common types: Inquiry, Complaint, Order, Resignation <p>2. Job-Related Correspondence</p> <ul style="list-style-type: none"> • Job application with resume • Appointment, appreciation, and resignation letters
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3. Professional Emails

- Job applications via email
- Writing and responding to official emails (e.g., meeting requests, follow-ups)

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Question No	Nature of Questions	Marks
Q. 1	Short Notes (Attempt any 3 out of 5) - Unit 1 OR Essay-Type Question (Attempt any 1 out of 2)- Unit 1	15
Q. 2	Short Notes (Attempt any 3 out of 5) - Unit 2 OR Essay-Type Question (Attempt any 1 out of 2)- Unit 2	15
	Total	30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Students are required to draft a job application letter along with a resume using the following AI assistance: Canva Resume Builder, Resume.oi, Zety, Novopresume, Rezi etc OR Prepare an effective LinkedIn profile for professional networking and career opportunities.	20
	Total	20


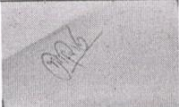
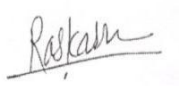
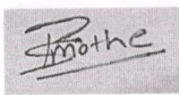
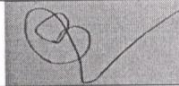
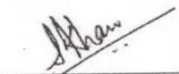
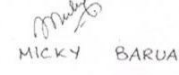

11

REFERENCES:

1. Bovee, Courtland L., and John V. Thill. *Business Communication Today*. 14th ed., Pearson, 2021.
2. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill Education, 2015.
3. Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2021.
4. Murphy, Herta A., Herbert W. Hildebrandt, and Jane P. Thomas. *Effective Business Communication*. 7th ed., McGraw-Hill, 1997.
5. Sharma, R. C., and Krishna Mohan. *Business Correspondence and Report Writing*. 4th ed., Tata McGraw-Hill, 2007.
6. Kaul, Asha. *Business Communication*. 2nd ed., PHI Learning, 2009.

7. Rai, Urmila. *Business Communication*. Himalaya Publishing House, 2010.
8. Mehra, Payal. *Business Communication for Managers*. Pearson Education, 2012.
9. Chaturvedi, P. D., and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. 3rd ed., Pearson Education, 2011.
10. Krizan, A. C., Patricia Merrier, Joyce Logan, and Karen Williams. *Business Communication*. 8th ed., Cengage Learning, 2010.
11. Sinha, K. K. *Business Communication*. Galgotia Publishing, 2003.
12. Ober, Scot. *Contemporary Business Communication*. 9th ed., Cengage Learning, 2014.
13. Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford University Press, 2012.
14. Taylor, Shirley. *Model Business Letters, Emails and Other Business Documents*. 7th ed., Pearson Education, 2012.
15. Gerson, Steven M., and Sharon J. Gerson. *Technical Communication: Process and Product*. 9th ed., Pearson, 2021.
16. Mohan, Krishna, and Meera Banerji. *Developing Communication Skills*. Macmillan India, 2001.
17. Balan, K. R. *Effective Communication*. Himalaya Publishing House, 2004.
18. Sehgal, M. K., and Vandana Khetarpal. *Business Communication*. Excel Books, 2006.
19. Locker, Kitty O., and Donna S. Kienzler. *Business and Administrative Communication*. 11th ed., McGraw-Hill Education, 2021.
20. Mitra, Barun K. *Effective Technical Communication: A Guide for Scientists and Engineers*. Oxford University Press, 2007.

Syllabus Committee:

Sr. No	Name of the Faculty	Designation and College	Signature
1.	Prof. (Dr.) Kailas Aute	Professor & Head, Dept. of English, Smt. CHM College	
2.	Prof. (Dr.) B. R. Hiramani,	(VC Nominee, University of Mumbai) Pancham Khemraj College, Sawantwadi	
3.	Prof. (Dr.) Vikas Raskar	(Subject Expert outside University) Hutatma Rajguru Mahavidyalay, Rajguru Nagar, Khed, (Affiliated to Savitribai Phule University)	
4.	Prof. (Dr.) Prashant Mothe	(Subject Expert outside University) Aadarsh Mahavidyalay, Umerga, Dharashiv, (Affiliated to Dr. Baba Saheb Ambedkar Marathwada University)	
5.	Mr. Ananda Pandhare	Asst. Professor, Dept. of English, Smt. CHM College	
6.	Ms. Sana Khan	Asst. Professor, Dept. of English, Smt. CHM College	
7.	Dr. Micky Barua	Faculty Vidyalkar Institute of technology, Alumni Member	 MICKY BARUA
8.	Ms. Sofy Verghese	Accenture, Industry Representative	

Name & Signature of the Ad-hoc BoS Chairperson: Prof. (Dr). Kailas Aute



Name & Signature of the Dean: Prof. (Dr). Nitin Arekar



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

UG First Year

Semester - I

Title: Communication Skills in Sindhi

**Vertical - 5
AEC Subject - 2 Credits**

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

Title: Communication Skills in Sindhi
Course Code: CHMSINAECI

Sr. No.	Heading	Particulars
1	Description the Course:	Communication is the core component of the commerce and trade. In communication, language plays very significant role. If a student has mastered the skills of language, undoubtedly, he or she would be able to communicate in the best manner. In this course basic part of Sindhi language would be taught based on the NEP 2020. The innovative approach likes critical thinking, creative mind, use of technology will lead to communicating and participating with the different groups. The vocabulary section would be given prominence. The course would be in the Devanagari script so that it can attract majority of the students. Even non-Sindhi students shall have opportunity to adopt this course.
2	Vertical 5	AEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	CO(A)1: The learner will get understanding of communication skills. CO(A)2: The learner will understand how to accurate the pronunciation of special words in Sindhi CO(A)3: The learner will improve the conversation skill in Sindhi. CO(A)4: The learner will become best communicator in Sindhi language
8	Course Outcomes: Student will be able to	CO1: Know the basic special features of Sindhi language. CO2: Understand the skills of communication. CO3: Knowing the conversation with businessmen and customers CO4: Know the etiquettes with parents, relatives, friends and others in effective way

Syllabus

Unit I – Fundamental of Sindhi Communication

- Introduction of Communication skill through Pictorial Presentation
- Importance of Language
- Basic aspects of language
 - i) Types of Language, ii) Role of Language, iii) Changes in Language
 - iv) Non-violent aspects of language v) Language & New generation
 - vi) Language & Modern Technology
- New Education Policy (NEP) & Importance of language
- Sindhi language: (Special features of spoken Sindhi language with pronunciation through audio visual presentation)

Unit II – Functional Communication

- Importance of Communication
- Types of Communication (Presentation through video clips)
 - i) Verbal, ii) Non-verbal, iii) Written iv) Digital Communication
- Characteristics of Communication
- Obstacles in Communication of Sindhi Language
- Methods of Best Communication through role plays
- Spoken Sindhi in Business
- Conversation with customers and proprietors

यूनिट – 1

- समचारी भाषा : वक्फियत
- भाषा जी अहमियत
- भाषा जा बुनियादी पहल
 - i) किरम, ii) भाषा जो किरदार, iii) भाषा मे तबदीलियू iv) भाषा जा अहिसासाती पहलू v) भाषा एं नई नसल
- नई तैलीमी नीति एं बोलियुन जी अहमियत
- असां जी सिंधी बोली

यूनिट – 2

- राबते जी अहमियत
- राबते जा किरम
 - i) जिबानी राबतो, ii) गैर जिबानी राबतो, iii) लिखत राबतो iv) डिजीटल राबतो
- राबते मां फायदा
- राबते मे रंडकू
- वेहतर राबते जा तरीका
- ग्राहकन सा सिंधी बोलीअ मे गुफ्तगू

10**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	Objective Type – Fill in the Blanks / MCQs (Unit I)	15
Q2	Question on reading skill (Unit II)	07
Q3	Writing short story from outlines (Unit II)	08
TOTAL		30

Note:

1. Equal Weightage is to be given to all the modules.
2. Use of non-programmable scientific calculator is allowed in the examination

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Speaking Activities: (Presentation) Making presentations in the classroom	10
2.	Listening Activities: (Assignment) Listening to speeches, dialogues, announcement and summarizing them	10
TOTAL		20

11**REFERENCES:**

1. Sanchari Basha – By Dr. Pushpa Kodwani
2. Sindhi Pahakaa – Dr. Jetly M.K.
3. Sindhi Muhavahra – By Hardwani Lachhman
4. Sindhi Adhyat mak Shabdhkesh – By Hardwani Lachhman
5. Acho Sindhi Sikhu – By Hardwani Lachhman

Syllabus Committee:

Sr No	Name of the Faculty	Designation and College	Signature
1.	Mrs. Kajal Ramchandani	H.O.D. of Jai Hind College	<i>Kajal</i>
2.	Mrs. Komal Totani	Assistant Teacher, Smt. CHM College	<i>Pratima</i>

Name & Signature of the BoS Chairperson: (Mrs. Kajal Ramchandani) _____

Name & Signature of the Dean: (Dr. Pratima Das) _____



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

First Year

Semester - I

**Title: Environmental Management and
Sustainable Development-I**

**Vertical - 5
VEC Subject - 2 Credits**

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

Title: Environmental Management and Sustainable Development-I
Course Code: CHMVECI

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces students to the basics of environmental management and sustainable development. It explains how ecosystems work, the importance of biodiversity, and the need to protect our natural resources. Students will learn about different environmental problems, human impact on nature, and how to manage disasters. The course also covers Indian environmental movements, ethics, and the role of public awareness. Real-life examples and case studies help students understand the connection between nature and human communities in a simple and practical way.
2	Vertical 5	VEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To introduce about ecosystems, biodiversity and to make aware for the need of conservation.</p> <p>CO(A)2: To sensitize students towards environmental concerns, issues, and impacts of human population.</p> <p>CO(A)3: To analyze the impact of human population growth and development activities on the environment, including issues related to displacement, disaster response, and rehabilitation.</p> <p>CO(A)4: To foster awareness of environmental ethics and the role of cultural and social movements in shaping sustainable environmental practices through communication, policy, and activism.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the interrelationships within ecosystems and analyze energy flow and succession, using examples from various ecological zones.</p> <p>CO2: Critically evaluate biodiversity levels and conservation strategies, applying knowledge of endemic species, threats, and ecological services to real-world scenarios.</p> <p>CO3: Assess the socio-environmental implications of population growth, displacement, and disasters, incorporating case studies to understand sustainable development challenges.</p> <p>CO4: Demonstrate an understanding of environmental ethics and advocacy, by interpreting the influence of cultural values, environmental movements, and communication strategies on sustainability.</p>

9

Syllabus

UNIT I: Ecosystems, Biodiversity and Conservation

- Introduction, structure, and function of ecosystems; Energy flow: food chains, food webs and ecological succession. Case studies of the following:
 - Forest ecosystem
 - Grassland ecosystem
 - Desert ecosystem
 - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)
- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns.
- India as a mega-biodiversity nation; Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

UNIT II: Human Communities and the Environment

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi).

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours

Format of Question Paper

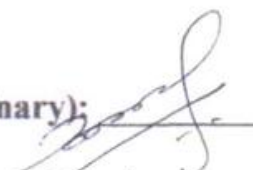
Attempt any 3 out of 4 questions.

Question No	Nature of Questions	Marks
Q1	Theory based on Unit I	10
Q2	Theory based on Unit I	10
Q3	Theory based on Unit II	10
Q4	Theory based on Unit II	10
TOTAL		30

Internal Examination: Continuous Evaluation - 20 marks		
	Assessment / evaluation	Marks
1.	Class Test, Creative writing/visits/role play (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	10
2.	Project /Presentation / Viva/Group Discussion/Case study	10
TOTAL		20

11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Carson, R. (2002). <i>Silent Spring</i>. Houghton Mifflin Harcourt. 2. Gadgil, M., & Guha, R. (1993). <i>This Fissured Land: An Ecological History of India</i>. University of California Press. 3. Gleeson, B., & Low, N. (Eds.). (1999). <i>Global Ethics and Environment</i>. Routledge. 4. Gleick, P. H. (1993). <i>Water in Crisis</i>. Pacific Institute for Studies in Development, Environment & Security; Stockholm Environment Institute; Oxford University Press. 5. Sodhi, N. S., Gibson, L., & Raven, P. H. (Eds.). (2013). <i>Conservation Biology: Voices from the Tropics</i>. John Wiley & Sons. 6. Thapar, V. (1998). <i>Land of the Tiger: A Natural History of the Indian Subcontinent</i>. 7. Warren, C. E. (1971). <i>Biology and Water Pollution Control</i>. W. B. Saunders. 8. Wilson, E. O. (2006). <i>The Creation: An Appeal to Save Life on Earth</i>. W. W. Norton. 9. Harper, Charles L. (2017). <i>Environment and Society: Human Perspectives on Environmental Issues</i> (6th Edition). Routledge. 10. Rajagopalan, R. (2011). <i>Environmental Studies: From Crisis to Cure</i>. Oxford University Press. 11. Harris, Frances (2012). <i>Global Environmental Issues</i> (2nd Edition). Wiley-Blackwell.
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Name & Signature of the Dean & Ad-hoc BoS Chairperson (Interdisciplinary):


 Dr. Nitin Arekar



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

First Year

Semester - I

Title: Indian Knowledge System

**Vertical - 5
IKS Subject - 2 Credits**

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

Title: Indian Knowledge System
Course Code: CHMIKSI

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces students to the Indian Knowledge System (IKS), emphasizing its historical depth, cultural relevance, and interdisciplinary value. Rooted in the context of Indian civilization, it explores the holistic development of knowledge from ancient to pre-modern times, including contributions in medicine, mathematics, logic, linguistics, governance, arts, and sciences. By revisiting the traditional education systems and intellectual heritage of India, the course encourages learners to connect ancient insights with contemporary disciplines. It aims to enhance awareness, foster appreciation of indigenous wisdom, and reveal the interconnectedness of various streams of knowledge, aligning with the goals of the NEP 2020.
2	Vertical 5	IKS
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To sensitize the students about context in which they are embedded i.e. Indian culture and civilization including its Knowledge System and Tradition. CO(A)2: To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. CO(A)3: To help to study the enriched scientific Indian heritage. CO(A)4: To introduce the contribution from Ancient Indian system & tradition to modern science & Technology.	
8	Course Outcomes: Student will be able to CO1: Understand and appreciate the rich Indian Knowledge Tradition. CO2: Understand the contribution of Indians in various fields. CO3: Experience increase subject-awareness and self-esteem. CO4: Develop a comprehensive understanding of how all knowledge is ultimately intertwined.	

Syllabus

UNIT I: Introduction

- **Introduction to IKS** (What is knowledge System, Characteristic Features of Indian Knowledge System)
- **Why IKS?** (Macaulay's Education Policy and its impact, Need of revisiting Ancient Indian Traditions)
- **Scope of IKS** (The Universality of IKS (from Micro to Macro), development form Earliest times to 18th Century CE)
- **Tradition of IKS** (Ancient Indian Education System: Home, Gurukul, Pathashala, Universities and ancient educational centres)
- **Relevant sites in the vicinity of the Institute** (Water Management System at Kanheri, Temple Management of Ambernath, etc.)

UNIT II

- Medicine (Ayurveda)
- Alchemy
- Mathematics
- Logic
- Art of Governance (Arthashastra)

UNIT III (Select Any FIVE out of the following)

- Aesthetics
- Town Planning
- Strategic Studies
- Krishi Shastra
- Vyakaran & Lexicography
- Natyashastra
- Ancient Sports
- Astronomy
- Yoga and Wellbeing
- Linguistics
- Chitrasutra
- Architecture
- Taxation
- Banking
- Trade and Commerce

10**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	Attempt any two out of five	06
Q2	Attempt any three out of five	12
Q3	Attempt any three out of fifteen	12
TOTAL		30


Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Class test during lectures (MCQ / Short notes / Match the pairs / Puzzles)	10
2.	Participation in Workshop / Conference / Seminar / Case Study / Field Visit / Certificate Course / Project presentation / Viva	10
TOTAL		20

11**REFERENCES:**

1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa.
2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banarasidas, Delhi 1958.
3. History of Chemistry in Ancient India & Medieval India, P. Ray- Indian Chemicals Society, Calcutta 1956.
4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965.
5. MacDonnell A.A- History of Sanskrit literature.
6. Winternitz M- History of Indian Literature Vol. I, II.
7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol' I.
8. Ramkrishna Mission- cultural heritage of India Vol' I, II.
9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III.
10. Keith A.B- History of Sanskrit literature.

Name & Signature of the Dean & Adhoc BoS Chairperson (Interdisciplinary):


(Dr. Nitin Arekar)



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

First Year

Semester - I

Title: Cocurricular Course I

**Vertical - 6
CC Subject - 2 Credits**

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

Title: Cocurricular Course I
Course Code: CHMCCI6

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This student-friendly Co-Curricular Course is uniquely designed to promote holistic development through active participation in various college-based activities. Unlike traditional theory-based subjects, this course emphasizes hands-on involvement and experiential learning. Students are encouraged to explore their interests and talents by engaging in cultural, social, literary, sports, extension, or club-based events conducted by the college throughout the academic year.</p> <p>Participation will be recorded and assessed based on involvement, initiative, team spirit, creativity, and consistency. The aim is to nurture essential life skills such as leadership, communication, collaboration, and responsibility in a supportive, informal setting.</p> <p>This non-theory course offers students the opportunities and the freedom to learn beyond the classroom and grow into well-rounded individuals, contributing positively to campus life and society.</p>
2	Vertical 6	CC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p>CO(A)2: To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p>CO(A)3: To foster a sense of responsibility, leadership, and community engagement among students.</p> <p>CO(A)4: To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p>CO(A)5: To integrate classroom learning with experiential learning for holistic growth.</p>

8 **Course Outcomes:** Student will be able to
CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.
CO2: Demonstrate improved communication, leadership, and teamwork skills.
CO3: Exhibit increased awareness of social responsibility and civic engagement.
CO4: Build confidence through creative, cultural, and intellectual expressions.
CO5: Maintain a portfolio or activity log to track participation and personal development.

9 **Syllabus**

Unit I – Suggested Areas of Participation in the Activities

- **Cultural Events:** Drama, dance, music, literary events, debates, etc.
- **Social Outreach:** Blood donation, awareness campaigns, cleanliness drives.
- **Clubs & Societies:** Photography, quiz, environment club, shram club, etc.
- **Sports & Fitness:** College tournaments, yoga, marathons, fitness challenges.
- **Institutional Events:** Foundation Day, Annual Day, College Festivals, Intercollegiate events.
- **National Festivals:** Independence Day, Republic Day, etc.

Unit II – Program Specific Topics

- **Workshops/Seminars:** Report Writing, Personality Development, Soft Skills, Leadership Talks.
- **Speak, Show, Shine:** Presentation / Poster Presentation / Viva and Learning Experience.

Mode of Evaluation

- **Faculty Coordinator:** To guide and evaluate student progress.
- **Participation Proof:** Certificates, photos, attendance records.
- **Reflective Journal:** Minimum 2–3 pages summarizing experiences, learning, and growth.
- **Final Viva/Presentation:** 5-minute talk on poster presentation and on overall learning.

10 **Scheme of Examination and Assessment Pattern**
 Based on 3 approved activities

External Examination: Semester End External - 30 marks

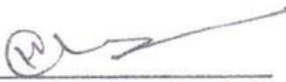
Activity No	Nature of Activities	Marks
Q1	Title of approved activity 1	10
Q2	Title of approved activity 1	10

	Q3	Title of approved activity 1	10
	TOTAL		30
Internal Examination: Continuous Evaluation - 20 marks			
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings


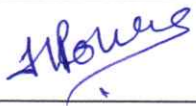

- *How to Win Friends and Influence People*
- *The 7 Habits of Highly Effective People*
- *Thinking, Fast and Slow*
- *Leaders Eat Last*
- *Talk Like TED*

Name & Signature of the Principal & Chairperson, Academic Council:


 Dr. Manju Lalwani Pathak



Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anuradha Sharma 





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

Bachelor of Commerce
(Accounting and Finance)
(Self-Financing Course)

Semester – II

Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2025-2026

Credit Structure

Program B.Com. (Accounting and Finance) (Sem II)

Level	Semester	Major	Minor	OE	VSC,SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum . Cr. / Sem.
		Mandatory						
4.5	II	Financial Accounting - III (2) Financial Accounting - IV (2) Auditing - II (2)	2	2+2	Vocational Skills in Accounting and Finance – III (2) Vocational Skills in Accounting and Finance – IV (2)	AEC: 2 VEC :2	CC:2	22
		06	02	04	04	04	02	22

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

**First Year B. Com.
(Accounting and Finance)**

Semester- II

Title: Financial Accounting - III

**Vertical - 1
Major Subject - 2 Credits**

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

Title: Financial Accounting-III
Course Code: CHMBAFII-1A

Sr. No.	Heading	Particulars
1	Description of the Course:	<p>This course provides detailed knowledge of Branch Accounts and Fire Insurance Claims with emphasis on both theoretical understanding and practical application. The Branch Accounts section introduces the meaning, objectives, and classification of branches along with the features of dependent and independent branches. It also covers accounting procedures for dependent branches not maintaining full books under the Debtors Method and Stock & Debtors Method.</p> <p>The Fire Insurance Claim section explains the concept and importance of fire insurance in business organizations. It focuses on different types of losses arising due to fire, including loss of stock, assets, life, and profit. The course also develops practical skills in computing loss of stock by fire and ascertaining the amount of insurance claim using accounting principles and procedures.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	<p>Course Objectives:</p> <p>CO(A) 1: To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.</p> <p>CO(A) 2: To classify and analyse the theoretical implications of various types of losses covered under fire insurance. For computing the loss of stock caused by a fire incident and ascertainment of claim amount.</p> <p>CO(A) 3: To create awareness about different types of losses arising due to fire and their accounting implications.</p>	

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Explain the meaning, objectives, and classification of branch accounts in business organizations.</p> <p>CO2: Prepare branch accounts for dependent branches not maintaining complete books under the Debtors Method.</p> <p>CO3: Understand the concept and significance of fire insurance claims in protecting business assets and stock.</p> <p>CO4: Ascertain the amount of fire insurance claim by applying appropriate accounting principles and policy conditions.</p>																											
9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Branch Accounts</p> <ul style="list-style-type: none"> ● Introduction and Meaning. ● Classification of branches. ● Features of dependent and independent branches. ● Accounting for Dependent Branch not maintaining full books: Debtors method and Stock & Debtors method. <p>UNIT II: Fire Insurance Claim</p> <ul style="list-style-type: none"> ● Introduction and meaning. ● Types of Losses- Loss of Life, Assets, Stock & Profit. (Theoretical Aspects) ● Computation of Loss of Stock by Fire. ● Ascertainment of Claim as per the Insurance Policy. (exclude loss of profit and consequential loss) 																											
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hour Format of Question Paper</p> <p>Attempt any 3 out of 5 questions.</p> <table border="1" data-bbox="269 1430 1529 1661"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q2</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q3</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q4</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q5</td> <td>Practical or Theory</td> <td>10</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation – 20 Marks</p> <table border="1" data-bbox="269 1766 1529 1923"> <thead> <tr> <th></th> <th>Assessment / Evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence)</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Project and presentation / Viva</td> <td>10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical or Theory	10	Q2	Practical or Theory	10	Q3	Practical or Theory	10	Q4	Practical or Theory	10	Q5	Practical or Theory	10		Assessment / Evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence)	10	2.	Project and presentation / Viva	10
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1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
7. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
8. Introduction to Financial Accounting by Horngren, Pearson Publications.
9. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi Mumbai

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

**First Year B. Com.
(Accounting and Finance)**

Semester- II

Title: Financial Accounting - IV

**Vertical - 1
Major Subject - 2 Credits**

**with effect from
Academic Year 2025-26**

Title: Financial Accounting-IV

Course Code: CHMBAFII-1B

Sr. No.	Heading	Particulars
1	Description of the Course:	<p>This course is designed to provide students with a comprehensive understanding of accounting from incomplete records and departmental accounting. The focuses on the concept and characteristics of incomplete records, highlighting their advantages and limitations. Students will learn techniques for converting single-entry records into double-entry systems and preparing final accounts of proprietary trading concerns using the conversion method. The course also introduces modern accounting practices such as automated data entry, bank reconciliation, expense categorization, and the detection of missing records through technology-enabled accounting systems.</p> <p>This also covers the principles and practices of departmental accounting. Students will gain knowledge of the purpose and significance of maintaining separate accounts for different departments within an organization. The course emphasizes the allocation and apportionment of expenses among departments, preparation of departmental accounts, and accounting treatment of inter-departmental transfers. Through practical applications and problem-solving exercises, students will develop the skills necessary to prepare, analyze, and interpret financial information for effective departmental performance evaluation and decision-making.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks

7	<p>Course Objectives: CO(A) 1: Understand the concept, features, advantages, and limitations of Accounting from Incomplete Records. CO(A) 2: Develop knowledge of Single Entry and Double Entry Systems of accounting. CO(A) 3: Learn the process of converting Single Entry records into Double Entry records. CO(A) 4: To understand the methods of allocating and apportioning common expenses among departments. CO(A) 5: To enable students to prepare Departmental Trading and Profit & Loss Accounts</p>																		
8	<p>Course Outcomes: Student will be able to CO1: Recall, and summarize the key concepts related to accounting from incomplete records CO2: Solve practical problems related to the preparation of final accounts of Proprietary Trading Concerns. CO3: Prepare departmental accounts and ascertain the profit or loss of individual departments. CO4: Demonstrate practical accounting skills in recording, classifying, and reporting departmental financial information.</p>																		
9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Accounting from Incomplete Records</p> <ul style="list-style-type: none"> ● Introduction and meaning. ● Characteristics, advantages and limitations ● Conversion of single into double entry ● Problems on preparation of final accounts of Proprietary Trading Concern (conversion method). ● Automated Data Entry, Bank Reconciliation and Expense Categorization ● Detection of Missing Records <p>UNIT II: Departmental Accounts:</p> <ul style="list-style-type: none"> ● Introduction and meaning ● Basic Principles of Departmental Accounts ● Allocation of Expenses ● Inter-Departmental Transfers at Cost / Invoice Price ● Preparation of Final Accounts 																		
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks External Examination: Semester End External - 30 marks Time: 1:00 hour Format of Question Paper Attempt any 3 out of 5 questions.</p> <table border="1" data-bbox="250 1717 1516 1948"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q2</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q3</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q4</td> <td>Practical or Theory</td> <td>10</td> </tr> <tr> <td>Q5</td> <td>Practical or Theory</td> <td>10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical or Theory	10	Q2	Practical or Theory	10	Q3	Practical or Theory	10	Q4	Practical or Theory	10	Q5	Practical or Theory	10
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Internal Examination: Continuous Evaluation – 20 Marks

	Assessment / Evaluation	Marks
1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence)	10
2.	Project and presentation / Viva	10

11**REFERENCES:**

10. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
11. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
12. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
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14. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
15. Hanif, M., & Mukherjee, A. (n.d.). *Modern accountancy*. McGraw Hill Education.
16. Agrawal, N. (n.d.). *Computerized accounting using TallyPrime*. BPB Publications.

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

**First Year B. Com.
(Accounting and Finance)
Semester- II**

Title: Auditing - II

**Vertical - 1
Major Subject - 2 Credits**

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

Title: Auditing-II
Course Code: CHMBAFII-2

Sr. No.	Heading	Particulars
1	Description of the Course:	This course provides knowledge of vouching, verification, audit reporting, and auditing techniques related to income, expenditure, assets, and liabilities. It also explores advanced applications of Artificial Intelligence in auditing, including AI-assisted company audits, verification of financial statements, and auditing of AI systems. The course further introduces regulatory guidelines and practical case studies related to AI in auditing practices.
2	Vertical 1	Major
3	Type and Teaching methods	Theory Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A) 1: To develop understanding of auditing procedures related to vouching, verification, audit reporting, and audit techniques. CO(A) 2: To familiarize students with advanced AI applications in auditing, including AI assisted audits, financial statement analysis, and regulatory compliance.	
8	Course Outcomes: Student will be able to CO1: Perform audit verification of income, expenditure, assets, liabilities, and prepare audit reports with appropriate audit opinions. CO2: Analyze the role of AI in auditing financial statements and evaluate AI systems in accordance with regulatory and ethical guidelines.	

9

Syllabus

UNIT 1: Vouching, Verification and Audit Report

- **Audit of Income:** Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income.
- **Audit of Expenditure:** Purchases, Salaries & Wages, Insurance Premium, Petty cash payment, Advertisement.
- **Audit of Assets:** Plant & Machinery, Furniture, and fixtures, Accounts Receivable, Investments, Goodwill.
- **Audit of Liabilities:** Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits.

UNIT 2: AI IN AUDITING: GOING WAY BEYOND AND AUDIT REPORT

- **AI Assisted Company Audit:** Steps, AI in Audit of Financial Statements - Verification of ledger entries, AI detecting misstatements
- **Auditing AI systems:** Key areas auditor checks when auditing an AI system
- **Regulatory Guidelines:** Guidelines of various bodies applicable in India
- **Audit report:** Structure of Audit Report, Types of Audit Opinions
- **Case Studies**

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Attempt any 3 out of 5 questions

Question No	Questions	Marks
Q1	Theory	10
Q2	Theory	10
Q3	Theory	10
Q4	Theory	10
Q5	Theory	10
TOTAL		30


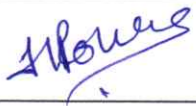

Internal Examination: Continuous Evaluation – 20 Marks

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Presentation or Viva / Field Visit / Case Study	10
	TOTAL	20

11**REFERENCES:**

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Handbook of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
3. Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
4. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
5. Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
6. Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
7. Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
8. Jha & Shah, (2018) Advance Auditing, Himalayan Publication, Mumbai.

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anuradha Sharma 



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

**First Year B.Com.
(Management Studies)**

Semester - II

**Title: Industry and Service Management - I
(Basics of I & S)**

**Vertical - 2
Minor Subject - 2 Credits**

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

Title: Industry and Service Management I (Basics of I & S)
Course Code: CHMBMSII3

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces students to the foundational concepts of Industry Management and Service Management, two essential components of modern economic and business environments. Students will learn how industries operate, how external forces shape their competitiveness, and how technological and regulatory changes influence industry performance. The course also covers the nature, scope, and classification of services, highlighting the growing importance of the service sector in India. By the end of the course, students will develop the ability to analyze industries and understand the dynamics of service delivery and management.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: Introduce students to the fundamental principles and functions of Industry Management.</p> <p>CO(A)2: Provide analytical frameworks for evaluating industry competitiveness and key environmental influences.</p> <p>CO(A)3: Develop understanding of the unique characteristics, scope, and classification of services.</p> <p>CO(A)4: Explain the economic and structural factors contributing to the expansion of the service industry, especially in India.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the concept, characteristics, types, and advantages/disadvantages of Industry Management.</p> <p>CO2: Analyze industry structure using tools such as Porter's Five Forces, Industry Life Cycle, and regulatory/technological factors.</p> <p>CO3: Describe the concept and characteristics of services, and explain the significance of the service sector.</p> <p>CO4: Classify different types of services and evaluate the reasons for the rapid growth of the service industry in India</p>

9	<h2 style="margin: 0;">Syllabus</h2> <p>UNIT I: Basics of Industry Management</p> <ul style="list-style-type: none"> • Concept of Industry Management, Characteristics of IM, Types, Pros and Cons of Industry Management • Industry Analysis: Framework of Porter's Five Forces, Industry Life Cycle, Technological advancement, Government regulations <p>UNIT II: Basics of Service Management</p> <ul style="list-style-type: none"> • Concept of service and service Management, characteristics of services, importance of service industry • Scope and Classification of services - Specialized services, Customer services and Industrial services, Reasons for growth of service industry in India.
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10	<h3 style="margin: 0;">Scheme of Examination and Assessment Pattern</h3> <p style="margin: 0;">Paper – 50 Marks</p> <p>External Examination: Semester End External - 30 marks Time: 1:00 hours Format of Question Paper</p> <p>Attempt all questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Question No</th> <th style="text-align: center;">Nature of Questions</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Any two out of three (Unit I)</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Any two out of three (Unit II)</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Assessment / evaluation</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test during the lectures. (MCQs Based)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project / Presentation / Viva / Case Study / Role Play (Any 2)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">20</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Any two out of three (Unit I)	15	Q2	Any two out of three (Unit II)	15	TOTAL		30		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	TOTAL		20
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11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Service Sector in India - recent policy initiative a New century publication 2008 2. A. Vijaykumar Service Sector management - An Indian perspective - Bhattacharjee, Jaico publishing House 2011.
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

**First Year B. Com.
(Economics)**

Semester- II

Title: Economics for Professional Careers-II

**Vertical - 1
Major Subject - 2 Credit**




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

Title: Economics for Professional Careers-II

Sr. No.	Heading	Particulars
1	Description the Course:	This course is designed to equip students with essential economic concepts and tools relevant to decision-making in a professional and business environment. It introduces students to core aspects of business economics, cost estimation, market dynamics and price determination. By integrating theory with real-life examples, the course enables learners to analyze how market forces operate in various competitive settings. The course is tailored to develop critical thinking and economic reasoning skills needed for effective participation in the professional world.
2	Vertical 1	Major
3	Type Teaching Methods	Theory + Practicum Lectures, Discussion, Presentation and Case Studies
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	CO(A)1: To understand demand forecasting and capital budgeting. CO(A)2: To understand capital budgeting for new business. CO(A)3: To equip learners with the knowledge and skills to understand, evaluate through case study of a business plan through capital budgeting. CO(A)4: To understand traditional approach and modern approach of production function.
8	Course Outcomes: Student will be able to;	CO1: Understand demand forecasting and capital budgeting. CO2: Understand capital budgeting for new business. CO3: Equip learners with the knowledge and skills to understand, evaluate through case study of a business plan through capital budgeting. CO4: Understand traditional approach and modern approach of production function.

9	<p style="text-align: center;">Syllabus</p> <p>Unit I: Demand Forecasting and Capital budgeting</p> <ul style="list-style-type: none"> • Demand Forecasting: Meaning, Steps, Characteristics, Importance and Methods. • Capital Budgeting for New Business: Overview and Importance of capital Budgeting for new business, Steps for Business Plan - Project identification, Project Approval, Project report- Types of Capital Budgeting - Pay Back Period, Net Present Value & Internal Rate of Return • Case Study of a Business plan through Capital Budgeting. <p>Unit II: Production Function</p> <ul style="list-style-type: none"> • New approach to Production Function: Meaning of production function, Iso-quant, Iso-cost line and Producer's Equilibrium, Types of production function: Short run- Law of variable proportions and long run returns to scale. • Approaches to Production Function: Traditional Approach and Modern Approach of Production function (Concepts – Technology, Innovation, Research & Development human Capital and Sustainable Production). • Industrial Visit to Parle G factory for understanding Production Functions 																					
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1 hour</p> <p style="text-align: center;">Format of Question Paper</p> <p>Attempt all questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Question No</th> <th style="width: 60%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Attempt any two out of three. (Unit I)</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Attempt any two out of three. (Unit II)</td> <td style="text-align: center;">15</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total 30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation – 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 85%;">Assessment / evaluation</th> <th style="width: 10%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Multiple choice questions</td> <td style="text-align: center;">20</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total 20</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Attempt any two out of three. (Unit I)	15	Q2	Attempt any two out of three. (Unit II)	15			Total 30		Assessment / evaluation	Marks	1.	Multiple choice questions	20			Total 20
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11	<p>Reference Books:</p> <ol style="list-style-type: none"> 1) Mankiw, N.G., (2009), 'Economics: Principles and Applications', Cengage Learning 2) Stiglitz, J.E. and C.E. Walsh, (2002), 'Principles of Economics', W.W. Norton 3) Harold Bierman Jr. and Seymour Smidt 'Capital Budgeting: Financial Appraisal of Investment Projects', 8th Edition, MacMillan 4) H. Craig Petersen, W. Cris Lewis, (2012), Managerial Economics, 4th Edition, Pearson, Delhi, India 5) Nicolas Vandeput, (2018), 'Demand Forecasting Best Practices', Charleston, USA. 																					


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. Prashant Kelkar.





HSNC Board's

Smt. Chandibai Himathmal Mansukhani College

(Autonomous)

(Affiliated to the University of Mumbai)

University College Code: 217 | JD Office: T14



Faculty of Interdisciplinary

Vertical 3: List of Open Elective Skill Based Courses for First Year: Semester – II

Sr. No.	Nomenclature of the Paper
1	Cyber and Digital Safety
2	Audio -Video Editing Foundation for Graphics Design and Basics of Animation II
3	Basic Tools of AI for Economics and Education - II
4	English for Professional and Corporate World
5	Urbanisation and Real Estate
6	Business of Travel and Tours-II
7	Managing Family Wealth through Family Office
8	Interactive Web Design using Java Script
9	Basics of Nutrition II
10	Reels Production and Creator Branding
11	Performing Art
12	Data Analysis with Advanced Excel
13	Advanced Political Communication and Media Skills
14	Stress Management
15	Social Media and Society Identity, Power and Digital Citizenship
16	Mushroom Cultivation Training and Trading Level
17	Yoga and Fitness II
18	Basic Perfumery Course (Level-II)
19	Soft Skills II-Personal and Interpersonal Effectiveness
20	Beautician - Strategic Business Planning-II
21	Current Trends of Fashion Designing- Financial Perspective Level-II
22	Basic Accounting-II
23	Digital Marketing II
24	Online Trading and Stock Market-II
25	Event Management Course in Sindhi



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

**First Year B. Com.
(Accounting and Finance)**

Semester- II

Title: Introduction to Financial Forecasting

Vertical - 4

Vocational Skills in Accounting & Finance – Paper III

Subject – 2 Credits

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

Title: VSC – III Introduction to Financial Forecasting

Course Code: CHMBAFII-6

Sr. No.	Heading	Particulars
1	Description of the Course:	This course introduces students to the fundamentals of financial forecasting and its importance in business decision-making. Students will learn basic forecasting methods such as straight-line forecasting, moving averages, time series trends, sales forecasting, and cash budget forecasting. The course also provides hands-on training in Excel-based forecasting techniques including charts, trend lines, forecast functions, and model accuracy evaluation. Students will additionally explore AI-powered features in Excel for forecasting, trend analysis, and automated financial insights. Emphasis is placed on practical application, manual calculations, and real-world business scenarios.
2	Vertical 4	Vocational Skills in Accounting & Finance – Paper III
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50Marks
7	Course Objectives:	<p>CO(A) 1: To introduce learners to the concept and importance of financial forecasting.</p> <p>CO(A) 2: To understand the role of forecasting in budgeting, planning, and financial decision-making.</p> <p>CO(A) 3: To apply simple forecasting techniques manually and through Excel.</p> <p>CO(A) 4: To develop practical skills in trend analysis, forecasting functions, and cash budgeting.</p> <p>CO(A) 5: To introduce AI-powered Excel tools for forecasting and financial analysis.</p> <p>CO(A) 6: To help students interpret and evaluate forecast results for business use.</p>
8	Course Outcomes:	<p>Student will be able to:</p> <p>CO1: Understand the meaning, importance, and applications of financial forecasting.</p> <p>CO2: Apply forecasting techniques such as straight-line forecasting, moving averages, and sales forecasting manually.</p> <p>CO3: Use Excel tools and formulas for trend analysis, forecasting, and cash budget preparation.</p> <p>CO4: Evaluate forecast accuracy using techniques such as Mean Absolute Percentage Error (MAPE).</p> <p>CO5: Use AI-powered Excel tools such as Forecast Sheet, Analyze Data, Flash Fill, and Suggested Charts for financial forecasting and decision-making</p>

9

Unit 1: Understanding Financial Forecasting in Finance

- Meaning, Need, and Purpose of Financial Forecasting
- Role of Forecasting in Financial Planning, Budgeting, and Investment Decisions
- Process of Financial Forecasting (data collection → analysis → prediction → evaluation)
- Types of Forecasts:
- Forecasting Techniques (Manual Focus)
- Applications:
- Ethical & Practical Considerations: Bias, transparency, data reliability
- Introduction to AI in Forecasting

Unit 2: Excel-Based Financial Forecasting (15 Hours)

- Introduction to Excel Forecasting
- Trend Analysis Using Excel
- Moving Averages and Forecast Functions
- Sales and Cash Budget Forecasting
- Evaluating Forecast Accuracy
- AI Tools in Excel

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Attempt any 3 out of 5 questions.

Question No	Questions	Marks
Q1	Theory	10
Q2	Theory	10
Q3	Theory	10
Q4	Theory	10
Q5	Theory	10
TOTAL		30

Internal Examination: Continuous Evaluation – 20 Marks

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2.	Presentation or Viva / Field Visit / Case Study	10
TOTAL		20

REFERENCES:

1. Microsoft Excel 365 Bible – John Walkenbach
2. Excel Formulas & Functions for Dummies – Ken Bluttman
3. Financial Modeling in Excel – Danielle Stein Fairhurst
4. Microsoft Learn Platform – Excel documentation and tutorials
5. Introduction to Financial Forecasting – Business Finance Publications
6. AI Tools in Microsoft Excel – Microsoft Learn Resources

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

**First Year B. Com.
(Accounting and Finance)**

Semester- II

Title: Data Visualization

Vertical - 4

Vocational Skills in Accounting & Finance – Paper IV

Subject – 2 Credits

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

Title: VSC- IV Data Visualization
Course Code: CHMBAFII-7


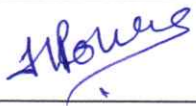

Sr. No.	Heading	Particulars
1	Description of the Course:	This course introduces students to the fundamentals of financial data visualization and the use of visualization tools for financial analysis and reporting. Students will learn how to organize, analyze, and present financial data using various charts, graphs, and dashboards in Microsoft Excel. The course also provides limited exposure to AI-assisted visualization techniques to help students understand modern practices in financial reporting and decision-making. Emphasis is given to clarity, accuracy, ethical presentation, and practical applications in business and finance.
2	Vertical 4	Vocational Skills in Accounting & Finance – Paper IV
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A) 1: To develop students’ understanding of financial data visualization concepts, principles, and techniques used in financial analysis and reporting. CO(A) 2: To enable students to create, customize, and interpret financial charts, dashboards, and reports using Microsoft Excel and basic AI-assisted tools. CO(A) 3: To familiarize students with different types of financial data and the appropriate visualization methods for effective decision-making. CO(A) 4: To introduce students to ethical practices and common mistakes in financial visualization while encouraging critical evaluation of AI-generated outputs.	
8	Course Outcomes: After completing this course, students will be able to: CO1: Identify and interpret different types of financial data and select suitable visualization techniques for financial analysis. CO2: Create and customize financial charts, graphs, and dashboards using Microsoft Excel for effective presentation of financial information. CO3: Apply basic AI-assisted tools for generating insights, summaries, and visualization suggestions in financial reporting. CO4: Evaluate financial visuals critically by ensuring clarity, accuracy, ethical presentation, and avoidance of misleading interpretations.	

<p>9</p>	<p>UNIT 1: Fundamentals of Financial Data Visualization</p> <ol style="list-style-type: none"> 1. Meaning, Importance, and Need for Data Visualization in Financial Analysis 2. Principles of Effective Visualization: Accuracy, clarity, simplicity, consistency, and ethical presentation 3. Understanding Financial Data: 4. Types of Financial Visualizations and When to Use Them: 5. Common Visualization Mistakes and Ethical Considerations: Avoiding distortion, bias, and misleading visuals <p>UNIT 2: Financial Visualization Using Excel and AI tools</p> <ol style="list-style-type: none"> 1. Excel for Financial Data Visualization 2. Creating Financial Charts in Excel 3. Enhancing Visuals with Excel Features 4. Introduction to Dashboards in Excel 5. Exporting and Presenting Visual Reports 																																	
<p>10</p>	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hour Format of Question Paper</p> <p><u>Attempt any 3 out of 5 questions.</u></p> <table border="1" data-bbox="269 974 1498 1304"> <thead> <tr> <th>Question No</th> <th>Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Theory</td> <td>10</td> </tr> <tr> <td>Q2</td> <td>Theory</td> <td>10</td> </tr> <tr> <td>Q3</td> <td>Theory</td> <td>10</td> </tr> <tr> <td>Q4</td> <td>Theory</td> <td>10</td> </tr> <tr> <td>Q5</td> <td>Theory</td> <td>10</td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL</td> <td>30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation – 20 Marks</p> <table border="1" data-bbox="269 1413 1498 1707"> <thead> <tr> <th></th> <th>Assessment/ Evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Presentation or Viva / Field Visit / Case Study</td> <td>10</td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL</td> <td>20</td> </tr> </tbody> </table>	Question No	Questions	Marks	Q1	Theory	10	Q2	Theory	10	Q3	Theory	10	Q4	Theory	10	Q5	Theory	10	TOTAL		30		Assessment/ Evaluation	Marks	1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10	2.	Presentation or Viva / Field Visit / Case Study	10	TOTAL		20
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REFERENCES:

1. **Naveen Mishra**, Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel 2019
2. **Cole Nussbaumer Knaflic**, Storytelling with Data: A Data Visualization Guide for Business Professionals
3. **Stephen L. Nelson**, Office 2019 Complete Reference

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anuradha Sharma 



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

First Year BCOM

Semester- II

Vertical – 5

Ability Enhancement Course (AEC) -2 Credits

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

Title: Advanced Business Communication Skills
Course Code: CHMBCOMAECII

Sr. No.	Heading	Particulars
1	Description of the Course:	<p>The modern business world demands communication that is strategic, data-driven, digitally fluent, and culturally intelligent. With virtual offices, global teams, and technology-integrated operations, communication skills have evolved beyond traditional correspondence.</p> <p><i>Advanced Business Communication Skills</i> builds on foundational knowledge and introduces students to executive-level communication abilities. The course focuses on strategic communication, digital workplace tools, persuasive writing, professional etiquette, intercultural communication, and analytical documentation, preparing learners for real-world corporate responsibilities.</p>
2	Vertical 5	AEC: Advanced Business Communication Skills
3	Type Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To provide advanced understanding of business communication models and strategies.</p> <p>CO(A)2: To develop digital and intercultural communication skills essential for global workplaces.</p> <p>CO(A)3: To equip students with professional writing skills for reports, proposals, emails, and letters.</p> <p>CO(A)4: To enhance presentation, negotiation, and analytical communication abilities.</p> <p>CO(A)5: To build professionalism, etiquette, and ethical communication judgment.</p>

8	<p>Course Outcomes: After completing this course, learners will be able to:</p> <p>CO-1: Implement advanced communication strategies in professional business contexts.</p> <p>CO-2: Communicate effectively using digital tools and virtual platforms.</p> <p>CO-3: Draft structured, persuasive, and professional business documents.</p> <p>CO-4: Demonstrate professional etiquette in meetings, group work, interviews, and corporate communication.</p> <p>CO-5: Analyze and solve workplace communication problems through case-based approaches.</p>
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9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Advanced Concepts in Business & Digital Communication (15 Hours)</p> <p>1. Strategic Business Communication</p> <ul style="list-style-type: none"> • Advanced models of corporate communication • Managerial communication and decision-making • Communication ethics and governance • Communication in crisis and conflict situations <p>2. Workplace Communication Dynamics</p> <ul style="list-style-type: none"> • Multigenerational workforce communication • Communication across hierarchies and cross-functional teams • Basics of negotiation and conflict resolution • Professional listening and feedback skills <p>3. Digital Communication & Virtual Workplace</p> <ul style="list-style-type: none"> • Email etiquette in global communication • Virtual meeting etiquette: scheduling, agendas, minutes • Writing for digital media: micro-content, announcements, social media tone <p>4. Intercultural & Global Communication</p> <ul style="list-style-type: none"> • Cultural sensitivity in global communication • Communicating with international clients • Cross-border etiquette: greetings, tone, time zones
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UNIT II: Professional Business Correspondence & Practical Documentation (15 Hours)

• **Business Reports & Practical Documentation**

- 1 Project summary report
- 2 Market survey/product analysis report
- 3 Service recovery / apology letter as a customer care executive
- 4 Negotiation letter (discount / delivery terms)

• **Proposals, Social Media Writing & Corporate Profiles**

1. Proposal for a new campus event
2. Proposal for a small business idea
3. Writing Instagram captions for a brand
4. Preparing a short promotional message for a product

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

All questions are compulsory:

Question No	Nature of Questions	Marks
Q. 1	Short Notes (Attempt any 3 out of 5) - Unit 1 OR Attempt Essay Type question. (1 out of 2) - Unit 1	15
Q. 2	Short Notes (Attempt any 3 out of 5) - Unit 2 OR Attempt Essay Type question. (1 out of 2) - Unit 2	15
	Total	30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Written Assignment: The students are required to attempt any one of the following using AI applications: (Eg: Gamma AI, Beautiful.ai, etc) <ul style="list-style-type: none"> • Preparing a short promotional message for a product • Market Survey Report / A Business Proposal 	20
	Total	20


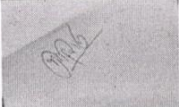
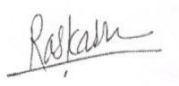
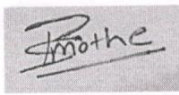
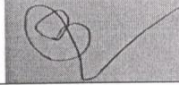
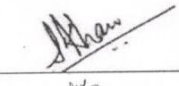
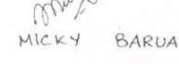

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- 1 Balan, K. R. *Effective Communication*. Himalaya Publishing House, 2004.
- 2 Bovee, Courtland L., and John V. Thill. *Business Communication Today*. 14th ed., Pearson, 2021.

- 3 Chaturvedi, P. D., and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. 3rd ed., Pearson Education, 2011.
- 4 Gerson, Steven M., and Sharon J. Gerson. *Technical Communication: Process and Product*. 9th ed., Pearson, 2021.
- 5 Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2021.
- 6 Kaul, Asha. *Business Communication*. 2nd ed., PHI Learning, 2009.
- 7 Krizan, A. C., et al. *Business Communication*. 8th ed., Cengage Learning, 2010.
- 8 Lesikar, Raymond V., et al. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill Education, 2015.
- 9 Locker, Kitty O., and Donna Kienzler. *Business and Administrative Communication*. 11th ed., McGraw-Hill Education, 2021.
- 10 Mehra, Payal. *Business Communication for Managers*. Pearson Education, 2012.
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- 12 Mohan, Krishna, and Meera Banerji. *Developing Communication Skills*. Macmillan India, 2001.
- 13 Murphy, Herta A., Herbert W. Hildebrandt, and Jane P. Thomas. *Effective Business Communication*. 7th ed., McGraw-Hill, 1997.
- 14 Ober, Scot. *Contemporary Business Communication*. 9th ed., Cengage Learning, 2014.
- 15 Rai, Urmila. *Business Communication*. Himalaya Publishing House, 2010.
- 16 Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford University Press, 2012.
- 17 Sehgal, M. K., and Vandana Khetarpal. *Business Communication*. Excel Books, 2006.
- 18 Sharma, R. C., and Krishna Mohan. *Business Correspondence and Report Writing*. 4th ed., Tata McGraw-Hill, 2007.
- 19 Sinha, K. K. *Business Communication*. Galgotia Publishing, 2003.
- 20 Taylor, Shirley. *Model Business Letters, Emails and Other Business Documents*. 7th ed., Pearson Education, 2012.

Syllabus Committee:

Sr. No	Name of the Faculty	Designation and College	Signature
1.	Prof. (Dr.) Kailas Aute	Professor & Head, Dept. of English, Smt. CHM College	
2.	Prof. (Dr.) B. R. Hiramani,	(VC Nominee, University of Mumbai) Pancham Khemraj College, Sawantwadi	
3.	Prof. (Dr.) Vikas Raskar	(Subject Expert outside University) Hutatma Rajguru Mahavidyalay, Rajguru Nagar, Khed, (Affiliated to Savitribai Phule University)	
4.	Prof. (Dr.) Prashant Mothe	(Subject Expert outside University) Aadarsh Mahavidyalay, Umerga, Dharashiv, (Affiliated to Dr. Baba Saheb Ambedkar Marathwada University)	
5.	Mr. Ananda Pandhare	Asst. Professor, Dept. of English, Smt. CHM College	
6.	Ms. Sana Khan	Asst. Professor, Dept. of English, Smt. CHM College	
7.	Dr. Micky Barua	Faculty Vidyalankar Institute of technology, Alumni Member	 MICKY BARUA
8.	Ms. Sofy Verghese	Accenture, Industry Representative	

Name & Signature of the Ad-hoc BoS Chairperson: Prof. (Dr.) Kailas Aute



Name & Signature of the Dean: Prof. (Dr.) Nitin Arekar



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

First Year

Semester- II

Title: Communication Skills in Sindhi

Vertical - 5

Ability Enhancement Course - 2 Credit

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

Title: Communication Skills in Sindhi
COURSE CODE: CHMSINIIAEC

Sr. No.	Heading	Particulars
1	Description the Course:	Sindhi communication skills (B.Com.) Communication is the core component of the commerce and trade. In communication, language plays very significant role. If a student has mastered the skills of language, undoubtedly, he or she would be able to communicate in the best manner. In this course basic part of Sindhi language would be taught based on the NEP 2020. The innovative approach likes critical thinking, creative mind, use of technology will lead to communicating and participating with the different groups. The vocabulary section would be given prominence. The course would be in the Devanagari script so that it can attract majority of the students. Even non-Sindhi students shall have opportunity to adopt this course.
2	Vertical 1	AEC – Ability Enhancement Course
3	Type	Theory+ Practicum (Teaching Method: Lecture/ Discussion/Reading)
4	Credit	2 credits (1 credit = 15 hours for theory or 30 hours of Practical work in a semester)
5	Hours allotted	30 Hours
6	Marks allotted	50Marks
7	Course Objectives: After successful completion of this course: CO(A)1: The learner will get understanding of communication skills. CO(A)2: The learner will understand how to accurate the pronunciation of special words in Sindhi CO(A)3: The learner will improve the conversation skill in Sindhi. CO(A)4: The learner will become best communicator in Sindhi language	
8	Course Outcomes: Student will be able to CO1: Know the basic special features of Sindhi language. CO2: Understand the skills of communication. CO3: Knowing the conversation with businessmen and customers CO4: Know the etiquettes with parents, relatives, friends and others in effective way	

Syllabus

Unit 1: Everyday & Professional Communication in Sindhi

- Daily Life Conversation Skills: Greetings and introductions, Asking for information, Making requests / giving instructions, Small talk in simple Sindhi
- Workplace & Business Communication: Customer interaction, Office enquiries, permissions, complaints, Bank/shop/travel conversation, Basic telephone conversation, Short Event Reports

Unit 2: Digital & Modern Communication in Sindhi

- Email & Message Writing: Professional emails, WhatsApp/SMS etiquette, Announcements, reminders
- Product and Promotive Communication: Short ads, Taglines & slogans, Simple product description, Pitch Presentation, Interview / Communication for Market Research

Syllabus

यूनिट १:

- रोज़मरह जी ज़िंदगी में गुप्तगू(सिंधीअ में): वाकुफ़ियत डियण ऐ जाण हासुल करण ,वेनती मोकिलण, अर्जु करण,हिदायतुं डियण, सौली सिंधीअ में गालाईण.
- कम करण वारी जुगह ते राबतो ऐ कारोबारी राबतो: ग्राहकनि सा गुप्तगू, ऑफिस में पूछताछ , परमीशन शिकायत पत्र, बैंक जे करमचारियुनि सा गुप्तगू, ग्राहकनि सा गालिहाइणि, बेसिक टेलीफोनिक संवादु, नंडे जशन जी रिपोर्ट.

यूनिट २:

- डिजिटल ऐ आधुनिक संवादु(सिंधी में):
- ईमेल ऐ मैसेज लिखण, पेशेवर ईमेल, वाट्सप ऐ समसे (Message) जा शिष्टाचार (Etiquettes), घोषणा ,याद डियारण वारो नोट (Reminders),
- उत्पाद ऐ प्रचार प्रसार संवादु, नंडो विज्ञापन (Small Ads), टैगलाइन ऐ स्लोगन सौलो उत्पाद वर्णन,, पिच प्रिज्न्टेशन, इंटरव्यू मार्केट रिसर्च जे लाइ संवादु.

10**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Question No	Nature of Questions	Marks
Q1.A)	Objective Type Questions (Unit- I)	05
Q1. B)	Attempt ANY 2 out of 4- (5 marks each) (Unit-I)	10
Q2.A)	Objective Type Questions (Unit- II)	05
Q2. B)	Attempt ANY 2 out of 4- (5 marks each) (Unit-II)	10
Total		30

Internal Examination: Continuous Evolution - 20 marks

	Assessment / evaluation	Marks
1.	Speaking Activities: (Presentation) Making presentations in the classroom	10
2.	Listening Activities: (Assignment) Listening to speeches, dialogues, announcement and summarizing them	10
Total		20

11**REFERENCE BOOKS:**

1. Sanchari Basha – By Dr. Pushpa Kodwani
2. Sindhi Pahakaa – Dr. Jetly M.K.
3. Sindhi Muhavahra – By Hardwani Lachhman
4. Sindhi Adhyat mak Shabdhkesh – By Hardwani Lachhman
5. Acho Sindhi Sikhu – By Hardwani Lachhman

Syllabus Committee:

Sr No	Name of the Faculty	Designation and College	Signature
1.	Mrs. Kajal Ramchandani	H.O.D. of Jai Hind College	<i>Kajal</i>
2.	Mrs. Komal Totani	Assistant Teacher, Smt. CHM College	<i>Pratima</i>

Name & Signature of the BoS Chairperson: (Mrs. Kajal Ramchandani) _____

Name & Signature of the Dean: (Dr. Pratima Das) _____



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

First Year

Semester - II

**Title: Environmental Management and
Sustainable Development - II**

**Vertical - 5
VEC Subject - 2 Credits**

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

Title: Environmental Management and Sustainable Development - II

Course Code: CHMVEC2

Sr. No.	Heading	Particulars
1	Description the Course:	This course examines the relationship between environmental pollution and human health, with detailed coverage of air, water, soil, noise, thermal, and radioactive pollution and their sources, standards, and impacts. It enables learners to understand pollution generation processes, waste management challenges, and the assimilative capacity of the environment. The course also introduces environmental laws, constitutional provisions, and regulatory frameworks, along with tools such as Environmental Management Systems (ISO 14001), life cycle analysis, and cost–benefit analysis. Emphasis is placed on sustainable practices, pollution control measures, the 3R concept, ecolabeling, and global initiatives such as the Sustainable Development Goals and Mission LiFE.
2	Vertical 5	VEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To develop a comprehensive understanding of various types of environmental pollution, their sources, standards, and impacts on human health and ecosystems.</p> <p>CO(A)2: To familiarize students with environmental laws, constitutional provisions, and regulatory frameworks related to environmental protection and management.</p> <p>CO(A)3: To equip learners with knowledge of environmental management tools, pollution control measures, and sustainable waste management practices.</p> <p>CO(A)4: To create awareness about global and national sustainability initiatives such as the Sustainable Development Goals, Mission LiFE, and their role in achieving sustainable development.</p>

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Identify and analyze different types of environmental pollution and assess their impacts on human health and ecological systems.</p> <p>CO2: Explain key environmental laws, constitutional provisions, and institutional mechanisms for environmental protection.</p> <p>CO3: Apply environmental management tools and sustainable waste management practices in real-world contexts.</p> <p>CO4: Evaluate sustainability initiatives such as the SDGs and Mission LiFE and relate them to environmental management and sustainable development practices.</p>
9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Environmental Pollution and Health</p> <ul style="list-style-type: none"> • Understanding pollution: Production processes and generation of wastes; Assimilative capacity of the environment; Definition of pollution; Point sources and non-point sources of pollution. • Air pollution: Sources of air pollution; Primary and secondary pollutants; Indoor air pollution; Adverse health impacts of air pollutants; National Ambient Air Quality Standards. • Water pollution: Sources of water pollution; River, lake and marine pollution, groundwater pollution; water quality parameters and standards; adverse health impacts of water pollution on human and aquatic life. • Soil pollution and solid waste: Soil pollutants and their sources; Solid and hazardous waste; Impact on human health. • Noise pollution: Definition of noise; Unit of measurement of noise pollution; Sources of noise pollution; Noise standards; adverse impacts of noise on human health. • Thermal and Radioactive pollution: Sources and impact on human health and ecosystems. <p>UNIT II: Environmental Management</p> <ul style="list-style-type: none"> • Introduction to environmental laws and regulation: Constitutional provisions- Article 48A, Article 51A (g) and other derived environmental rights; • Introduction to environmental legislations on the forest, wildlife and pollution control. Environmental management system: ISO 14001 Life cycle analysis; Cost-benefit analysis • Pollution control and management; Waste Management- Concept of 3R (Reduce, Recycle and Reuse) and sustainability; Ecolabeling /Ecomark scheme. • Introduction to Millennium Development Goals, Sustainable Development Goals, & Mission Life.

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours

Format of Question Paper

Attempt any 3 out of 4 questions.

Question No	Nature of Questions	Marks
Q1	Theory Question based on Unit I	10
Q2	Theory Question based on Unit I	10
Q3	Theory Question based on Unit II	10
Q4	Theory Question based on Unit II	10
TOTAL		30

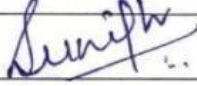
Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Assignment / Project	10
2.	Case Study / Assignment	10
TOTAL		20

11

REFERENCES:

1. Barrow, C. J. (2012). *Environmental management for sustainable development* (2nd ed.). Routledge.
2. Doabia, T. S. (2023). *Environmental and pollution laws in India* (4th ed.). Eastern Book Company.
3. Kumar, S. (2009). *Environmental policies in India*. Northern Book Centre.
4. Rajagopalan, R. (2023). *Environmental studies* (4th ed.). Oxford University Press India.
5. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2007). *An introduction to sustainable development*. Earthscan.
6. Singh, J., Singh, A., & Gupta, S. (2019). *Environmental science and engineering*. New Age International Publishers.

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Sunil Lalchandani	Dean, Faculty of Interdisciplinary	



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

First Year

Semester - II

Title: Cocurricular Course I

**Vertical - 6
CC Subject - 2 Credits**

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

Title: Cocurricular Course I
Course Code: CHMCCI6

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This student-friendly Co-Curricular Course is uniquely designed to promote holistic development through active participation in various college-based activities. Unlike traditional theory-based subjects, this course emphasizes hands-on involvement and experiential learning. Students are encouraged to explore their interests and talents by engaging in cultural, social, literary, sports, extension, or club-based events conducted by the college throughout the academic year.</p> <p>Participation will be recorded and assessed based on involvement, initiative, team spirit, creativity, and consistency. The aim is to nurture essential life skills such as leadership, communication, collaboration, and responsibility in a supportive, informal setting.</p> <p>This non-theory course offers students the opportunities and the freedom to learn beyond the classroom and grow into well-rounded individuals, contributing positively to campus life and society.</p>
2	Vertical 6	CC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p>CO(A)2: To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p>CO(A)3: To foster a sense of responsibility, leadership, and community engagement among students.</p> <p>CO(A)4: To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p>CO(A)5: To integrate classroom learning with experiential learning for holistic growth.</p>

8 **Course Outcomes:** Student will be able to
CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.
CO2: Demonstrate improved communication, leadership, and teamwork skills.
CO3: Exhibit increased awareness of social responsibility and civic engagement.
CO4: Build confidence through creative, cultural, and intellectual expressions.
CO5: Maintain a portfolio or activity log to track participation and personal development.

9 **Syllabus**

Unit I – Suggested Areas of Participation in the Activities

- **Cultural Events:** Drama, dance, music, literary events, debates, etc.
- **Social Outreach:** Blood donation, awareness campaigns, cleanliness drives.
- **Clubs & Societies:** Photography, quiz, environment club, shram club, etc.
- **Sports & Fitness:** College tournaments, yoga, marathons, fitness challenges.
- **Institutional Events:** Foundation Day, Annual Day, College Festivals, Intercollegiate events.
- **National Festivals:** Independence Day, Republic Day, etc.

Unit II – Program Specific Topics

- **Workshops/Seminars:** Report Writing, Personality Development, Soft Skills, Leadership Talks.
- **Speak, Show, Shine:** Presentation / Poster Presentation / Viva and Learning Experience.

Mode of Evaluation

- **Faculty Coordinator:** To guide and evaluate student progress.
- **Participation Proof:** Certificates, photos, attendance records.
- **Reflective Journal:** Minimum 2–3 pages summarizing experiences, learning, and growth.
- **Final Viva/Presentation:** 5-minute talk on poster presentation and on overall learning.

10 **Scheme of Examination and Assessment Pattern**
Based on 3 approved activities

External Examination: Semester End External - 30 marks

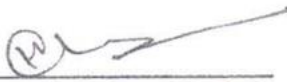
Activity No	Nature of Activities	Marks
Q1	Title of approved activity 1	10
Q2	Title of approved activity 1	10

	Q3	Title of approved activity 1	10
	TOTAL		30
Internal Examination: Continuous Evaluation - 20 marks			
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings


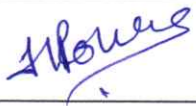

- *How to Win Friends and Influence People*
- *The 7 Habits of Highly Effective People*
- *Thinking, Fast and Slow*
- *Leaders Eat Last*
- *Talk Like TED*

Name & Signature of the Principal & Chairperson, Academic Council:


 Dr. Manju Lalwani Pathak



Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anuradha Sharma 





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

Bachelor of Commerce
(Accounting and Finance)
(Self-Financing Course)

Semester – III

Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2025-2026

Credit Structure
Program B.Com. (Accounting and Finance) (Sem. III)

Level	Semester	Major	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.
		Mandatory						
5.0	III	Financial Accounting – III (4) Cost Accounting – I (4)	ISM 2 SFM 4	2	VSC: 2, Mutual Fund – I (2)	AEC:2	FP: 2 CC:2	22
Total		8	4	2	2	2	4	22

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

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

**Second Year B. Com.
(Accounting and Finance)**

**Semester- III
Title: Financial Accounting –III**

**Vertical - 1
Major Subject - 4 Credits**

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

Title: Financial Accounting-III
Course Code: CHMAFIII1

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This course provides comprehensive knowledge of advanced accounting concepts and their practical applications in business organizations. It covers the accounting treatment and preparation of financial statements relating to amalgamation of firms, including computation of purchase consideration, journal entries, ledger accounts, and preparation of the balance sheet of the new firm. The course also explains the concept of profit prior to incorporation, methods of apportionment between pre and post incorporation periods, and accounting treatment of such profits or losses.</p> <p>Further, the course introduces the concept of piecemeal distribution of cash under the excess capital method, including treatment of assets taken over by partners, secured liabilities, preferential liabilities, and past profits or losses appearing in the balance sheet. In addition, the course familiarizes students with modern developments in accounting through applications of Artificial Intelligence (AI) in accounting, such as data entry automation, fraud detection, and financial analysis.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum
4	Credit	Lecture / Discussion / Presentation / Case Study etc
5	Hours allotted	4 Credits
6	Marks allotted	100
7	<p>Course Objectives:</p> <p>CO(A) 1: To understand the concepts and accounting treatments related to the amalgamation of firms, including mergers and purchases.</p> <p>CO(A) 2: To compute and apportion profits or losses between pre- and post-incorporation periods for newly formed companies.</p> <p>CO(A) 3: To understand the concept of dissolution through piecemeal distribution of cash.</p> <p>CO(A) 4: To develop understanding of data entry automation and its role in improving accounting efficiency.</p> <p>CO(A) 5: To explain the role of AI in fraud detection and prevention of financial irregularities.</p>	

	<p>CO(A) 6: To develop understanding of AI and automation in financial reporting processes.</p>
<p>8</p>	<p>Course Outcomes: Student will be able to</p> <p>CO1: The learners will be able to prepare accounting entries and financial statements for amalgamated firms using pooling of interest and purchase methods.</p> <p>CO2: The learners will be able to apply the realisation method to convert a partnership firm into a limited company and prepare the new balance sheet.</p> <p>CO3: The learners will be able to apply new methods of dissolution of firms through piecemeal distribution.</p> <p>CO4: The learners will be able to calculate pre- and post-incorporation profits/losses and appropriately treat them in financial statements.</p>
<p>9</p>	<p style="text-align: center;">Syllabus</p> <p>UNIT 1: Amalgamation of Firms</p> <ul style="list-style-type: none"> ● Introduction: Meaning, Concept and Case studies. ● Types of amalgamation – merger and purchase. ● Computation of Purchase consideration. ● Journal/Ledger accounts of old firms, Preparing Balance sheet of new firm <p>UNIT 2: Ascertainment and Treatment of Profit Prior to Incorporation</p> <ul style="list-style-type: none"> ● Introduction to Pre and Post Incorporation. ● Basis of Apportionment between Pre and Post Incorporation Period. ● Computation of Pre and Post Incorporation Profit/ Loss ● Treatment of Pre and Post Incorporation Profit/ Loss <p>UNIT 3: Piecemeal Distribution of cash</p> <ul style="list-style-type: none"> ● Excess Capital Method only ● Asset taken over by a partner ● Treatment of past profits or past losses in the Balance sheet, secured liabilities, preferential liabilities like Govt. dues / labour dues etc <p>UNIT 4: Cloud-Based Accounting Systems</p> <ul style="list-style-type: none"> ● Introduction and meaning of Cloud-Based Accounting Systems ● Concept of Cloud Computing in Accounting ● Evolution from Traditional to Cloud Accounting ● Features of Cloud-Based Accounting Systems ● Role of Artificial Intelligence in Cloud Accounting

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Practical	15
Q2	Practical	15
Q3	Practical	15
Q4	Practical	15
Q5	Practical	15
Q6	Practical/ Theory	15
		Total 60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
		Total 40

11

REFERENCES:

1. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
2. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
3. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
5. Romney, M. B., & Steinbart, P. J. *Accounting Information Systems*. Pearson Education.
6. Gelinas, U. J., Dull, R. B., & Wheeler, P. *Accounting Information Systems*. South-Western Cengage Learning.
7. Maheshwari, S. N., & Maheshwari, S. K. *Computer Applications in Business*. Himalaya Publishing House.

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

**Second Year B. Com.
(Accounting and Finance)**

Semester- III

Title: Cost Accounting - I

**Vertical - 1
Major Subject - 4 Credits**

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

Title: Cost Accounting-I
Course Code: CHMAFIII2

Sr. No.	Heading	Particulars
1	Description the Course:	<p>The course also helps learners differentiate between Cost Accounting and Management Accounting while developing knowledge of various elements, classifications, and methods of costing. Further, students gain practical exposure to cost classification, cost centres, cost units, and the preparation of cost sheets for determining total and unit costs for different business purposes.</p> <p>In addition, the course focuses on material cost management and budgetary control techniques essential for efficient financial planning and control. Students learn inventory valuation methods such as FIFO and Weighted Average Method, along with the computation of Economic Order Quantity (EOQ). The course also covers the meaning, objectives, advantages, and limitations of budgeting and introduces functional, fixed, and flexible budgets. Through theoretical concepts and practical problem-solving, the course equips learners with the analytical and managerial skills required for effective cost control, budgeting, and business decision-making.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A) 1: To explain the fundamental concepts, objectives, and importance of cost and management accounting.</p> <p>CO(A) 2: To understand cost sheet elements and preparation of cost sheet.</p> <p>CO(A) 3: To analyze material storage and record systems, and prepare stock ledger accounts using FIFO and weighted average methods.</p> <p>CO(A) 4 : Apply budgeting concepts to real business situations for better financial performance.</p>

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Compare and contrast cost accounting, financial accounting and management accounting, and apply activity-based costing (ABC) to solve practical problems.</p> <p>CO2: Prepare cost sheet with elements of cost, calculate profit as per cost records.</p> <p>CO3: Calculate the Economic Order Quantity (EOQ) and demonstrate the preparation of stock ledger accounts</p> <p>CO4: Apply budgeting methods for controlling costs and improving organizational efficiency.</p>
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9	<p>Syllabus</p>
	<p>UNIT 1: Introduction To Cost And Management Accounting</p> <ul style="list-style-type: none"> ● Meaning, objective and importance of Cost and Management Accounting ● Functions and role of Cost Accounting Department in an organization ● Differentiate between Cost Accounting, Financial Accounting and Management Accounting. ● Various elements and classifications of cost and methods of costing. <p>UNIT 2: Classification Of Costs and Cost Sheet</p> <ul style="list-style-type: none"> ● Classification of costs, Cost of Sales, Cost Centre, Cost Unit. ● Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose ● Problems on preparation of cost sheet <p>UNIT 3: Material Cost</p> <ul style="list-style-type: none"> ● Meaning, need for and importance of material ● Preparation of Stock Ledger Account using FIFO and Weighted Average Method. ● Computation of Economic Order Quantity (EOQ) <p>UNIT 4: Budgeting and Budgetary Control</p> <ul style="list-style-type: none"> ● Meaning & objectives, Advantages and limitations of budgets ● Functional budgets, fixed and flexible budgets ● Practical problems of preparing flexible budgets and functional budgets

10	<p>Scheme of Examination and Assessment Pattern</p> <p>Paper – 100 Marks</p> <p>External Examination: Semester End External - 60 marks Time: 2:00 hours</p> <p>Format of Question Paper</p> <p>Attempt any 4 out of 6 questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Question No</th> <th style="text-align: center;">Nature of Questions</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td style="text-align: center;">Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td style="text-align: center;">Practical</td> <td style="text-align: center;">15</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical	15	Q2	Practical	15
Question No	Nature of Questions	Marks								
Q1	Practical	15								
Q2	Practical	15								

Q3	Practical	15
Q4	Practical	15
Q5	Practical	15
Q6	Practical/ Theory	15
		Total 60

Internal Examination: Continuous Evaluation - 40 marks



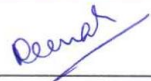
	Assessment / Evaluation	Marks
1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
		Total 40

11

REFERENCES:

1. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
3. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
6. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhya 

Name & Signature of the Dean: Dr. Gopichand Sharma 



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

**Second Year B.Com.
(Management Studies)**

Semester - III

**Title: Industry & Service Management (II)
(Strategic Financial Management)**

**Vertical - 2
Minor Subject - 4 Credits**

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

Title: Industry & Service Management (II)
(Strategic Financial Management)
Course Code: CHMMSIII7

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an advanced understanding of strategic financial management and its role in achieving long-term organizational objectives and sustainable value creation. It focuses on strategic financial planning, corporate valuation, capital budgeting, financing decisions, working capital management, and financial risk management from a managerial perspective. The course examines the integration of financial strategy with business strategy while addressing issues related to corporate governance, international finance, ethical decision-making, and technological transformation. It equips students with analytical and strategic skills required to make informed financial decisions in dynamic domestic and global business environments.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A)1: To develop an understanding of strategic financial management concepts and their role in supporting corporate strategy and value creation.</p> <p>CO(A)2: To familiarize students with strategic financial planning, investment appraisal, financing decisions, and working capital management techniques.</p> <p>CO(A)3: To provide knowledge of financial risk management, international financial practices, and corporate governance principles for effective financial decision-making.</p> <p>CO(A)4: To expose students to emerging trends, technological innovations, and ethical considerations influencing strategic financial management.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the concepts, principles, and strategic role of financial management in achieving organizational goals and enhancing shareholder value.</p>

CO2: Apply strategic financial planning, capital budgeting, financing, and working capital management techniques to support business decision-making.

CO3: Analyze capital structure decisions, financial risks, international financial issues, and corporate governance practices using appropriate financial tools and frameworks.

CO4: Evaluate strategic financial alternatives, technological innovations, and ethical considerations to recommend sustainable financial strategies for organizational growth and competitiveness.

9

Syllabus

Module 1: Foundations of Strategic Financial Management

1. **Introduction to Strategic Financial Management:** Meaning, scope, and objectives of SFM, Role of SFM in corporate strategy, Financial goals and strategy.
2. **Shareholder value maximization and stakeholder interests,** Strategic vs. operational finance, Emerging role of the finance manager.
3. **Financial Planning and Strategy Formulation,** Strategic planning process and financial implications, Financial modelling and forecasting.
4. **Types of financial plans,** Linking financial strategy with business strategy, Valuation Principles, Business valuation concepts and methods.

Module 2: Capital Budgeting & Capital Rationing

1. **Concept** – Need & Importance of Capital budgeting, Steps in Capital Investment Decisions.
2. **Techniques & process of Capital Budgeting,** Risk analysis in Capital Budgeting.
3. **Concept of Decision Tree Analysis,** Decision Tree Applications, Evaluation of lease vs. buy decisions, Types of leases and their financial implications.
4. **Meaning, Significance, Types – Methods of Capital Rationing,** Practical Problems.

Module 3: Strategic Financing Decisions

1. **Theories of capital structure,** Factors determining capital structure, Cost of capital, Leverage analysis, EBIT-EPS analysis.
2. **Theories of dividend policy,** Factors influencing dividend decisions, Types of dividend policies, Share buybacks.
3. **Types of shares,** Equity financing, types of Debt financing, Hybrid financing instruments, International financing options.
4. **Strategic importance of working capital,** Managing key components, Working capital financing strategies.

Module 4: Strategic Financial Risk Management

1. **Types of financial risks,** Risk identification, measurement, and evaluation, International financial risk management.
2. **International financial markets and institutions,** Foreign direct investment decisions, Management of exchange rate risk, International taxation.
3. **Principles of corporate governance,** Role of finance in corporate governance, Ethical issues in financial management.
4. **Impact of technology on financial strategies,** Digital transformation in finance,

Emerging financial instruments and markets, Financial and non-financial performance metrics.

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
TOTAL		60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (MCQs Based)	20
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
TOTAL		40

11

REFERENCES:

1. Khan & Jain, *Financial Management*, MC Graw Hill.
2. Van Horne & John Wachowiz, *Fundamentals of Financial Management*.
3. Dr. S. P. Gupta, *Financial Management*, Sahitya Bhawan Publication.
4. Prasanna Chandra, *Strategic Financial Management*, MC Graw Hill.
5. Ravi M. Kishore, *Strategic Financial Management*, Taxmann's.

Faculty of Interdisciplinary

Vertical 3: List of Open Elective Skill Based Courses for Second Year: Semester – III

Sr. No.	Nomenclature of the Paper
1	Data Analysis And Visualization Using Excel
2	2D Animation And Motion Graphics
3	Advance Tools Of AI For Economics And Education - I
4	English For Journalism And Advertising
5	Urbanization And Real Estate: Infrastructure, Technology And Urban Change
6	Tourism Marketing
7	Managing Family Wealth Through Family Office-III
8	Responsive & Modern Web Designing
9	Basics Of Nutrition -3
10	Reel Making For Media And Social Change
11	Preforming Art- Dance-3
12	Data Analysis With Excel And Power BI
13	Digital Political Strategy, AI And Public Engagement Skills
14	Psychology Of Personal Relationship-I
15	Introduction To Sociology And Digital Society
16	Mushroom Cultivation Training And Trading Level 3
17	Yogasanas: Intermediate Series
18	Perfumery Course Level 3
19	Workplace And Professional Skills
20	Beautician: Strategic Business Planning III
21	Current Trends In Fashion Designing: Financial Perspective Level 3
22	Basics Of Accounting-III
23	Digital Marketing -III
24	Advanced Trading Strategies In Stock Market



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

**Second Year B. Com.
(Accounting and Finance)**

Semester- III

Title: Mutual Fund Distributor- I

**Vertical - 4
VSC – 2 Credits**

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

Title: VSC – 2 Mutual Fund Distributor - I

Course Code: CHMAFIII4

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides students with a fundamental understanding of investment concepts and mutual fund operations in India. It explains the structure, types, advantages, and regulatory framework of mutual funds along with the role of SEBI and AMFI. The course also introduces the application of Artificial Intelligence (AI) and digital technologies in mutual fund investment, including AI-assisted SIP calculations, portfolio monitoring, e-KYC verification, and investor alerts. Students will gain both theoretical knowledge and practical understanding of modern investment practices using digital platforms and AI-enabled tools.
2	Vertical 4	VSC
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A) 1: To provide knowledge of investment fundamentals and mutual fund operations in India. CO(A) 2: To develop understanding of various mutual fund investment methods, regulations, and investor protection mechanisms. CO(A) 3: To introduce the role of Artificial Intelligence and digital technologies in mutual fund investment and portfolio management.	
8	Course Outcomes: Student will be able to CO1: Explain the concepts, structure, and types of mutual funds along with the regulatory framework in India. CO2: Apply knowledge of SIP, SWP, STP, NAV, and compounding in mutual fund investment decisions. CO3: Understand and evaluate the use of AI and digital applications in mutual fund investing, monitoring, and investor services.	

9

Syllabus**UNIT 1: Foundations Of Investment and Mutual Fund**

- Investment Fundamentals
- Introduction to Mutual Fund
- Structure of Mutual Fund
- Advantages and Limitations of Mutual Funds
- Classification of Mutual Funds
- Mutual Funds in India: SEBI Regulations
- Role of AMFI
- Introduction to Artificial Intelligence in Mutual Fund
- How digital apps simplify investing

UNIT 2: Investment In Mutual Fund

- Power of Compounding
- Lump sum Investment, SIP, SWP, STP, AI Assisted SIP Calculation
- KYC Process, Understanding e-KYC using AI verification
- Understanding NAV and its calculation, Entry Load and Exit Load
- Investor Protection Mechanisms
- AI assisted portfolio monitoring, AI notifications and alerts
- Ethical issues in AI in Mutual Fund Investment
- Case study

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Nature of Questions	Marks
Q1	Practical/theory	15
Q2	Practical/theory	15
Q3	Practical/theory	15
		Total 30



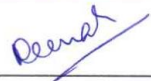
Internal Examination: Continuous Evaluation - 20 marks

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Project and Presentations / Viva	10
	TOTAL	20

REFERENCES:

1. Mutual Fund Foundation by National Institute of Securities Markets
2. Mutual Fund Distributor by National Institute of Securities Markets
3. How to Make a Fortune Through Mutual Funds: Hunt with the Hounds by Ashu Dutt
4. Bogle On Mutual Funds: New Perspectives for The Intelligent Investor by John C. Bogle
5. Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors by Sundar Sankaran
6. Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by John C. Bogle
7. Mutual Funds-Ladder to Wealth Creation by Vivek K Negi
8. A Guide to Indian Mutual Fund Investment by Dr. Susanta Kumar Mishra
9. Mutual Funds Made Easy! by Gerard W. Perritt
10. Mutual Funds for Dummies by Eric Tyson

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhya 

Name & Signature of the Dean: Dr. Gopichand Sharma 



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

Second Year B. Com.

**Semester- III
Vertical - 5**

**Ability Enhancement Course (English)
2 Credits**

**(To be offered to Students who
opted Sindhi AEC in Sem I & II)**

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

Title: Business Communication Skills
Course Code: CHMBCOMAECIII

Sr. No.	Heading	Particulars
1	Description the Course:	<p>In the contemporary business environment, communication is the cornerstone of success. Effective business communication enhances operational efficiency, fosters meaningful workplace relationships, and builds a strong public image. The evolution of digital tools and platforms has revolutionized traditional communication, making it crucial for aspiring professionals to master both conventional and modern techniques.</p> <p>This course equips learners with a comprehensive understanding of business communication- verbal, non-verbal, and digital- along with practical writing skills needed for professional documentation and correspondence. The aim is to prepare learners for real-world business interactions through a focus on clarity, conciseness, tone, structure, and etiquette across multiple communication formats and platforms.</p>
2	Vertical 4	Ability Enhancement Course
3	Type Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	<p>Course Objectives:</p> <p>CO(A)1: To introduce learners to the theoretical foundations and principles of effective business communication.</p> <p>CO(A)2: To develop skills in digital, interpersonal, and cross-cultural communication essential for the workplace.</p> <p>CO(A)3: To enhance learners' proficiency in writing business documents such as emails, reports, notices, and letters.</p> <p>CO(A)4: To build awareness of professional communication etiquette and practical problem-solving in organizational settings.</p>	

8	<p>Course Outcomes: Student will be able to</p> <p>CO-1: Understand and apply the core concepts and models of business communication in real-world contexts.</p> <p>CO-2: Demonstrate the ability to communicate professionally in digital and in-person formats.</p> <p>CO-3: Develop job-ready communication skills for writing effective business documents.</p> <p>CO-4: Exhibit awareness of communication dynamics in diverse, collaborative, and hierarchical workplace settings.</p>
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9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Foundations of Business Communication</p> <p>1. Basics of Communication in a Business Context</p> <ul style="list-style-type: none"> • Meaning, definition, objectives, and elements of communication • The communication process: sender, message, channel, receiver, feedback • Barriers to communication and strategies to overcome them <p>2. Types and Flows of Workplace Communication</p> <ul style="list-style-type: none"> • Internal communication: downward, upward, horizontal • External communication: stakeholders, clients, public • Verbal vs. non-verbal communication; formal vs. informal channels • Role of emotional intelligence in workplace communication <p>3. Digital and Social Media Communication</p> <ul style="list-style-type: none"> • Professional use of email, MS Teams, and Zoom • Workplace etiquette on WhatsApp, LinkedIn, Slack • Writing for digital media: brevity, tone, and clarity • Data privacy, cyber etiquette, and responsible sharing <p>UNIT II: Professional Business Correspondence and Documentation</p> <p>1. Business Letters</p> <ul style="list-style-type: none"> • Key components and formats • Common types: Inquiry, Complaint, Order, Resignation <p>2. Job-Related Correspondence</p> <ul style="list-style-type: none"> • Job application with resume • Appointment, appreciation, and resignation letters
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3. Professional Emails

- Job applications via email
- Writing and responding to official emails (e.g., meeting requests, follow-ups)

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Question No	Nature of Questions	Marks
Q. 1	Short Notes (Attempt any 3 out of 5) - Unit 1 OR Essay-Type Question (Attempt any 1 out of 2)- Unit 1	15
Q. 2	Short Notes (Attempt any 3 out of 5) - Unit 2 OR Essay-Type Question (Attempt any 1 out of 2)- Unit 2	15
	Total	30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Students are required to draft a job application letter along with a resume using the following AI assistance: Canva Resume Builder, Resume.oi, Zety, Novopresume, Rezi etc OR Prepare an effective LinkedIn profile for professional networking and career opportunities.	20
	Total	20



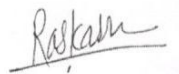
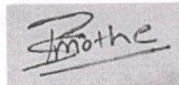
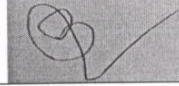
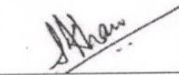
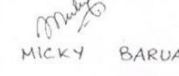

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2. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill Education, 2015.
3. Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2021.
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5. Sharma, R. C., and Krishna Mohan. *Business Correspondence and Report Writing*. 4th ed., Tata McGraw-Hill, 2007.
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10. Krizan, A. C., Patricia Merrier, Joyce Logan, and Karen Williams. *Business Communication*. 8th ed., Cengage Learning, 2010.
11. Sinha, K. K. *Business Communication*. Galgotia Publishing, 2003.
12. Ober, Scot. *Contemporary Business Communication*. 9th ed., Cengage Learning, 2014.
13. Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford University Press, 2012.
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Syllabus Committee:

Sr. No	Name of the Faculty	Designation and College	Signature
1.	Prof. (Dr.) Kailas Aute	Professor & Head, Dept. of English, Smt. CHM College	
2.	Prof. (Dr.) B. R. Hiramani,	(VC Nominee, University of Mumbai) Pancham Khemraj College, Sawantwadi	
3.	Prof. (Dr.) Vikas Raskar	(Subject Expert outside University) Hutatma Rajguru Mahavidyalay, Rajguru Nagar, Khed, (Affiliated to Savitribai Phule University)	
4.	Prof. (Dr.) Prashant Mothe	(Subject Expert outside University) Aadarsh Mahavidyalay, Umerga, Dharashiv, (Affiliated to Dr. Baba Saheb Ambedkar Marathwada University)	
5.	Mr. Ananda Pandhare	Asst. Professor, Dept. of English, Smt. CHM College	
6.	Ms. Sana Khan	Asst. Professor, Dept. of English, Smt. CHM College	
7.	Dr. Micky Barua	Faculty Vidyalankar Institute of technology, Alumni Member	 MICKY BARUA
8.	Ms. Sofy Verghese	Accenture, Industry Representative	

Name & Signature of the Ad-hoc BoS Chairperson: Prof. (Dr.) Kailas Aute

Name & Signature of the Dean: Prof. (Dr.) Nitin Arekar

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

**Second Year B.A
(Hindi)**

Semester – III

Title : हिंदी भाषा : कौशल के आधार

**Vertical - 5
Ability Enhancement Course 2 Credits**

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

Title : हिंदी भाषा : कौशल के आधार

Course Code : CHMAECHINIII

Sr.No.	Heading	Particulars
1.	Description of the Course :	विद्यार्थियों के लिए हिंदी एक सामान्य भाषा होने के साथ विशेष भाषा तब बन जाती है जब वह हिंदी के माध्यम से अपने कौशल में अभिवृद्धि करें, हिंदी के माध्यम से रोजगार के कई अवसरों को प्राप्त करें, इस दृष्टि से पाठ्यक्रम अत्यंत लाभवर्धक और उपयोगी सिद्ध होगा, हिंदी भाषा में कौशल विकास की असीम संभावनाएं हैं और कौशल के विभिन्न आयाम जुड़े हुए हैं जो अलग – अलग दिशाओं में देखे जा सकते हैं, पाठ्यक्रम विद्यार्थियों में लेखन, वाचन कौशल की अभिवृद्धि करने के साथ रोजगारपरक अवसर प्रदान करता है।
2.	Vertical : 5	AEC
3.	Type : Teaching Method	Theory + Practicum Lecture / Discussion / Presentation / Self Study, etc.
4.	Credit :	2 Credits
5.	Hours Allotted :	30 Hours
6.	Marks Allotted :	50 Marks
7.	Course Objectives : CO1 : विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना। CO2 : विद्यार्थियों को लेखन, वाचन कौशल से परिचय करते हुए अभिव्यक्ति की शैलियों का विकास करना। CO3 : विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषज्ञता दिलाना। CO4 : विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।	

8.	<p>Learning Outcomes :</p> <p>LO1 : विद्यार्थियों का लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा ।</p> <p>LO2 : विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन शक्ति, शैली का विकास होगा ।</p> <p>LO3 : विद्यार्थियों को लेखन, भाषण कौशल से भषिक – शक्ति, शैलियों का संवर्धन होगा विशेषज्ञता आएगी ।</p> <p>LO4 : विद्यार्थियों को लेखन, वाचन, श्रावण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा ।</p>
9.	Syllabus
	UNIT I : हिंदी भाषा कौशल के आधार
	<p>1.1 लेखन कौशल का अर्थ एवं स्वरूप लेखन कौशल की उपयोगिता एवं महत्व</p> <p>1.2 लेखन कौशल की विधियाँ एवं विशेषताएँ</p> <p>1.3 वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ</p> <p>1.4 वाचन कौशल की उपयोगिता एवं विधियाँ</p>
	UNIT II : हिंदी भाषा कौशल के आधार
	<p>2.1 भाषण कौशल का अर्थ एवं स्वरूप</p> <p>2.2 भाषण कौशल का महत्व एवं उपयोगिता</p> <p>2.3 भाषण कौशल की विधियाँ एवं विशेषताएँ</p> <p>2.4 श्रवण कौशल का अर्थ, स्वरूप एवं विशेषताएँ</p> <p>2.5 श्रवण कौशल का महत्व एवं उपयोगिता</p>

10.

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination : Semester End External – 30 Marks Time : 1:00 Hour

Format of Question Paper

All Questions are Compulsory

मूल्यांकन प्रारूप	इकाई	अंक
बाह्य मूल्यांकन		
प्रश्न 1 : चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए ।	इकाई 1	15
प्रश्न 2 : चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए ।	इकाई 2	15 □
कुल अंक		30

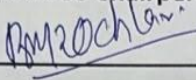
मूल्यांकन प्रारूप	अंक
आंतरिक मूल्यांकन	
<ul style="list-style-type: none"> ● AI Writing Tools की सहायता से हिंदी लेखन कौशल का अभ्यास, भाषा-संपादन, व्याकरण सुधार, सारांश लेखन एवं रचनात्मक लेखन करना। ● AI की सहायता से दिए गए विषयों पर भाषण, लेख, संवाद एवं लघु-प्रस्तुति तैयार करना तथा भाषा, शैली एवं प्रभावशीलता का विश्लेषण करना। ● AI Voice Tools का उपयोग करके हिंदी वाचन, भाषण, उच्चारण, स्वर, गति एवं प्रवाह का अभ्यास करना तथा AI आधारित Feedback प्राप्त करना। ● AI Speech-to-Text एवं Text-to-Speech Tools की सहायता से श्रवण एवं वाचन कौशल विकसित करना तथा उच्चारण की शुद्धता का अभ्यास करना। ● AI की सहायता से Reading Comprehension, प्रश्नोत्तर, शब्दार्थ, शब्दावली (Vocabulary) एवं भाषा-अभ्यास गतिविधियाँ तैयार करना। ● AI आधारित Mock Interview, Group Discussion तथा Public Speaking गतिविधियों के माध्यम से भाषण एवं संप्रेषण कौशल विकसित करना। ● AI की सहायता से हिंदी Podcast, Audio Narration एवं Listening Exercises तैयार करना तथा श्रवण कौशल का मूल्यांकन करना। 	20
कुल अंक	20

11.	संदर्भ ग्रंथ सूची – <ol style="list-style-type: none"><li data-bbox="343 168 1316 212">1. हिंदी भाषा शिक्षण के विविध आयाम – प्राध्यापक डॉ. राठौर, किनले एडिशन<li data-bbox="343 235 869 280">2. अभिनव पत्र लेखन – डॉ. अनिल सिंह<li data-bbox="343 291 1268 336">3. हिंदी के व्यावहारिक रूप – डॉ. संतोष मोटवानी, परिदृश्य प्रकाशन, मुंबई<li data-bbox="343 347 1204 392">4. हिंदी भाषा लेखन कौशल – गुलीबाबा पब्लिकेशन प्राइवेट लिमिटेड
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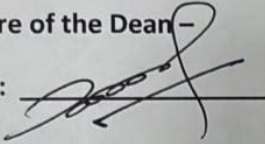
Bos in Hindi :

Sr No	Name of the Faculty	Designation and College
1.	Dr. Bhavna M.Rochlani	I/C HOD Asst. Professor CHM College Ulhasnagar
2.	Dr. Ajeet Kumar Rai	Associate Professor KC College Mumbai
3.	Dr. Santosh Motwani	Associate Professor RKT College Ulhasnagar

Name & Signature of the Ad-hoc BoS Chairperson -

Dr. Bhavna M. Rochlani : 

Name & Signature of the Dean -

Dr. Nitin Arekar : 



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

**Second Year BA/BCom/BSc/SFC
(Marathi)**

Semester - III

**Title: लेखन कौशल्ये – १ (कायालयीन
लेखनव्यवहार आणि पत्रव्यवहार)**

**Vertical - 5
AEC Subject - 2 Credits**

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

Title: लेखन कौशल्ये – १ (कायाजलयीन लेखनव्यवहार आणि पत्रव्यवहार)
Course Code: CHMAECMARIII

Sr. No.	Heading	Particulars
1	Description the Course:	लेखन ओळख ते लेखन कौशल्य हा बराच मोठा प्रवास आहे. वाचन आणि लेखनाच्या सरावाने, लेखन कौशल्य णवकणसत करता येते. बहुतेक वेळा आपि णमळवलेले ज्ञान हे णलणखत स्वरूपात मांडावे लागते. त्यासाठी आपि लेखन कौशल्याचे योग्य उपयोजन करतो. लेखने म्हिजे मजक र तांतोतांत उतरवि नव्हे. एखादे णनवेदन, वृत्त, णनबांध, पुस्तकाची णिपि, अजज याांसाठी लेखन आवश्यक असते. कायाजलयीन पत्रव्यवहार, कायजवृत्ते, नौदी, जाणहरात, णिप्पी ही सवज उपयोजत लेखन कौशल्ये आहेत. कायाजलयीन पत्रव्यवहार करि हे एक वेगळ्या प्रकारचे कौशल्य आहे. त्यातील काही उपयोजन कौशल्याांचा णवचार या अभ्यासपणत्रकेत अपेणित आहे. कायाजलयीन लेखन व्यवहार आणि पत्रव्यवहार या अभ्यासपणत्रकेत णशकणवला जाईल.
2	Vertical 5	AEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	CO(A)1: कायाजलयीन लेखन व्यवहार स्वरूप समजावून साांगि. CO(A)2: कायाजलयीन पत्रव्यवहाराचे स्वरूप समजावून साांगि., CO(A)3: प्रभावी कायाजलयीन लेखनासाठी आवश्यक असिाऱ्या िमता आाणि तांत्राांचा पररचय करून दि,
8	Course Outcomes: Student will be able to	CO1: णवदयार्थयाांना कायाजलयीन लेखन व्यवहाराचे स्वरूप समजेल, CO2: णवदयार्थयाांना कायाजलयीन पत्रव्यवहाराचे स्वरूप समजेल. CO3: प्रभावी कायाजलयीन लेखनासाठी आवश्यक असिाऱ्या तांत्राांचा णवदयार्थयाांना पररचय होईल.

9

Syllabus

UNIT I कायालयीन लेखनव्यवहार

१. जाहीर पणवेदन आणि माणहतीपत्रक
२. इणतवृत्त लेखन
३. णिप्पी लेखन

(६० णमणनिांच्या १५ ताणसका, श्रेयांकन १)

(सूचना : णवदयार्थयांमध्ये उपरोक्त कायाजलयीन लेखन व्यवहार व पत्रव्यवहार करण्यासाठी आवश्यक कौशल्ये व िमता णवकणसत

होतील या दृष्टीने णशिकांनी सराव करून घ्यावा.)

UNIT II: कायालयीन पत्रव्यवहार

१. कायाजलयीन/प्रशासणनक पत्र
२. नोकरीसाठी अजजलेखन
३. पत्रात्मक लेखन: नवी रूपे (शुभेच्छा, णनमांत्रि)

(६० णमणनिांच्या १५ ताणसका, श्रेयांकन-१)

(सूचना : णवदयार्थयांमध्ये उपरोक्त कायाजलयीन लेखन व्यवहार व पत्रव्यवहार करण्यासाठी आवश्यक कौशल्ये व िमता णवकणसत

होतील या दृष्टीने णशिकांनी सराव करून घ्यावा.)

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	Essay type question on Unit 1	10
Q2	Essay type question on Unit 2	10
Q3	MCQs 15 out of 20, 10 MCQs on each module	10
TOTAL		30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	<ul style="list-style-type: none">AI च्या साहाय्याने जाहीर णनवेदन आणि माणहतीपत्रक तयार करि. त्यामध्ये शीर्जक, उणिष्ट, कायजक्रमाचे वेळापत्रक, सांपकज इत्यादींची आकर्जक मांडी करि.AI साधने वापरून सभेचे Audio/Video नुसार इणतवृत्त तयार करि. 20 त्यानांतर णवद्यार्थ्यांनी त्यात आवश्यक ती सुधारि करि.AI चा वापर करून कायाजलयीन णिप्पी तयार करि. त्यातील भांरा, रचना, औपचारकता इत्यादींचे णिरी करून सुधाररत णिप्पी तयार करि.AI साधनांच्या माध्यमातून प्रशासणनक पत्रांचे णवणवध नमुनारूप तयार करि. भांरेची औपचारकता तपासि.AI साधनांच्या साहाय्याने नोकरीसाठी अजज तयार करि. णदलेल्या जाणहरातीवर आधाररत Cover Letter तयार करि.णवणवध प्रसांगांसाठी AI साधनांच्या आधारे णनमांत्रिपत्र व शभेच्छापत्र तयार करि.	20
TOTAL		20

11

REFERENCES:

१. प्रशासकीय लेखन, भाषा संचालनालय, महाराष्ट्र शासन, मुंबई, १९९६.
२. भाषिक सर्जन आणि उपयोजन, राजन गवस, अरुण शिंदे, गोमटेश पाटील, दर्पण प्रकाशन, पुणे, २०२२.
३. परब प्रकाश, *व्यावहारिक मराठी*, मिथुन प्रकाशन, डोंबिवली पूर्व, मुंबई, १९९८.
४. नाईक सदानंद, *राजभाषा मराठी, व्यावहारिक मराठी*, प्रका-नागरी सेवा प्रबोधिनी, मुंबई, २००२.
५. तावरे स्नेहल (संपा.), *व्यावहारिक मराठी*, स्नेहवर्धन प्रकाशन, पुणे, चौथी आवृत्ती, २०११.
६. केतकी मोडक, संतोष शेणई, सजाता शेणई (संपा.), *उपयोजित मराठी*, पद्मगंधा प्रकाशन, २०२२.
७. नसरीराबदकर ल. रा., *व्यावहारिक मराठी*, भाषा विकास संशोधन संस्था, कोल्हापूर, २०२३

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

Second Year

Semester- III

Title: Field project

**Vertical - 6
Field Project 2 Credits**

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

Title: Field Project

Sr. No.	Heading	Particulars
1	Description the Course:	The Field Project course, introduced under CHM Autonomy in alignment with the NEP 2020, aims to bridge theoretical knowledge with practical experience. It provides students with hands-on exposure to real-world socio-economic contexts through field visits, observation, and analysis in both urban and rural settings. By engaging directly with development-related issues, students enhance their research, problem-solving, and analytical skills while fostering social responsibility and environmental awareness. The course ultimately prepares learners for employability and active participation in nation-building.
2	Vertical 6	Field Project
3	Type & Teaching Methods	Field work
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	
	CO(A)1. To connect theoretical learning with real-world socio-economic contexts through practical field experiences.	
	CO(A)2. To develop analytical, problem-solving, and teamwork skills in addressing contemporary social issues.	
	CO(A)3. To cultivate an appreciation for research and its role in promoting societal and national development.	
8	Course Outcomes: students will be able to:	
	CO1: Apply classroom knowledge to analyze real-life socio-economic challenges effectively.	
	CO2: Demonstrate critical thinking, teamwork, and decision-making skills through field-based activities.	
	CO3: Reflect on the relevance of research and experiential learning in contributing to social and national progress.	

9

Guidelines for Field Project

Following are the general guidelines for the conduct of Field Project (Semester III & IV)

Head of the Department (HOD)/ Field Project Co-ordinator

1. To ensure that FP program aligns with departmental and academic objectives as per NEP Structure within syllabus framework.
2. Appointment of field project incharges from the faculty of the department for group of Students.
3. To conduct orientation of FP Supervisor and decide the time line of the project.
4. To support the student for Filed Project.

FP Supervisor:

1. To give Guidelines for the field project.
2. To monitor student progress and provide guidance.

Project (Dissertation) Report:

Students are required to submit a report of the field project at the end of the semester in following suggested format.

The project should be typed on A4 sheets
 Font Size 12, Times New Roman, 1.5 line Spacing
 The project report shall have student details with signature of Field Project Incharge and photographs if any and it should be of minimum of 10 pages.

10

Scheme of Examination and Assessment Pattern

External Examination: Semester End External - 30 marks


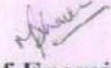
Format of Question Paper

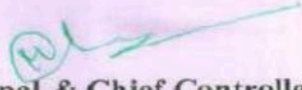
Nature of Evaluation	Marks
Field Project Report	30
Total 30	

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Involvement in Survey of Field Project /	05
2.	Field visit participation & completion	10
3.	Overall Impression	05
Total 20		

11	<p style="text-align: center;">Appendix I</p> <p style="text-align: center;">Attendance of the Student: Active Participation</p> <p>I, the undersigned Ms / Mr. _____ Roll No. ____ studying in the _____ Year of _____ Full-time Course is doing my project work under the guidance of Dr./Ms./Mr. _____, I wish to state that I have met my Internal guide on the following dates mentioned below for Project Guidance: -</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr.No.</th> <th style="text-align: center;">Date</th> <th style="text-align: center;">Signature of the Internal Guide</th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p style="text-align: center;">_____ Signature of the Candidate Supervisor</p> <p style="text-align: center;">_____ Signature of Field Project Supervisor</p>	Sr.No.	Date	Signature of the Internal Guide			
Sr.No.	Date	Signature of the Internal Guide					
	<p style="text-align: center;">Appendix II</p> <p style="text-align: center;">Name of the Department/College/Institute</p> <p style="text-align: center;">Certificate</p> <p>I hereby certify that Mr./Ms. _____ Student of _____ studying in _____, has completed a project titled _____ in the area of _____ specialization for the academic year 2025-2026 to the best of my knowledge the work of the student is original and the information included in the project is correct.</p> <p style="text-align: center;">_____ Field Project Supervisor</p> <p style="text-align: center;">_____ Head of the Department/Principal</p>						

 
Board of Examination


Principal & Chief Controller
Board of Examination

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

Second Year

Semester - III

Title: Cocurricular Course I

**Vertical - 6
CC Subject - 2 Credits**

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

Title: Cocurricular Course I
Course Code: CHMCCI6

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This student-friendly Co-Curricular Course is uniquely designed to promote holistic development through active participation in various college-based activities. Unlike traditional theory-based subjects, this course emphasizes hands-on involvement and experiential learning. Students are encouraged to explore their interests and talents by engaging in cultural, social, literary, sports, extension, or club-based events conducted by the college throughout the academic year.</p> <p>Participation will be recorded and assessed based on involvement, initiative, team spirit, creativity, and consistency. The aim is to nurture essential life skills such as leadership, communication, collaboration, and responsibility in a supportive, informal setting.</p> <p>This non-theory course offers students the opportunities and the freedom to learn beyond the classroom and grow into well-rounded individuals, contributing positively to campus life and society.</p>
2	Vertical 6	CC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p>CO(A)2: To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p>CO(A)3: To foster a sense of responsibility, leadership, and community engagement among students.</p> <p>CO(A)4: To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p>CO(A)5: To integrate classroom learning with experiential learning for holistic growth.</p>

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.</p> <p>CO2: Demonstrate improved communication, leadership, and teamwork skills.</p> <p>CO3: Exhibit increased awareness of social responsibility and civic engagement.</p> <p>CO4: Build confidence through creative, cultural, and intellectual expressions.</p> <p>CO5: Maintain a portfolio or activity log to track participation and personal development.</p>
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9	<h2>Syllabus</h2>
	<p>Unit I – Suggested Areas of Participation in the Activities</p> <ul style="list-style-type: none"> ● Cultural Events: Drama, dance, music, literary events, debates, etc. ● Social Outreach: Blood donation, awareness campaigns, cleanliness drives. ● Clubs & Societies: Photography, quiz, environment club, shram club, etc. ● Sports & Fitness: College tournaments, yoga, marathons, fitness challenges. ● Institutional Events: Foundation Day, Annual Day, College Festivals, Intercollegiate events. ● National Festivals: Independence Day, Republic Day, etc. <p>Unit II – Program Specific Topics</p> <ul style="list-style-type: none"> ● Workshops/Seminars: Report Writing, Personality Development, Soft Skills, Leadership Talks. ● Speak, Show, Shine: Presentation / Poster Presentation / Viva and Learning Experience. <p>Mode of Evaluation</p> <ul style="list-style-type: none"> ● Faculty Coordinator: To guide and evaluate student progress. ● Participation Proof: Certificates, photos, attendance records. ● Reflective Journal: Minimum 2–3 pages summarizing experiences, learning, and growth. ● Final Viva/Presentation: 5-minute talk on poster presentation and on overall learning.

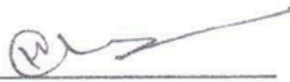
10	<p>Scheme of Examination and Assessment Pattern Based on 3 approved activities</p> <p>External Examination: Semester End External - 30 marks</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Activity No</th> <th>Nature of Activities</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Title of approved activity 1</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Title of approved activity 1</td> <td style="text-align: center;">10</td> </tr> </tbody> </table>	Activity No	Nature of Activities	Marks	Q1	Title of approved activity 1	10	Q2	Title of approved activity 1	10
Activity No	Nature of Activities	Marks								
Q1	Title of approved activity 1	10								
Q2	Title of approved activity 1	10								

	Q3	Title of approved activity 1	10
	TOTAL		30
Internal Examination: Continuous Evaluation - 20 marks			
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings



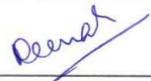
- *How to Win Friends and Influence People*
- *The 7 Habits of Highly Effective People*
- *Thinking, Fast and Slow*
- *Leaders Eat Last*
- *Talk Like TED*

Name & Signature of the Principal & Chairperson, Academic Council:


 Dr. Manju Lalwani Pathak



Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhya 

Name & Signature of the Dean: Dr. Gopichand Sharma 





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

**Bachelor of Commerce
(Accounting and Finance)
(Self-Financing Course)**

Semester – IV

**Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2025-2026**

Credit Structure

Program B.Com. (Accounting and Finance) (Sem. IV)

Level	Semester	Major	Minor	OE	VSC,SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum . Cr. / Sem.
		Mandatory						
5.0	II	Financial Accounting - IV (4)	ISM 4 (CRM)4	2	SEC: 2 Mutual Fund Distributor - II (2)	AEC: 2	FP: 2 CC: 2	22
		Cost Accounting - II (4)						
		08	4	2	2	2	4	22

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

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

**Second Year B. Com.
(Accounting and
Finance)**

Semester- IV

Title: Financial Accounting –IV

Vertical - 1

Major Subject - 4 Credits

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

Title: Financial Accounting-IV
Course Code CHMBAFIVI

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This course provides knowledge of company accounts, including preparation of final accounts, redemption of preference shares, and redemption of debentures as per the Companies Act, 2013. It develops practical understanding of accounting procedures, legal provisions, and problem-solving techniques related to corporate accounting.</p> <p>The course also introduces students to modern trends in accounting through Automated Financial Reporting and the role of Artificial Intelligence (AI) in financial reporting, real-time reporting systems, and digital transformation in accounting practices.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	<p>Course Objectives:</p> <p>CO(A) 1: To evaluate and prepare the financial statements of a company prepared according to Schedule III of the Companies Act, 2013, to assess its financial health.</p> <p>CO(A) 2: To calculate the minimum fresh issue of shares required to redeem preference shares, demonstrating an understanding of the provisions of Section 55 of the Companies Act, 2013.</p> <p>CO(A) 3: To explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013, and apply the Companies Rules to calculate the Debenture Redemption Reserve (DRR) and redemption procedure.</p> <p>CO(A) 4: To develop understanding of AI and automation in financial reporting processes.</p>	
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Prepare a complete set of financial statements, including the Profit and Loss Statement and Balance Sheet, for a given company based on provided data and in compliance with Schedule III of the Companies Act, 2013.</p>	

CO2: prepare journal entries and balance sheet to reflect the redemption of preference shares using the appropriate methods and accounting treatment.

CO3: Construct journal entries, ledger accounts, and a partial balance sheet to record the redemption of debentures using different methods

CO4: Identify the role of AI and automation in financial reporting.

CO5: Analyze the importance of real-time financial reporting in business organizations.

9

Syllabus

UNIT 1: Introduction to Company Accounts:

- Meaning of Company, Types of Company, Maintenance of Books of Accounts
- List of Statutory Books to be maintained by Public Company under Companies Act 2013.
- Preparation of Profit and Loss Statement Part II of Schedule III
- Preparation of Balance Sheet Part I of Schedule III
- Preparation of Final accounts of the Company

UNIT 2: Redemption of Preference Shares:

- Meaning of Redemption and the purpose of issuing redeemable preference shares
- Provisions of the Companies Act, 2013 regarding preference shares and their redemption.
- Methods of redemption of fully paid-up preference shares
- Problem sums based on Redemption of Preference Shares

UNIT 3: Redemption of Debentures

- Meaning of Redemption of Debentures
- Requirement of creation of a Debenture Redemption Reserve and creation of Debenture Redemption Fund
- Various methods of redemption of debentures.
- Accounting treatment of redemption of debentures
- Problem sums based on redemption of debentures

UNIT 4: Automated Financial Reporting:

- Introduction, Meaning and importance of Automated Financial Reporting
- Evolution from Manual to Automated Reporting Systems
- AI and Automation in Reporting
- Real-Time Financial Reporting and Digital Transformation in Accounting
- Role of Artificial Intelligence in Financial Reporting

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Practical	15
Q2	Practical	15
Q3	Practical	15
Q4	Practical	15
Q5	Practical / Theory (divided into 7 or 8 marks question)	15
Q6	Practical/ Theory (short notes)	15
		Total 60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
		Total 40

11**REFERENCES:**

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
4. (P) Ltd., New Delhi
5. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Jain, S. P., & Narang, K. L. (2018). Advanced accountancy (10th ed.). Kalyani Publishers.
7. Tulsian, P. C. (2018). Corporate accounting. S. Chand Publishing.
8. Ruchi, G., & Chaturvedi, R. (2019). Accounting for management. Taxmann Publications.
9. Maheshwari, S. N., & Maheshwari, S. K. (2018).
10. Corporate accounting. Vikas Publishing House.

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

**Second Year B. Com.
(Accounting and
Finance)**

Semester- IV

Title: Cost Accounting -II

Vertical - 1

Major Subject - 4 Credits

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

Title: Cost Accounting -II

Course Code CHMBAFIV2

Sr. No.	Heading	Particulars
1	Description the Course:	The course holds significant relevance in today's competitive business environment where cost control and optimization are crucial for profitability. Learners will gain hands-on experience in preparing detailed cost sheets, reconciling cost and financial accounts, managing contract costs and implementing process costing systems. These skills are immediately applicable across industries including manufacturing, construction, healthcare and professional services.
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A) 1: To apply contract costing principles including progress payments, retention money, and profit recognition on incomplete contracts</p> <p>CO(A) 2: To implement process costing systems including treatment of process losses, joint products, and by-products</p> <p>CO(A) 3: To understand the standard cost system and its applicability.</p> <p>CO(A) 4: To understand the concepts and applications of marginal costing for effective cost analysis and decision-making.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: To prepare a marginal cost sheet and apply technique for decision making.</p> <p>CO2: Prepare a contract account and other relevant accounting statements.</p> <p>CO3: Execute process costing calculations and prepare the necessary accounts.</p>

9

Syllabus**UNIT I: Process Costing**

- Meaning of Process Costing, Process loss
- Treatment of Normal, Abnormal Loss and Abnormal Gain in cost accounts
- Joint products and by products
- Problems sums based on Process Costing

UNIT II: Contract Costing

- Progress payments, Retention money, Contract accounts
- Accounting treatment of profit on incomplete contracts
- Contract Profit and Balance Sheet preparation, Escalation clause
- Problems sums based on Contract Costing

UNIT III: Standard costing:

- Preliminaries in installing of a standard cost system
- Material Cost variance
- Labour cost variance
- Variable overhead variances
- Fixed Overhead variances

UNIT IV: Marginal costing

- Meaning of absorption costing, Introduction to marginal costing
- Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing
- Cost Volume and Profit Analysis
- Break even analysis meaning and graphic presentation Margin of Safety, Key factor
- Practical problems based on using the marginal costing formulae

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours



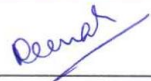
Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Practical	15
Q2	Practical	15
Q3	Practical	15
Q4	Practical	15

	Q5	Practical / Theory (divided into 7 or 8 marks question)	15
	Q6	Practical/ Theory (short notes)	15
			Total 60
	Assessment / evaluation		Marks
	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
	2.	Project and presentation / Viva	15
			Total 40
	Internal Examination: Continuous Evaluation - 40 marks		
11	REFERENCES: <ol style="list-style-type: none"> 1. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi 2. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi 3. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai 4. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai 5. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi 6. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 		

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhya 

Name & Signature of the Dean: Dr. Gopichand Sharma 



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

**Second Year B.Com.
(Management Studies)**

Semester - IV

**Title: Industry and Service Management - III
(Project & Customer Relationship Management)**

**Vertical - 2
Minor Subject - 4 Credits**

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

Title: Industry and Service Management - III
(Project & Customer Relationship Management)
Course Code: CHMBMSIV7

Sr. No.	Heading	Particulars
1	Description the Course:	This course examines the integration of Project Management (PM) and Customer Relationship Management (CRM)—two crucial pillars in modern industry and service sectors. Students will learn foundational concepts of project planning, execution, and evaluation while exploring CRM principles, strategies, technologies, and their application in delivering successful customer-centric projects. The course highlights the synergy between PM and CRM, emphasizing stakeholder needs, customer data management, conflict resolution, CRM implementation, risk management, e-CRM tools, and analytical CRM.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: Build foundational understanding of project management methodologies, CRM concepts, and customer-centric project approaches. CO(A)2: Equip students with practical skills for analyzing customer needs, managing stakeholders, and using CRM technologies for effective project execution. CO(A)3: Strengthen the ability to design, implement, and monitor CRM-focused projects, including handling change, challenges, and project risks. CO(A)4: Develop competencies in applying analytical CRM, e-CRM tools, and performance measurement techniques to enhance customer loyalty, satisfaction, and project success.	
8	Course Outcomes: Student will be able to CO1: Explain key concepts of project management and CRM, their principles, types. CO2: Analyze customer needs, stakeholder expectations, and CRM-based strategies that influence project planning and successful execution. CO3: Develop and evaluate CRM implementation plans, project timelines, resource allocation, and risk mitigation strategies.	

CO4: Apply advanced CRM tools such as e-CRM, customer segmentation, CLV analysis, and predictive analytics to improve customer experience and optimize project outcomes.

9

Syllabus

UNIT I: Foundations of Project Management and CRM

- Concepts of Project Management, Features and Need for project management, Principles of Project Management, Project Life Cycle and Methodologies
- Concept of Customer Relationship Management, Core principles, importance, and the evolution of CRM, Types of CRM
- Relation in Project Management and CRM, Role of Project Manager, Role of Consultants in Project Management and CRM
- Customer-Centric Project Management, effect of project decisions on customer data, The role of projects in implementing CRM strategies.

UNIT II: CRM Strategies for Project Success

- Customer Needs Analysis, Techniques for gathering and understanding customer requirements in projects, Stakeholder Management,
- Sales force automation, Customer service and support, customer data management
- Emerging CRM technologies, Effective communication strategies for managing customer expectations and project planning.
- Building Strong Customer Relationships, Techniques for fostering trust, managing conflict, and enhancing customer loyalty throughout the project.

UNIT III: Project Management for CRM Implementation

- Defining CRM project goals and objectives, Developing a CRM implementation plan, Resource allocation and budgeting.
- Managing CRM project timelines and deliverables, tracking project progress and performance, Addressing project challenges and risks.
- Customer feedback and expectations during project execution, Change management within CRM project implementation,
- Identifying and mitigating risks associated with CRM implementation, Proper communication with customers during project phases

UNIT IV: Advanced CRM Strategies and Project Optimization

- E-CRM: Concept -Features of e-CRM-Benefits of e-CRM - Social Networking and CRM -Mobile CRM- CRM v/s Digital Marketing -CRM in service industry in India
- Customer segmentation and targeting, Customer lifetime value analysis, Data mining and predictive analytics, Using analytical CRM data to optimize future projects,
- Enhancing customer satisfaction and loyalty, Personalized customer interactions, Using CRM data to improve Customer experience (CX)
- Measuring CRM project success and ROI, Lessons learned and best practices, Measuring CRM project success, Future trends in CRM and project management.

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
TOTAL		60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (MCQs Based)	20
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
TOTAL		40

11

REFERENCES:

- Project Management: A Professional Approach by K. Nagarajan - Published by Pearson
- Fundamentals of Project Management by Joseph Heagney - Published by PMI
- Project Management: Concepts, Techniques and Tools by Aditi Jaiswal and Alok Gakhar - Published by Prentice-Hall India
- Project Management: The Indian Context by Prasanna Chandra and K.S. Rajasekaran - Published by McGraw-Hill Education
- Project Management: A Systems Approach to Planning, Scheduling, and Controlling by Raghavan Srinivasan - Published by McGraw-Hill Education

- | | |
|--|--|
| | <ol style="list-style-type: none">5. Dilip Soman & Sara N-Marandi,” Managing Customer Value” 1st edition, 2014, Cambridge.6. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, 2008, PHI.7. Ken Burnett, the Handbook of Key “Customer Relationship Management”, 2010, Pearson Education.8. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective”, 2010 Excel Books, 2nd edition. |
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HSNC Board's

Smt. Chandibai Himathmal Mansukhani College

(Autonomous)

(Affiliated to the University of Mumbai)

University College Code: 217 | JD Office: T14



Faculty of Interdisciplinary

List of Skill Based Open Electives for Second Year: Semester – IV

Sr. No.	Semester IV Subject
1	Digital Interface, Web Design And Publishing
2	3D Modeling And Character Animation Fundamentals
3	Advance Tools Of AI For Economics And Education - II
4	English For Leadership and Strategic Communication
5	Urbanization And Real Estate: Applied Urban Planning, Design And Sustainable Cities
6	Travel Agency And Tour Operators Business
7	Managing Family Wealth Through Family Office-IV
8	Advanced Web Designing & Portfolio Development
9	Basics Of Nutrition - 4
10	Reel Strategy And Influencer Management
11	Preforming Art- Dance-4
12	Data Analysis Project Based Approach
13	Strategic Political Communication, Digital Governance And AI-Driven Public Engagement Skills
14	Psychology Of Personal Relationship-II
15	Digital Society And Social Change
16	Mushroom Cultivation Training And Trading Level 4
17	Pranayama And Yogic Breathing Practices
18	Perfumery Course Level 4
19	Career Launchpad: Communication And Employability Skills
20	Beautician: Strategic Business Planning -IV
21	Current Trends In Fashion Designing: Financial Perspective Level 4
22	Basics Of Accounting-IV
23	Digital Marketing -IV
24	Online Trading For Investment Management



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

**Second Year B. Com.
(Accounting and Finance)**

**Semester- IV
Title: SEC
MUTUAL FUND DISTRIBUTOR - II**

Vertical - 4

Major Subject - 2 Credits

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

Title of Paper: Mutual Fund Distributor – II
Course Code CHMBAFIV5

Sr. No.	Heading	Particulars
1	Description of the course:	This course provides an understanding of mutual fund distribution, channel management, risk, return, and performance evaluation of mutual funds in India. It focuses on the role of distributors, SEBI regulations, investor risk profiling, and performance measurement techniques. The course also introduces the application of Artificial Intelligence (AI) in mutual fund comparison, forecasting, portfolio analysis, and fraud detection to help learners understand modern trends in the mutual fund industry.
2	Vertical:	SEC
3	Type:	Theory and Practical
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives CO(A) 1: To develop understanding of mutual fund distribution channels, regulatory requirements, and the role of distributors and investment advisors. CO(A) 2: To explain the concepts of risk, return, and performance measurement of mutual funds using practical approaches. CO(A) 3: To introduce the use of Artificial Intelligence in mutual fund operations, investor profiling, forecasting, and portfolio analysis.	
8	Course Outcomes: Students will be able to CO1: Explain the functioning of mutual fund distribution systems, distributor responsibilities, and SEBI compliance requirements. CO2: Calculate and interpret various measures of returns and risk associated with mutual fund schemes. CO3: Apply AI-based tools and techniques for mutual fund comparison, risk profiling, forecasting, and portfolio analysis.	

Syllabus

UNIT 1 Fund Distribution and Channel Management Strategies (15 Hours)

- The role and importance of mutual fund distributors
- Different kinds of mutual fund distributors - Individual players & non-individual entities
- Modes of distribution
- Pre-requisites to become Distributor of a Mutual Fund
- Revenue for a mutual fund distributor
- Commission Disclosure mandated by SEBI
- Due Diligence Process by AMCs for Distributors of Mutual Funds
- Difference between Distributors and Investment Advisors
- Change of distributor
- AI based fund comparison

UNIT 2. Risk, Return and Performance of Funds (15 Hours)

- General Risk Factors
- Specific Risk Factors
- Factors that affect mutual fund performance
- Drivers of Returns and Risk in a Scheme
- Measures of Returns (Practical sums):
 - a. Simple Return,
 - b. Annualized Return,
 - c. Compounded Return,
 - d. Compounded Annual Growth Rate
- AI assisted forecasting of returns
- SEBI Norms regarding Representation of Returns by Mutual Funds in India
- AI based risk profiling of investors
- Measures of Risk: Calculation of Variance, Standard Deviation and Beta
- AI assisted portfolio analysis
- AI based fraud detection in Mutual Funds

10**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Theory	15
Q2	Theory	15
Q3	Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 10 marks question may be subdivided into 6 marks + 4 marks and 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.



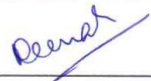
Internal Examination: Continuous Evaluation – 20 Marks

	Assessment/ Evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Answer in one sentence/ puzzles)	10
2.	Presentation or Viva / Case Study	10
	TOTAL	20

11**REFERENCES:**

- Mutual Fund Foundation by National Institute of Securities Markets
- Mutual Fund Distributor by National Institute of Securities Markets
- How to Make a Fortune Through Mutual Funds: Hunt with the Hounds by Ashu Dutt
- Bogle On Mutual Funds: New Perspectives for The Intelligent Investor by John Bogle
- Indian Mutual Funds Handbook 5th Edition: A Guide for Industry Professionals and Intelligent Investors by Sundar Sankaran
- Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor by John C. Bogle
- Mutual Funds-Ladder to Wealth Creation by Vivek K Negi
- A Guide to Indian Mutual Fund Investment by Dr. Susanta Kumar Mishra
- Mutual Funds Made Easy! by Gerard W. Perritt

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhya 

Name & Signature of the Dean: Dr. Gopichand Sharma 



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

Second Year B. Com.

**Semester- IV
Vertical - 5**

**Ability Enhancement Course (English)
2 Credits**

**(To be offered to Students who
opted Sindhi AEC in Sem I & II)**

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

Title: Advanced Business Communication Skills
Course Code:CHMBCOMAECIV

Sr. No.	Heading	Particulars
1	Description of the Course:	<p>The modern business world demands communication that is strategic, data-driven, digitally fluent, and culturally intelligent. With virtual offices, global teams, and technology-integrated operations, communication skills have evolved beyond traditional correspondence.</p> <p><i>Advanced Business Communication Skills</i> builds on foundational knowledge and introduces students to executive-level communication abilities. The course focuses on strategic communication, digital workplace tools, persuasive writing, professional etiquette, intercultural communication, and analytical documentation, preparing learners for real-world corporate responsibilities.</p>
2	Vertical 5	AEC: Advanced Business Communication Skills
3	Type Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To provide advanced understanding of business communication models and strategies.</p> <p>CO(A)2: To develop digital and intercultural communication skills essential for global workplaces.</p> <p>CO(A)3: To equip students with professional writing skills for reports, proposals, emails, and letters.</p> <p>CO(A)4: To enhance presentation, negotiation, and analytical communication abilities.</p> <p>CO(A)5: To build professionalism, etiquette, and ethical communication judgment.</p>

8	<p>Course Outcomes: After completing this course, learners will be able to:</p> <p>CO-1: Implement advanced communication strategies in professional business contexts.</p> <p>CO-2: Communicate effectively using digital tools and virtual platforms.</p> <p>CO-3: Draft structured, persuasive, and professional business documents.</p> <p>CO-4: Demonstrate professional etiquette in meetings, group work, interviews, and corporate communication.</p> <p>CO-5: Analyze and solve workplace communication problems through case-based approaches.</p>
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9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Advanced Concepts in Business & Digital Communication (15 Hours)</p> <p>1. Strategic Business Communication</p> <ul style="list-style-type: none"> • Advanced models of corporate communication • Managerial communication and decision-making • Communication ethics and governance • Communication in crisis and conflict situations <p>2. Workplace Communication Dynamics</p> <ul style="list-style-type: none"> • Multigenerational workforce communication • Communication across hierarchies and cross-functional teams • Basics of negotiation and conflict resolution • Professional listening and feedback skills <p>3. Digital Communication & Virtual Workplace</p> <ul style="list-style-type: none"> • Email etiquette in global communication • Virtual meeting etiquette: scheduling, agendas, minutes • Writing for digital media: micro-content, announcements, social media tone <p>4. Intercultural & Global Communication</p> <ul style="list-style-type: none"> • Cultural sensitivity in global communication • Communicating with international clients • Cross-border etiquette: greetings, tone, time zones
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UNIT II: Professional Business Correspondence & Practical Documentation (15 Hours)

• **Business Reports & Practical Documentation**

- 1 Project summary report
- 2 Market survey/product analysis report
- 3 Service recovery / apology letter as a customer care executive
- 4 Negotiation letter (discount / delivery terms)

• **Proposals, Social Media Writing & Corporate Profiles**

1. Proposal for a new campus event
2. Proposal for a small business idea
3. Writing Instagram captions for a brand
4. Preparing a short promotional message for a product

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

All questions are compulsory:

Question No	Nature of Questions	Marks
Q. 1	Short Notes (Attempt any 3 out of 5) - Unit 1 OR Attempt Essay Type question. (1 out of 2) - Unit 1	15
Q. 2	Short Notes (Attempt any 3 out of 5) - Unit 2 OR Attempt Essay Type question. (1 out of 2) - Unit 2	15
Total		30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Written Assignment: The students are required to attempt any one of the following using AI applications: (Eg: Gamma AI, Beautiful.ai, etc) <ul style="list-style-type: none"> • Preparing a short promotional message for a product • Market Survey Report / A Business Proposal 	20
Total		20


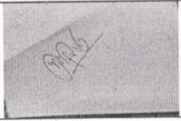

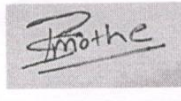
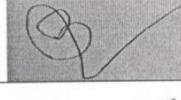
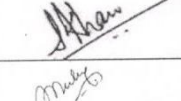
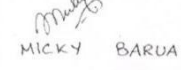

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REFERENCES:

- 1 Balan, K. R. *Effective Communication*. Himalaya Publishing House, 2004.
- 2 Bovee, Courtland L., and John V. Thill. *Business Communication Today*. 14th ed., Pearson, 2021.

- 3 Chaturvedi, P. D., and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. 3rd ed., Pearson Education, 2011.
- 4 Gerson, Steven M., and Sharon J. Gerson. *Technical Communication: Process and Product*. 9th ed., Pearson, 2021.
- 5 Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2021.
- 6 Kaul, Asha. *Business Communication*. 2nd ed., PHI Learning, 2009.
- 7 Krizan, A. C., et al. *Business Communication*. 8th ed., Cengage Learning, 2010.
- 8 Lesikar, Raymond V., et al. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill Education, 2015.
- 9 Locker, Kitty O., and Donna Kienzler. *Business and Administrative Communication*. 11th ed., McGraw-Hill Education, 2021.
- 10 Mehra, Payal. *Business Communication for Managers*. Pearson Education, 2012.
- 11 Mitra, Barun K. *Effective Technical Communication: A Guide for Scientists and Engineers*. Oxford University Press, 2007.
- 12 Mohan, Krishna, and Meera Banerji. *Developing Communication Skills*. Macmillan India, 2001.
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- 14 Ober, Scot. *Contemporary Business Communication*. 9th ed., Cengage Learning, 2014.
- 15 Rai, Urmila. *Business Communication*. Himalaya Publishing House, 2010.
- 16 Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford University Press, 2012.
- 17 Sehgal, M. K., and Vandana Khetarpal. *Business Communication*. Excel Books, 2006.
- 18 Sharma, R. C., and Krishna Mohan. *Business Correspondence and Report Writing*. 4th ed., Tata McGraw-Hill, 2007.
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- 20 Taylor, Shirley. *Model Business Letters, Emails and Other Business Documents*. 7th ed., Pearson Education, 2012.

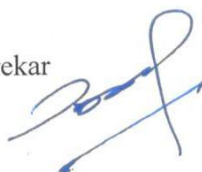
Syllabus Committee:

Sr. No	Name of the Faculty	Designation and College	Signature
1.	Prof. (Dr.) Kailas Aute	Professor & Head, Dept. of English, Smt. CHM College	
2.	Prof. (Dr.) B. R. Hiramani,	(VC Nominee, University of Mumbai) Pancham Khemraj College, Sawantwadi	
3.	Prof. (Dr.) Vikas Raskar	(Subject Expert outside University) Hutatma Rajguru Mahavidyalay, Rajguru Nagar, Khed, (Affiliated to Savitribai Phule University)	
4.	Prof. (Dr.) Prashant Mothe	(Subject Expert outside University) Aadarsh Mahavidyalay, Umerga, Dharashiv, (Affiliated to Dr. Baba Saheb Ambedkar Marathwada University)	
5.	Mr. Ananda Pandhare	Asst. Professor, Dept. of English, Smt. CHM College	
6.	Ms. Sana Khan	Asst. Professor, Dept. of English, Smt. CHM College	
7.	Dr. Micky Barua	Faculty Vidyalankar Institute of technology, Alumni Member	 MICKY BARUA
8.	Ms. Sofy Verghese	Accenture, Industry Representative	

Name & Signature of the Ad-hoc BoS Chairperson: Prof. (Dr.) Kailas Aute



Name & Signature of the Dean: Prof. (Dr.) Nitin Arekar



**Smt. Chandibai Himathmal Mansukhani
College**

(Autonomous)

Second Year B.A

(Hindi)

Semester – IV

Title : हिंदी भाषा : व्यावहारिक प्रयोग

Vertical - 5

AEC – 2 Credits

with effect from

Academic Year 2025-2026

Title : हिंदी भाषा : व्यावहारिक प्रयोग**Course Code : CHMAECHINIV**

Sr.No.	Heading	Particulars
1.	Description of the Course :	<p>भाषा का जीवन में सदैव महत्व रहा है, जीवन और भाषा का चोली – दामन का संबंध है, जब हमारी भाषा मधुर और सार्थक होती है तो श्रेता पर विशिष्ट प्रभाव पड़ता है, भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मुनष्य जीवन में कहीं भी असफल नहीं हो सकता है, इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी करते हैं, वर्तमान युग में रोजगार में बहुत से क्षेत्र भाषा से जुड़े हुए हैं, जिसके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं, भाषाई क्षमता हमारे विचारों की संवाहक होती है, आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है, इन माध्यमों में भाषा ही सशक्त तत्व है जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है, भाषा का महत्व हर समय, हर माध्यम में रहा है, परंतु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है। आज हिंदी अंतरराष्ट्रीय स्तर पर प्रयोग में लाई जा रही है, तकनीक, सूचना प्रौद्योगिकी सोशल मीडिया, राजनीति की भाषा हिंदी बन चुकी है, जीवन में कई क्षेत्रों में व्यावहारिक स्तर पर हमें अपनी भाषा के लिखित स्वरूप के कार्यों को करना होता है और ऐसे में कार्य-दक्षता महत्व रखती है, हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्हीं पहलुओं को ध्यान में रखते हुए इस पाठ्यक्रम का गठन किया गया है, हम हिंदी भाषा को सही और शुद्ध रूप में प्रयोग कर अभिव्यक्ति को सफल बनाए और बिना व्याकरण के यह संभव नहीं है, इस दृष्टि से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा</p>
2.	Vertical : 5	AEC
3.	Type : Teaching Methods :	Theory + Practium Lecture / Discussion / Presentation / Self Study, etc.

4.	Credit :	2 Credits (1 Credit = 15 Hours for Theory)
5.	Hours Allotted :	30 Hours
6.	Marks Allotted :	50 Marks
7.	Course Objectives :	<ol style="list-style-type: none"> 1. विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना । 2. विद्यार्थियों को राजभाषा हिंदी के संवैधानिक महत्त्व से परिचित करवाना । 3. विद्यार्थियों को संज्ञा आदि का ज्ञान प्रदान करना । 4. विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिन्हों आदि का ज्ञान प्रदान करना ।
	Learning Outcomes :	<p>LO1 : विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी ।</p> <p>LO2 : विद्यार्थियों को राजभाषा हिंदी के संवैधानिक महत्त्व की जानकारी प्राप्त होगी ।</p> <p>LO3 : विद्यार्थियों को हिंदी – संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा ।</p> <p>LO4 : विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिन्हों आदि का ज्ञान प्राप्त होगा ।</p>
9.	Syllabus	
	UNIT I :	
	1. हिंदी भाषा – सामान्य परिचय	
	2. राजभाषा हिंदी – संवैधानिक महत्त्व	
	3. वर्णमाला – स्वर एवं व्यंजन	
	4. शब्द भेद – सामान्य परिचय (संज्ञा आदि)	
	UNIT II :	
	1. वाक्य – सामान्य परिचय	
	2. वर्तनी – शुद्धता का प्रयोग एवं सावधानियाँ	
	3. कारक एवं विराम चिन्ह	
	4. निबंध लेखन – (सामाजिक निबंध, आत्मकथात्मक निबंध, समसामायिक निबंध)	

10.

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination : Semester End External – 30 Marks Time : 1:00 Hours

Format of Question Paper

All Questions are Compulsory

मूल्यांकन प्रारूप	इकाई	अंक
बाह्य मूल्यांकन		
प्रश्न 1 : चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए ।	इकाई 1	15
प्रश्न 2 : चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए ।	इकाई 2	15
	कुल अंक	30

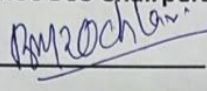
मूल्यांकन प्रारूप	अंक
आंतरिक मूल्यांकन	
<ul style="list-style-type: none"> ● AI की सहायता से हिंदी भाषा, राजभाषा हिंदी एवं उसके संवैधानिक महत्त्व पर शोध, सारांश एवं डिजिटल प्रस्तुति (Presentation) तैयार करना। ● AI Grammar एवं Writing Tools का उपयोग करके वर्णमाला, शब्द-भेद, वाक्य-रचना, कारक, विराम-चिह्न तथा वर्तनी शुद्धता का अभ्यास करना एवं त्रुटियों का विश्लेषण करना। ● AI की सहायता से हिंदी व्याकरण पर आधारित प्रश्नसंच (Question Bank), Quiz तथा Interactive अभ्यास-पत्र तैयार करना। ● AI Writing Tools का उपयोग करके सामाजिक, आत्मकथात्मक एवं समसामयिक विषयों पर निबंध लेखन करना तथा AI द्वारा तैयार निबंध और विद्यार्थी द्वारा लिखे गए निबंध का तुलनात्मक विश्लेषण करना। ● AI की सहायता से कठिन शब्दों के अर्थ, पर्यायवाची, विलोम, शब्दावली तथा सरल भाषा में व्याख्या तैयार करना। ● AI Voice Tools का उपयोग करके शुद्ध उच्चारण, वाचन एवं मौखिक अभिव्यक्ति का अभ्यास करना तथा उच्चारण संबंधी Feedback प्राप्त करना। 	20
कुल अंक	20

11.	<p>संदर्भ ग्रंथ सूची –</p> <ol style="list-style-type: none">1. बाबूराम सक्सेना – सामान्य भाषा विज्ञान, हिंदी साहित्य सम्मेलन, प्रयाग ।2. कामताप्रसाद गुरू – हिंदी व्याकरण, लोकभारती प्रकाशन, इलाहाबाद ।3. आचार्य देवेन्द्र नाथ शर्मा – भाषा विज्ञान की भूमिका, राधाकृष्ण प्रकाशन, दिल्ली ।4. भाषा विज्ञान एवं भाषा शास्त्र – कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी ।5. भोलानाथ तिवारी, भाषा विज्ञान, किताब महल, इलाहाबाद ।
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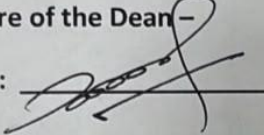
BoS in Hindi :

Sr No	Name of the Faculty	Designation and College
1.	Dr. Bhavna M. Rochlani	I/C HOD Asst. Professor CHM College Ulhasnagar
2.	Dr. Ajeet Kumar Rai	Associate Professor KC College Mumbai
3.	Dr. Santosh Motwani	Associate Professor RKT College Ulhasnagar

Name & Signature of the Ad-hoc BoS Chairperson -

Dr. Bhavna M. Rochlani : 

Name & Signature of the Dean -

Dr. Nitin Arekar : 



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

Second Year

Semester- IV

Title: Field project

**Vertical - 6
Field Project 2 Credits**

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

Title: Field Project

Sr. No.	Heading	Particulars
1	Description the Course:	The Field Project course, introduced under CHM Autonomy in alignment with the NEP 2020, aims to bridge theoretical knowledge with practical experience. It provides students with hands-on exposure to real-world socio-economic contexts through field visits, observation, and analysis in both urban and rural settings. By engaging directly with development-related issues, students enhance their research, problem-solving, and analytical skills while fostering social responsibility and environmental awareness. The course ultimately prepares learners for employability and active participation in nation-building.
2	Vertical 6	Field Project
3	Type & Teaching Methods	Field work
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	
		1. To connect theoretical learning with real-world socio-economic contexts through practical field experiences. 2. To develop analytical, problem-solving, and teamwork skills in addressing contemporary social issues. 3. To cultivate an appreciation for research and its role in promoting societal and national development.
8	Learning Outcomes:	
	students will be able to:	
		LO1: Apply classroom knowledge to analyze real-life socio-economic challenges effectively. LO2: Demonstrate critical thinking, teamwork, and decision-making skills through field-based activities. LO3: Reflect on the relevance of research and experiential learning in contributing to social and national progress.

Guidelines for Field Project

Following are the general guidelines for the conduct of Field Project (Semester III & IV)

Head of the Department (HOD)/ Field Project Co-ordinator

1. To ensure that FP program aligns with departmental and academic objectives as per NEP Structure within syllabus framework.
2. Appointment of field project incharges from the faculty of the department for group of Students.
3. To conduct orientation of FP Supervisor and decide the time line of the project.
4. To support the student for Filed Project.

FP Supervisor:

1. To give Guidelines for the field project.
2. To monitor student progress and provide guidance.

Project (Dissertation) Report:

Students are required to submit a report of the field project at the end of the semester in following suggested format.

The project should be typed on A4 sheets
 Font Size 12, Times New Roman, 1.5 line Spacing
 The project report shall have student details with signature of Field Project Incharge and photographs if any and it should be of minimum of 10 pages.

10

Scheme of Examination and Assessment Pattern

External Examination: Semester End External - 30 marks
Format of Question Paper

Nature of Evaluation	Marks
Field Project Report	30
Total 30	

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Involvement in Survey of Field Project /	05
2.	Field visit participation & completion	10
3.	Overall Impression	05
		Total 20

<p>11</p>	<p style="text-align: center;">Appendix I</p> <p style="text-align: center;">Attendance of the Student: Active Participation</p> <p>I, the undersigned Ms / Mr. _____ Roll No. ___ studying in the _____ Year of _____ Full-time Course is doing my project work under the guidance of Dr./Ms./Mr. _____, I wish to state that I have met my Internal guide on the following dates mentioned below for Project Guidance: -</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr.No.</th> <th style="text-align: center;">Date</th> <th style="text-align: center;">Signature of the Internal Guide</th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of the Candidate Supervisor</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of Field Project Supervisor</p>	Sr.No.	Date	Signature of the Internal Guide			
Sr.No.	Date	Signature of the Internal Guide					
	<p style="text-align: center;">Appendix II</p> <p style="text-align: center;">Name of the Department/College/Institute</p> <p style="text-align: center;">Certificate</p> <p>I hereby certify that Mr./Ms. _____ Student of _____ studying in _____, has completed a project titled _____ in the area of _____ specialization for the academic year 2025-2026 to the best of my knowledge the work of the student is original and the information included in the project is correct.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Field Project Supervisor</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Head of the Department/Principal</p>						

[Handwritten Signature]
Board of Examination

[Handwritten Signature]
**Principal & Chief Controller
Board of Examination**

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

Second Year

Semester - IV

Title: Cocurricular Course I

**Vertical - 6
CC Subject - 2 Credits**

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

Title: Cocurricular Course I
Course Code: CHMCCI6

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This student-friendly Co-Curricular Course is uniquely designed to promote holistic development through active participation in various college-based activities. Unlike traditional theory-based subjects, this course emphasizes hands-on involvement and experiential learning. Students are encouraged to explore their interests and talents by engaging in cultural, social, literary, sports, extension, or club-based events conducted by the college throughout the academic year.</p> <p>Participation will be recorded and assessed based on involvement, initiative, team spirit, creativity, and consistency. The aim is to nurture essential life skills such as leadership, communication, collaboration, and responsibility in a supportive, informal setting.</p> <p>This non-theory course offers students the opportunities and the freedom to learn beyond the classroom and grow into well-rounded individuals, contributing positively to campus life and society.</p>
2	Vertical 6	CC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	<p>Course Objectives:</p> <p>CO(A)1: To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p>CO(A)2: To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p>CO(A)3: To foster a sense of responsibility, leadership, and community engagement among students.</p> <p>CO(A)4: To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p>CO(A)5: To integrate classroom learning with experiential learning for holistic growth.</p>	

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.</p> <p>CO2: Demonstrate improved communication, leadership, and teamwork skills.</p> <p>CO3: Exhibit increased awareness of social responsibility and civic engagement.</p> <p>CO4: Build confidence through creative, cultural, and intellectual expressions.</p> <p>CO5: Maintain a portfolio or activity log to track participation and personal development.</p>
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9	<h2>Syllabus</h2>
	<p>Unit I – Suggested Areas of Participation in the Activities</p> <ul style="list-style-type: none"> ● Cultural Events: Drama, dance, music, literary events, debates, etc. ● Social Outreach: Blood donation, awareness campaigns, cleanliness drives. ● Clubs & Societies: Photography, quiz, environment club, shram club, etc. ● Sports & Fitness: College tournaments, yoga, marathons, fitness challenges. ● Institutional Events: Foundation Day, Annual Day, College Festivals, Intercollegiate events. ● National Festivals: Independence Day, Republic Day, etc. <p>Unit II – Program Specific Topics</p> <ul style="list-style-type: none"> ● Workshops/Seminars: Report Writing, Personality Development, Soft Skills, Leadership Talks. ● Speak, Show, Shine: Presentation / Poster Presentation / Viva and Learning Experience. <p>Mode of Evaluation</p> <ul style="list-style-type: none"> ● Faculty Coordinator: To guide and evaluate student progress. ● Participation Proof: Certificates, photos, attendance records. ● Reflective Journal: Minimum 2–3 pages summarizing experiences, learning, and growth. ● Final Viva/Presentation: 5-minute talk on poster presentation and on overall learning.


10	<p>Scheme of Examination and Assessment Pattern Based on 3 approved activities</p> <p>External Examination: Semester End External - 30 marks</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Activity No</th> <th style="text-align: center;">Nature of Activities</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td style="text-align: center;">Title of approved activity 1</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td style="text-align: center;">Title of approved activity 1</td> <td style="text-align: center;">10</td> </tr> </tbody> </table>	Activity No	Nature of Activities	Marks	Q1	Title of approved activity 1	10	Q2	Title of approved activity 1	10
Activity No	Nature of Activities	Marks								
Q1	Title of approved activity 1	10								
Q2	Title of approved activity 1	10								

	Q3	Title of approved activity 1	10
	TOTAL		30
Internal Examination: Continuous Evaluation - 20 marks			
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings



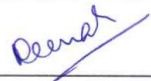
- *How to Win Friends and Influence People*
- *The 7 Habits of Highly Effective People*
- *Thinking, Fast and Slow*
- *Leaders Eat Last*
- *Talk Like TED*

Name & Signature of the Principal & Chairperson, Academic Council:


 Dr. Manju Lalwani Pathak



Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhya 

Name & Signature of the Dean: Dr. Gopichand Sharma 





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

Bachelor of Commerce
(Accounting and Finance)
(Self-Financing Course)

Semester – V

Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2026-2027

Credit Structure

Program B.Com. (Accounting and Finance) (Sem. V)

Level	Semester	Major		Minor	OE	VSC,SEC C (VSEC)	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem .
		Mandatory	Electives					
5.5	V	Financial Accounting - V (4) Direct and Indirect Tax – I (4) Indian Knowledge System in Accounting and Finance (2)	Corporate Financial Reporting – I (4)	Industry and Service Management – IV Production, Operations and Design Thinking (4)	-	Sustainability Reporting Standards (2)	Community Engagement Project (CEP) :2	22

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- V

Title: Financial Accounting V

**Vertical - 1
Major - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Financial Accounting V
Course Code: CHMBAFV1

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides learners with knowledge of corporate accounting, investment accounting, and regulatory compliance. It covers underwriting of shares and debentures, accounting for amalgamation, absorption, and reconstruction under AS–14, and investment accounting under AS–13. The course develops analytical and problem-solving skills in corporate restructuring, capital management, and investment reporting, preparing students for careers in accounting, finance, auditing, investment management, and professional qualifications such as CA, CMA, and CS.
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A) 1: To understand the concept and legal framework of underwriting of shares and debentures, including the roles and liabilities of various intermediaries.</p> <p>CO(A) 2: To apply Accounting Standard–14 in accounting for amalgamation, absorption, and external reconstruction, with special emphasis on the purchase method.</p> <p>CO(A) 3: To analyze the need, methods and legal provisions relating to internal reconstruction of companies and their accounting treatment.</p> <p>CO(A) 4: To evaluate and apply Accounting Standard–13 for investment accounting in shares and debentures, including valuation and cost determination.</p>

<p>8</p>	<p>Course Outcomes: Student will be able to</p> <p>CO1: Understand the concept, legal provisions, and accounting treatment of underwriting of shares and debentures.</p> <p>CO2: Apply AS-14 in accounting for amalgamation, absorption, and external reconstruction using the purchase method.</p> <p>CO3: Analyze the methods, legal provisions, and accounting treatment of internal reconstruction.</p> <p>CO4: Apply AS-13 for accounting and valuation of investments in shares and debentures.</p>
<p>9</p>	<p style="text-align: center;">Syllabus</p> <p>Unit 1: Underwriting of Shares and Debentures</p> <ul style="list-style-type: none"> ● Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract. ● Application of Artificial Intelligence in Share Underwriting and Risk Assessment ● Practical problems including Journal Entries. <p>Unit 2: AS – 14 – Amalgamation, Absorption and External Reconstruction</p> <ul style="list-style-type: none"> ● Types of amalgamation – merger and purchase ● Accounting for amalgamation – Pooling of interest method and purchase method ● Computation of Purchase Consideration and treatment under purchase method only ● Amalgamation post balance sheet date ● Disclosure requirement of AS 14 <p>Unit 3: Internal Reconstruction</p> <ul style="list-style-type: none"> ● 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, and vice versa with relevant legal provisions of Companies Act 2013. <p>Unit 4: Investment Accounting (w.r.t. Accounting Standard – 13)</p> <ul style="list-style-type: none"> ● Forms and Classification of Investments ● How to compute the Cost of Investments: Current Investments, Long term Investments, Investment Properties ● Disclosure Requirements as per AS 13 ● AI-Based Analysis of Investment Trends.

10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 100 Marks External Examination: Semester End External - 60 marks Time: 2:00 hours Format of Question Paper Attempt any 4 out of 6 questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Question No</th> <th style="width: 65%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Practical / Theory</td> <td>15</td> </tr> <tr> <td>Q2</td> <td>Practical / Theory</td> <td>15</td> </tr> <tr> <td>Q3</td> <td>Practical / Theory</td> <td>15</td> </tr> <tr> <td>Q4</td> <td>Practical / Theory</td> <td>15</td> </tr> <tr> <td>Q5</td> <td>Practical / Theory</td> <td>15</td> </tr> <tr> <td>Q6</td> <td>Practical / Theory</td> <td>15</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td>60</td> </tr> </tbody> </table> <p>Note: 15 marks question is subdivided into 8 marks + 7 marks. Internal Examination: Continuous Evaluation - 40 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 85%;">Assessment / evaluation</th> <th style="width: 10%;">Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)</td> <td>20</td> </tr> <tr> <td>2.</td> <td>Group Presentations / Role Play / Viva (Physical / Online Mode)</td> <td>20</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total:</td> <td>40</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical / Theory	15	Q2	Practical / Theory	15	Q3	Practical / Theory	15	Q4	Practical / Theory	15	Q5	Practical / Theory	15	Q6	Practical / Theory	15	Total		60		Assessment / evaluation	Marks	1.	Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20	2.	Group Presentations / Role Play / Viva (Physical / Online Mode)	20	Total:		40
Question No	Nature of Questions	Marks																																			
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Total:		40																																			
11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi 2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi 3. Advanced Accountancy by R.L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi 4. Modern Accountancy by Mukherjee and Hanif, Tata Me. Grow Hill and Co. Ltd., Mumbai 5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi 6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai 																																				

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- V

Title: Direct and Indirect Tax – I (Direct Tax)

**Vertical - 1
Major - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Direct and Indirect Tax – I (Direct Tax)

Course Code: CHMBAFV2

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This course provides learners with a comprehensive, structured, and practice-oriented understanding of the principles and provisions of Direct Taxation in India, with a primary focus on the framework introduced under the Income-tax Act, 2025. It is designed to develop conceptual clarity as well as practical competence in the computation of taxable income and tax liability of individuals in accordance with the latest statutory provisions.</p> <p>The course covers the fundamental concepts of direct taxation, including the scope and objectives of income tax, residential status, exempt incomes, and the classification of income under various heads. Learners will gain in-depth knowledge of income computation under major heads such as Salary, House Property, Profits and Gains of Business or Profession, Capital Gains, and Income from Other Sources, along with the provisions relating to set-off and carry forward of losses, deductions, rebates, reliefs, and computation of total income and tax liability.</p> <p>Emphasis is placed on the interpretation and application of tax laws through practical illustrations, numerical problem-solving, and analysis of real-life financial transactions. Students will develop the ability to apply statutory provisions, identify tax implications of different sources of income, compute taxable income accurately, and prepare tax computations in compliance with the prevailing legal framework.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks

7	<p>Course Objectives:</p> <p>CO(A) 1.: To analyse the scope, structure, and charging provisions of the Income-tax Act, 2025, including foundational definitions and exempt incomes.</p> <p>CO(A) 1: To apply statutory provisions for computing income under Salary, House Property, Capital Gains, Business or Profession, and Other Sources.</p> <p>CO(A) 1:To evaluate taxability of transactions and classify incomes by integrating legal provisions, schedules, and computational rules.</p> <p>CO(A) 1:To interpret and compute deductions, rebates, reliefs, and total taxable income for individuals, enabling accurate tax compliance.</p>
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Identify and interpret foundational definitions, charging provisions, and exempt incomes under the Income-tax Act, 2025</p> <p>CO2: Apply statutory rules and schedules under major heads—Salaries, House Property, Capital Gains, Business or Profession, and Other Sources.</p> <p>CO3: Examine tax scenarios, classify incomes, and analyse deductions, rebates, and relief to determine their impact on total income computation.</p> <p>CO4: Compute total income and evaluate tax implications and construct complete tax computations for individuals.</p>
9	<p style="text-align: center;">Syllabus</p> <p>Unit 1: Basic Concepts and Salaries</p> <ul style="list-style-type: none"> ● Introduction to Income Tax Act 2025 including the rationale, basic framework and key highlights ● Major Definitions – assessee, person, income, tax year, total income ● Basis of charge – Section 4, 5, 6, 7, and 9 read with Schedule I ● Incomes not included in total income – Schedules I to VIII ● Income from Salary – Section 15, 16 and 19 <p>Unit 2: Income from House Property and Capital Gains</p> <ul style="list-style-type: none"> ● Income from house property – Section 20 ● Determination of annual value including arrears and unrealized – Section 21 and 23 ● Deductions from income from house property – Section 22 ● Capital Gains – Section 67 ● Mode of computation of capital gains – Section 72 ● Special provision for full value of consideration in certain cases – Section 78

Unit 3: Profits and Gains of Business or Profession and Income from Other Sources

- Income under the head “Profits and gains of business or profession” and manner of computing – Section 26 to 28
- Deductions related to employee welfare, on certain premium, for bad debt Section 29 to 31 and General conditions
- Income from other sources – Section 92
- Deductions, amounts not deductible and others – Section 93 to 95

Unit 4: Deductions and Total Income Computation

- General deductions – Section 122
- Deductions in respect of other incomes and other deductions – Section 153 and 154
- New Tax Regime for individuals – Section 202
- Computation of total income.
- Use of AI in calculation of total income and tax benefits

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
Q4	Practical/ Theory	15
Q5	Practical/ Theory	15
Q6	Practical/ Theory	15
		Total 60

Note:

15 marks question is subdivided into 8 marks + 7 marks.

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Group Presentations / Role Play / Viva (Physical / Online Mode)	20
		Total 40

REFERENCES:

- Singhanian, V. K., & Singhanian, M. (Latest edition). *Direct taxes: Law and practice*. Taxmann Publications.
- Mehrotra, H. C., & Goyal, S. P. (Latest edition). *Income tax law and accounts*. Sahitya Bhawan Publications.
- Lal, B., & Vashisht, N. (Latest edition). *Direct taxes*. Pearson India Education Services.
- Ahuja, G., & Gupta, R. (Latest edition). *Systematic approach to income tax*. Bharat Law House.
- Srinivasan, N. (Latest edition). *Income tax law and practice*. Tata McGraw Hill Education.
- Kumar, R. (Latest edition). *Income tax law and practice*. Himalaya Publishing House.
- Government of India. (Latest edition). *Income Tax Act, 1961*. Ministry of Law and Justice. by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- V

**Title: Indian Knowledge System in
Accounting and Finance (IKSAF)**

**Vertical - 1
Major - 2 Credits**

**With effect from
Academic Year 2026-2027**

**Title of the Course: Indian Knowledge System in
Accounting and Finance (IKSAF)
Course Code: CHMBAFV3**

Sr. No.	Heading	Particulars
1	Description the Course:	<p>Indian Knowledge Systems (IKS) contain rich insights into governance, taxation, public finance, accountability, ethics, and welfare-oriented administration. Ancient Indian texts such as the Arthashastra, Manusmriti, Ramayana, and Mahabharata provide valuable perspectives on financial management and public administration that continue to be relevant in modern accounting and finance.</p> <p>This course introduces students to the principles of financial administration, taxation, ethical governance, and accountability from Indian Knowledge Systems and connects them with contemporary accounting, finance, and public policy practices. The course also develops students' ability to use Artificial Intelligence (AI) tools for research, analysis, presentation, and interpretation of Indian Knowledge Systems.</p>
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives:	<p>CO(A) 1: To understand Indian Knowledge Systems related to accounting, finance, governance, and taxation.</p> <p>CO(A) 2: To examine principles of public financial administration and accountability in ancient India.</p> <p>CO(A) 3: To analyze ethical governance and taxation practices from Indian classical texts.</p> <p>CO(A) 4: To compare traditional Indian fiscal systems with contemporary financial administration.</p> <p>CO(A) 16: To develop the ability to use AI tools for research and analysis of Indian Knowledge Systems.</p>


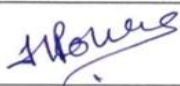

Continuous Internal Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test / MCQ / Quiz	10
2.	Presentation / Viva	10
	TOTAL	20

11 Reference Books

1. Kautilya – The Arthashastra.
2. L.N. Rangarajan – Kautilya: The Arthashastra.
3. S.R. Maheshwari – Indian Administration.
4. Musgrave & Musgrave – Public Finance in Theory and Practice.
5. Parthasarathi Shome – Taxation History, Theory, Law and Administration.
6. Sanjeev Kumar – Taxation and Revenue Collection in Ancient India.

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Gurpreet Sharma 



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

**Third Year B. Com.
(Accounting and Finance)**

Semester- V

Title: Corporate Financial Reporting

**Vertical – 1
Electives - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Corporate Financial Reporting**Course Code: CHMBAFV4**

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides a comprehensive understanding of Corporate Financial Reporting and the regulatory framework governing financial statements in India and globally. It introduces students to the conceptual framework of financial reporting, the role of regulatory bodies, and the principles underlying transparent corporate disclosures. The course focuses on the application of Indian Accounting Standards (Ind AS) and their convergence with IFRS. Students will learn the preparation, presentation, measurement, and disclosure requirements of financial statements relating to inventories and property, plant, and equipment. Practical applications through numerical problems and case studies will enhance analytical and reporting skills. The course also highlights contemporary developments such as the use of Artificial Intelligence (AI) in financial reporting, inventory valuation, and asset-life estimation, along with related ethical considerations. Overall, the course equips learners with the knowledge and skills required for effective corporate financial reporting and compliance.
2	Vertical 1	Electives
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks

7	<p>Course Objectives:</p> <p>CO(A) 1: To develop an understanding of the concepts, objectives, and regulatory framework of corporate financial reporting.</p> <p>CO(A) 2: To explain the principles and application of Ind AS and their convergence with International Financial Reporting Standards (IFRS).</p> <p>CO(A) 3: To enable students to understand the recognition, measurement, presentation, and disclosure requirements relating to inventories and property, plant, and equipment.</p> <p>CO(A) 4: To develop the ability to analyze and solve practical financial reporting problems through numerical exercises and case studies.</p> <p>CO(A) 5: To introduce students to emerging technological developments, including the role of AI in enhancing financial reporting and decision-making.</p>
8	<p>Course Outcomes: Students will be able to</p> <p>LO1: Explain the objectives, importance, limitations, and regulatory framework of corporate financial reporting.</p> <p>LO2: Interpret the conceptual framework of financial reporting and the role of various regulatory bodies in India and internationally.</p> <p>LO3: Apply the provisions of Ind AS and understand their relationship with IFRS in the preparation and presentation of financial statements.</p> <p>LO4: Evaluate and account for inventories in accordance with Ind AS 2, including valuation and disclosure requirements.</p> <p>LO5: Analyze practical financial reporting issues using case studies, numerical problems, and AI-enabled reporting tools while recognizing ethical considerations.</p>
9	<p style="text-align: center;">Syllabus</p> <p>Unit 1: Introduction to Corporate Financial Reporting & Regulatory Framework</p> <ul style="list-style-type: none"> ● Meaning, objectives, and scope of corporate financial reporting. ● Importance and Limitations of financial reporting ● Role of corporate governance in financial reporting ● Definition and objectives of the conceptual framework ● Elements of financial statements: assets, liabilities, equity, income, expenses ● Role of statutory bodies: Ministry of Corporate Affairs (MCA), Securities and Exchange Board of India (SEBI), Institute of Chartered Accountants of India (ICAI) ● Companies Act provisions relating to financial reporting ● SEBI guidelines for listed companies ● International regulatory bodies: IASB, IFRS Foundation <p>Unit 2: International Financial Reporting Standards (IFRS) and Ind AS</p> <ul style="list-style-type: none"> ● Introduction to Ind AS: Need, objectives, and convergence with IFRS ● Generally Accepted Accounting Principles in India ● Accounting Standards, their applicability, interpretation, scope and compliance in India

- Introduction to IFRS, Ind AS Overview of Ind AS Applicability of Ind AS
- Ind AS 1: Presentation of Financial Statements
- Components of financial statements
- Structure and content: balance sheet, P&L, OCI, equity, cash flows, notes
- Use of AI tools to summarize annual reports
- Ethical concerns of AI in financial reporting
- Case studies on classification (assets/liabilities) and Examples of disclosure notes

Unit 3: Ind AS 2- Inventories

- Definition and scope
- Measurement: Cost vs. Net Realizable Value (NRV), Use of AI in estimation of NRV
- Cost formulas: FIFO, weighted average
- Exclusions (e.g., construction contracts, financial instruments)
- Disclosure requirements
Practical Applications:
- Numerical problems on valuation
- Case studies on NRV adjustments

Unit 4: Ind AS 16- Property, Plant, and Equipment

- Scope and definitions (PPE, costs, subsequent expenditure)
- Recognition criteria (probable future benefits, reliable measurement)
- Initial measurement (cost, directly attributable costs, dismantling/restoration obligations)
Subsequent measurement:
- Cost model vs. revaluation model
- Depreciation methods and useful life, AI assisted estimation of useful life of an asset
- Derecognition (disposal, retirement)
- Practical Applications: Numerical problems on depreciation and revaluation, Case studies on component accounting

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Practical / Theory	15
Q2	Practical / Theory	15
Q3	Practical / Theory	15
Q4	Practical / Theory	15
Q5	Practical / Theory	15
Q6	Practical / Theory	15
	Total	60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Group Presentations / Role Play / Viva (Physical/ Online Mode)	20
	Total: 40	

11

REFERENCES:

1. Corporate Financial Reporting and Analysis: A Global Perspective – S. David Young, Jacob Cohen, Daniel A. Bens (covers GAAP, IFRS, and regulatory aspects)
2. Taxman's Indian Accounting Standards (Ind AS) – Comprehensive reference with IFRS comparisons
3. Taxman's Illustrated Guide to Indian Accounting Standards (Ind AS) by B.D. Chatterjee & Jinender Jain
4. Conceptual Framework for Financial Reporting – Financial Accounting Standards Board (FASB)
5. Illustrated Guide to Indian Accounting Standards (Ind AS) – B. D. Chatterjee & Jinender Jain
6. Advanced Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
7. ICAI CA Final Module of Financial Reporting

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

**Third Year B.Com.
(Management Studies)**

Semester - V

**Title: Industry and Service Management IV -
Production, Operations and Design Thinking**

**Vertical - 2
Minor Subject - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Industry and Service Management IV - Production, Operations and Design Thinking
Course Code: CHMBMSV13

Sr.No.	Heading	Particulars
1	Description the Course:	This course introduces students to the fundamentals of production and service management with emphasis on planning, quality, efficiency, and innovation. It explores the principles of production systems, service operations, quality management, and design thinking as tools for solving business problems and creating customer value. The course also familiarizes students with emerging Artificial Intelligence (AI) tools and their applications in production and service industries, enabling learners to understand technology-driven business transformation.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: Develop an understanding of production and service management concepts and practices. CO(A)2: Familiarize students with production planning, quality management, and process improvement techniques. CO(A)3: Introduce design thinking as a structured approach to innovation and problem-solving. CO(A)4: Enhance students' ability to analyze operational challenges in manufacturing and service organizations.	
8	Course Outcomes: Student will be able to CO1: Explain the concepts and significance of production and service management. CO2: Apply production planning and quality management principles to business situations. CO3: Use design thinking techniques to identify and solve organizational problems. CO4: Evaluate operational processes and suggest improvements for efficiency and customer satisfaction.	

Syllabus

Unit 1: Fundamentals of Production and Service Management

- Meaning and Importance of Production Management
- Meaning and Importance of Service Management
- Manufacturing vs Service Operations
- Types of Production Systems
- Service Delivery Process
- Challenges in Production and Service Industries

Unit 2: Production Planning and Quality Management

- Production Planning and Control
- Capacity Planning
- Process Layout and Workflow
- Quality Management Concepts
- Lean Management Basics
- Six Sigma Basics

Unit 3: Design Thinking and Innovation

- Meaning and Importance of Design Thinking
- Stages of Design Thinking: Empathize, Define, Ideate, Prototype, Test
- Customer-Centric Innovation
- Problem Solving through Design Thinking
- Applications in Business and Services

Unit 4: AI Tools in Production and Service Management

- Introduction to AI, Meaning and Scope of Artificial Intelligence, Role of AI in Business Operations, AI Tools and Applications, ChatGPT for problem-solving and process improvement, Microsoft Copilot for reports and analysis, Gemini for research and idea generation, Canva AI for process presentations, Power BI for business dashboards
- Customer Service Automation
- Demand Forecasting
- Inventory Monitoring
- Service Quality Analysis
- Workflow Optimization
- Ethical Use of AI
- Data Privacy
- Responsible AI Usage
- Limitations of AI

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
TOTAL		60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (MCQs Based)	20
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
TOTAL		40

11

REFERENCES:

1. Mahadevan, B. (2015). *Operations management: Theory and practice* (3rd ed.). Pearson India.
2. Chary, S. N. (2019). *Production and operations management* (7th ed.). McGraw Hill Education India.
3. Heizer, J., Render, B., & Munson, C. (2023). *Operations management: Sustainability and supply chain management* (14th ed.). Pearson.
4. Fitzsimmons, J. A., Fitzsimmons, M. J., & Bordoloi, S. (2022). *Service management: Operations, strategy, information technology* (10th ed.). McGraw-Hill Education.

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- V

Title: Sustainability Reporting Standards

**Vertical – 4
VSC, SEC - 2 Credits**

**With effect from
Academic Year 2026-2027**

Title: Sustainability Reporting Standards

Course Code: CHMBAFV6

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces the concepts of sustainability and their relevance to business and corporate reporting. It covers ESG and BRSR frameworks, along with sustainability indicators and materiality assessment. Students will also gain an understanding of sustainability reporting practices in India and the role of AI in ESG data analysis and sustainability reporting. The course equips learners with the knowledge required to understand emerging sustainability disclosure requirements and trends.
2	Vertical 4	VSC, SEC
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A) 1: To introduce students to sustainability and ESG reporting concepts. CO(A) 2: To understand the structure and importance of BRSR in India. CO(A) 3: To develop basic skills in sustainability data measurement and reporting. CO(A) 4: To familiarize students to the role of AI in sustainability reporting.	
8	Learning Outcomes: Students will be able to LO1: Explain the concepts of sustainability, ESG and Triple Bottom Line. LO2: Analyze BRSR structure and disclosure requirements. LO3: Evaluate ESG indicators and apply materiality assessment concepts for sustainability reporting. LO4: Utilize basic AI tools for ESG data analysis and sustainability reporting.	

9

Syllabus**Unit 1: Introduction to Sustainability and Reporting Frameworks- I**

- Meaning and evolution of sustainability
- Sustainability in business and corporate responsibility
- Triple Bottom Line – People, Planet, Profit
- ESG concepts and relevance to accounting and finance
- United Nations Sustainable Development Goals (SDGs)
- National Guidelines on Responsible Business Conduct (NGRBC)
- Need and benefits of sustainability reporting, AI based Sustainability Report Summarization

Unit 2: Introduction to Sustainability and Reporting Frameworks- II

- Evolution of sustainability reporting in India
- Business Responsibility Report (BRR) vs BRSR
- Structure of BRSR – Section A, B & C
- Principle-wise BRSR disclosures
- Sustainability indicators – Environmental, Social and Governance, AI based ESG Data Analysis
- Introduction to materiality assessment
- Assurance and future trends in sustainability reporting, AI in Sustainability Reporting

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper

Question No	Nature of Questions	Marks
Q1	Practical/ Theory (Any 2 out of 3)	15
Q2	Practical/ Theory (Any 2 out of 3)	15
	Total	30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Project and presentation / Viva	10
	Total	20

11	REFERENCES: <ul style="list-style-type: none">● ICAI – Background Material on Sustainability & BRSR (Revised Edition)● Rogers, Jalal & Boyd – An Introduction to Sustainable Development● Singh – Triple Bottom Line Reporting and Corporate Sustainability● GRI Sustainability Reporting Standards● SEBI Circulars and Guidelines on BRSR

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- V

Title: Community Engagement Project (CEP)

**Vertical – 6
CEP - 2 Credits**

**With effect from
Academic Year 2026-2027**

Title: Community Engagement Project (CEP)

Course Code: CHMBAFV7

Sr.No.	Heading	Particulars
1	Description the Course:	The Community Engagement Program is an experiential learning course designed to connect students with society through meaningful community service and field-based activities. The course encourages students to identify social issues, work collaboratively with community stakeholders, and contribute towards sustainable development. It promotes civic responsibility, ethical values, leadership, teamwork, and problem-solving skills while enabling students to apply classroom knowledge to real-life community challenges.
2	Vertical 6	Community Engagement Project (CEP)
3	Type Teaching Method	Discussion + Report Writing
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: Student will be able to CO(A) 1: Develop a sense of social responsibility, civic consciousness, and community participation. CO(A) 2: Understand community needs and contribute to solving local social, environmental, and economic issues. CO(A) 3: Enhance leadership, communication, teamwork, and interpersonal skills through field-based activities. CO(A) 4: Apply academic knowledge and ethical values in planning and executing community development initiatives.	
8	Learning Outcomes: LO1: Demonstrate active participation in community service and civic engagement activities. LO2: Identify and analyze community issues and propose practical, sustainable solutions. LO3: Collaborate effectively with community members and organizations while exhibiting leadership and teamwork skills. LO4: Reflect on the social impact of their engagement and demonstrate ethical values, empathy, and responsible citizenship.	

Indicative Topics for CEP

- Digital Payment Adoption and Challenges among Street Vendors
- Analysis of Banking Habits and Savings of Domestic Workers
- Financial Safety and Cyber Fraud Awareness among Senior Citizens
- Survey on Insurance Penetration in Low-Income Households
- Investment Awareness and Savings Patterns of Gig Economy Workers
- Financial Literacy on Cyber Crimes among College Support Staff
- Working Capital Management Practices in Local Vegetable Markets
- Study of Bookkeeping and Inventory Practices of Kirana Stores
- Comparative Analysis of Credit Sources for Auto-Rickshaw Drivers
- Cost-Volume-Profit Analysis of Roadside Street Food Stalls
- Impact of GST Compliance on Small Retailers and Stationers
- Financing Challenges and Loan Utilization by Women's SHGs
- Tax Filing Awareness (Sec 44AD) among Freelancers and Tutors
- Household Budgeting Techniques of Lower-Middle Income Families
- Awareness of Government Student Loans and Scholarship Portals
- Retirement Planning and Social Security among Private Security Guards
- Study of Maintenance Billing Transparency in Housing Societies
- Analysis of Funding Sources and Expenditure of Local NGOs
- Cost Analysis of Waste Management and Scrap Revenue in Local Wards
- Audit of Effectiveness of Local Financial Literacy Centers
- Awareness and Utilization of Pradhan Mantri Mudra Yojana (PMMY) among Small Entrepreneurs
- Financial Implications and Risks of 'Buy Now Pay Later' Schemes among Youth
- Cost-Benefit Analysis of Installing Solar Panels in Cooperative Housing Societies
- Inventory Management Challenges and Expiry Loss Analysis in Local Medical Stores
- Consumer Awareness regarding Maximum Retail Price (MRP) and Billing Frauds


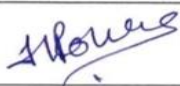

10**Scheme of Examination and Assessment Pattern****Paper – 50 Marks****30 hrs (Field Work+ Survey) + 15hrs (Discussion + Report Writing) : Total - 45 hrs.**

Question No	Questions	Marks
Q1	Objectives, Literature Review , Methodology, Data Analysis, Conclusion and Recommendations	20
Q2	Overall Project Report Structure and Style	05
Q3	Presentation Skills & Communication	15
		Total 30


Internal Examination: Continuous Evaluation - 20 marks

	Assessment/ Evaluation	Marks
1.	Attendance, Community interactions completion and interaction with Supervisor	10
2.	Overall Report quality	10
		Total 20

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Gurpreet Sharma 





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

Bachelor of Commerce
(Accounting and Finance)
(Self-Financing Course)

Semester – VI

Choice Based and Credit Based syllabus
as per NEP 2020 with effect from the
Academic Year 2026-2027

Credit Structure

Program B.Com. (Accounting and Finance) (Sem. VI)

Level	Semester	Major		Minor	OE	VSC,SE C (VSEC)	OJT, FP, CEP, CC, RP	Cum . Cr. / Sem .
		Mandatory	Electives					
	VI	Financial Accounting - VI (4) Direct and Indirect Tax – II (4) Management Accounting (2)	Corporate Financial Reporting II (4)	Industry and Service Management – V Integrity, Ethics and Sustainability Management (4)	--	--	OJT:4	22

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- VI

Title: Financial Accounting VI

**Vertical - 1
Major - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Financial Accounting VI

Course Code: CHMBAFVI1

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This course provides advanced knowledge of financial accounting practices related to banking companies, co- operative societies, business valuation, and company liquidation in a globally regulated financial environment. It covers key aspects of the Banking Regulation Act, 1949, including statutory reserves, non-performing assets, capital adequacy, and asset classification, which are aligned with international banking and risk management standards.</p> <p>The course also examines co-operative society accounting in accordance with statutory provisions, highlighting its role in inclusive economic development. Further, the study of valuation of goodwill and shares equips learners with analytical tools widely used in mergers, acquisitions, and investment decision-making. The module on company liquidation develops understanding of corporate governance and creditor protection.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks

7	<p>Course Objectives:</p> <p>CO(A) 1: To understand the legal and accounting framework governing final accounts of banking companies, including statutory reserves, non-performing assets, and capital adequacy norms.</p> <p>CO(A) 2: To apply statutory provisions and accounting principles for the preparation of final accounts of co-operative societies as per the Maharashtra State Co-Operative Societies Act.</p> <p>CO(A) 3: To analyze various methods of valuation of goodwill and shares used in corporate accounting.</p> <p>CO(A) 4: To develop the ability to evaluate and prepare accounts relating to the liquidation of companies, including statement of affairs and liquidator's final account.</p>
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Understand the legal provisions of the Banking Regulation Act, 1949 and classify advances while computing provisions, statutory reserves, and capital adequacy.</p> <p>CO2: Prepare the final accounts of banking companies and co-operative societies in the prescribed formats by applying relevant accounting rules.</p> <p>CO3: Compute and analyze the value of goodwill and shares using appropriate valuation methods under different situations.</p> <p>CO4: Prepare and evaluate liquidation statements such as statement of affairs, deficiency/surplus account, and liquidator's final statement of account.</p>
9	<p style="text-align: center;">Syllabus</p> <p>Unit 1: Final Accounts of Banking Companies:</p> <ul style="list-style-type: none"> ● Legal provision in Banking Regulation Act, 1949 relating to Accounts. ● Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. ● Bill purchase and discounted, rebate of bill discounted. ● Final Accounts in prescribed form ● Non-performing assets and Income from non-performing assets. ● Capital Adequacy ● Classification of Advances, standard, sub-standard, doubtful and provisioning requirements.

Unit 2: Final Accounts for Co-operative Society

- Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds
- Format of Final Accounts-Form N
- Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society.

Unit 3: Valuation of Goodwill & Shares

- Valuation of Goodwill: Maintainable Profit method, Super Profit Method, Capitalization method, Annuity Method
- Valuation of Shares: Intrinsic Value Method, Yield method and Fair Value Method
- Us of AI in Valuation of Company Shares

Unit 4: Liquidation of Companies

- Meaning of liquidation or winding up
- Preferential payments
- Overriding preferential payments
- Preparation of statement of affairs, deficit/surplus account.
- Liquidator's final statement of account.
- Practical problems

10**Scheme of Examination and Assessment Pattern****Paper – 100 Marks****External Examination: Semester End External - 60 marks Time: 2:00 hours****Format of Question Paper****Attempt any 4 out of 6 questions.**

Question No	Nature of Questions	Marks
Q1	Practical / Theory	15
Q2	Practical / Theory	15
Q3	Practical / Theory	15
Q4	Practical / Theory	15
Q5	Practical / Theory	15
Q6	Practical / Theory	15
	Total	60

Note:

15 marks question is subdivided into 8 marks + 7 marks.

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Group Presentations / Role Play / Viva (Physical / Online Mode)	20
		Total: 40

11**REFERENCES:**

1. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
2. Compendium of Statement and Standard of Accounting, ICAI
3. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
6. Financial Accounting by V. Rajasekarun, Pearson Publications, New Delhi
7. Introduction to Financial Accounting by Horngren, Pearson Publications. New Delhi
8. Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
9. Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- VI

**Title: Direct and Indirect Tax – II
(Goods and Service Tax)**

**Vertical - 1
Major - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Direct and Indirect Tax – I (Direct Tax)

Course Code: CHMBAFVI2

Sr. No.	Heading	Particulars
1	Description the Course:	<p>In the present economic environment characterized by e-commerce expansion, digital service delivery, interstate trade, and global supply chains, accurate determination of time, place, and value of supply has become crucial for identifying tax liability and ensuring statutory compliance. These provisions directly influence the applicability of Central GST, State GST, or Integrated GST and have a significant impact on cash flows, working capital management, and contractual structuring of transactions.</p> <p>This course is designed to provide learners with a clear conceptual understanding of GST law in India, supported by practical interpretation of statutory provisions and rules. It enables learners to analyze business transactions, determine tax incidence, and apply valuation principles in real-world scenarios. The course builds competencies relevant for careers in accounting, taxation, auditing, and finance, while also preparing learners for professional and competitive examinations in the field of indirect taxation.</p>
2	Vertical 1	Major
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks

7	<p>Course Objectives:</p> <p>CO(A) 1: To explain the structure, scope, and principles of the Goods and Services Tax in India.</p> <p>CO(A) 2: To interpret the legal provisions relating to time, place, and value of supply under GST.</p> <p>CO(A) 3: To apply GST rules for determining tax liability in various supply situations.</p> <p>CO(A) 4: To analyze business transactions for correct classification and valuation under GST.</p> <p>CO(A) 5: To develop compliance awareness and problem-solving skills in GST-related matters.</p>
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Explain the framework and objectives of GST as an indirect tax system in India.</p> <p>CO2: Identify the correct time and place of supply for goods and services.</p> <p>CO3: Compute the value of taxable supply in accordance with GST valuation rules.</p> <p>CO4: Analyze GST implications to support accurate tax compliance and decision-making.</p>
9	<p style="text-align: center;">Syllabus</p> <p>Unit 1: GST Introduction and registration</p> <ul style="list-style-type: none"> ● GST introduction What is GST, Need for GST, Dual GST Model and Definitions, Goods & Services Tax Network (GSTN), GST council ● Registration, E-way bill and E- Invoice: Persons not liable registration, Compulsory registration, Procedure for registration, Deemed registration, Cancellation of registration, E-way Bill and E-invoicing <p>Unit 2: Levy and Collection:</p> <ul style="list-style-type: none"> ● Scope of Supply, Non-taxable Supplies, Composite and Mixed Supplies, Composition Levy ● Levy, Collection of tax and Exemption from tax <p>Unit 3: Time, Place and Value of Supply”</p> <ul style="list-style-type: none"> ● Time of supply, Place of supply and value of supply. ● Transaction value under GST ● Inclusions and exclusions in value of supply

Unit 4: Input tax credit, payment of tax and Computation of liability

- Eligibility for taking Input Tax Credit
- Apportionment of credit and Blocked credits
- Computation of Tax Liability and payment of tax

10**Scheme of Examination and Assessment Pattern****Paper – 100 Marks****External Examination: Semester End External - 60 marks Time: 2:00 hours****Format of Question Paper****Attempt any 4 out of 6 questions.**

Question No	Nature of Questions	Marks
Q1	Practical / Theory	15
Q2	Practical / Theory	15
Q3	Practical / Theory	15
Q4	Practical / Theory	15
Q5	Practical / Theory	15
Q6	Practical / Theory	15
Total		60

Note:

15 marks question is subdivided into 8 marks + 7 marks.

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Group Presentations / Role Play / Viva (Physical / Online Mode)	20
Total: 40		

11**REFERENCES:**

- Bharat Law House. Indirect Taxes Containing GST, Customs, FTP & Comprehensive Issues by Mohd. Rafi (30th ed., 2025).
- Gupta, V., & Gupta, N. K. Fundamentals of Goods & Services Tax. Bharat Law House.
- GST Law and Commentary with Analysis and Procedures (10th ed., 2025) by Bimal Jain & A2Z Taxcorp LLP – a comprehensive multi-volume commentary on GST law and procedures.
- GST Bare Act, 2017

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- VI

Title: Management Accounting

**Vertical - 1
Major - 2 Credits**

**With effect from
Academic Year 2026-2027**

Title of the Course: Management Accounting
Course Code: CHMBAFVI3

Sr. No.	Heading	Particulars
1	Description the Course:	<p>This course provides learners with a comprehensive, structured, and practice-oriented understanding of the principles and provisions of Direct Taxation in India, with a primary focus on the framework introduced under the Income-tax Act, 2025. It is designed to develop conceptual clarity as well as practical competence in the computation of taxable income and tax liability of individuals in accordance with the latest statutory provisions.</p> <p>The course covers the fundamental concepts of direct taxation, including the scope and objectives of income tax, residential status, exempt incomes, and the classification of income under various heads. Learners will gain in-depth knowledge of income computation under major heads such as Salary, House Property, Profits and Gains of Business or Profession, Capital Gains, and Income from Other Sources, along with the provisions relating to set-off and carry forward of losses, deductions, rebates, reliefs, and computation of total income and tax liability.</p> <p>Emphasis is placed on the interpretation and application of tax laws through practical illustrations, numerical problem-solving, and analysis of real-life financial transactions. Students will develop the ability to apply statutory provisions, identify tax implications of different sources of income, compute taxable income accurately, and prepare tax computations in compliance with the prevailing legal framework.</p>
2	Vertical:	Major
3	Type:	Theory with Practical Applications
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks

7	<p>Course Objectives:</p> <p>CO(A) 1: To understand the role and importance of Management Accounting in business decision-making.</p> <p>CO(A) 2: To develop the ability to analyze and interpret financial statements.</p> <p>CO(A) 3: To apply ratio analysis for evaluating business performance.</p> <p>CO(A) 4: To understand working capital management and liquidity planning.</p> <p>CO(A) 5: To evaluate investment decisions using capital budgeting techniques.</p> <p>CO(A) 6: To familiarize students with AI tools used in financial analysis and reporting.</p>
8	<p>Course Outcomes: - Students will be able to:</p> <p>CO1: Explain the concepts and functions of Management Accounting.</p> <p>CO2: Analyze financial statements using suitable techniques.</p> <p>CO3: Interpret key financial ratios and business performance indicators.</p> <p>CO4: Estimate working capital requirements of a business.</p> <p>CO5: Evaluate investment proposals using capital budgeting techniques.</p> <p>CO6: Use AI tools for financial analysis, interpretation, and presentation.</p>
9	<p>UNIT I: Introduction to Management Accounting and Financial Statement Analysis</p> <ul style="list-style-type: none"> ● Introduction to Management Accounting: ● Financial Statement Analysis ● Liquidity Ratios ● Profitability Ratios ● Activity Ratios ● Interpretation of Ratios <p>UNIT II : Working Capital Management and capital budgeting</p> <ul style="list-style-type: none"> ● Working Capital ● Working Capital Estimation ● Operating Cycle ● Capital Budgeting Techniques ● AI Applications in Management Accounting

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Scheme of Examination and Assessment Pattern
Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hour

Format of Question Paper: for the final examination

Question No	Nature of Questions	Marks
Q1	Practical/ Theory (Any 2 out of 3)	15
Q2	Practical/ Theory (Any 2 out of 3)	15
	Total	30

Continuous Internal Evaluation through:

	Assessment/ Evaluation	Marks
1.	Class Test / MCQ / Quiz	10
2.	Presentation / Viva	10
	TOTAL	20

11

Reference Books

- R.S.N. Pillai & Bhagavathi – Management Accounting.
- I.M. Pandey – Management Accounting.
- M.N. Arora – Cost and Management Accounting.
- S.N. Maheshwari – Accounting for Management.
- Darshi Bhattacharya – Cost and Management Accounting.
- M.Y. Khan – Management Accounting.

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- VI

Title: Corporate Financial Reporting - II

**Vertical – 1
Electives - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Corporate Financial Reporting
Course Code: Course Code: CHMBAFVI4

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an in-depth understanding of Corporate Financial Reporting under Indian Accounting Standards (Ind AS). It covers the accounting, measurement, presentation, and disclosure requirements relating to Earnings per Share, Financial Instruments, Related Party Disclosures, and Consolidated Financial Statements. The course develops analytical and reporting skills required for preparing and interpreting corporate financial statements. It also introduces contemporary applications of Artificial Intelligence (AI) in areas such as credit risk assessment, expected credit loss estimation, and financial statement consolidation to enhance reporting efficiency and decision-making.
2	Vertical 1	Electives
3	Type and Teaching methods	Theory + Practicum Lecture / Discussion / Presentation / Case Study etc
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	<p>Course Objectives: students will be able to:</p> <p>CO(A) 1: Compute and interpret Basic EPS and Diluted EPS in different corporate situations.</p> <p>CO(A) 2:Analyze the recognition, measurement, classification, and impairment of financial instruments under Ind AS 109.</p> <p>CO(A) 3: Examine disclosure requirements relating to related party relationships and transactions under Ind AS 24.</p> <p>CO(A) 4: Understand the principles, procedures, and reporting requirements for preparing consolidated financial statements under Ind AS 110.</p> <p>CO(A) 5: Evaluate the role of AI and technology in enhancing financial reporting, risk assessment, and consolidation processes.</p>	
8	<p>Course Outcomes: Students will be able to</p> <p>CO1: Calculate and present Basic EPS and Diluted EPS in accordance with Ind AS 33.</p> <p>CO2: Classify, recognize, measure, and account for financial instruments, including impairment and hedge accounting, as prescribed by Ind AS 109.</p> <p>CO3: Assess control relationships and prepare consolidated financial statements in accordance with Ind AS 110.</p> <p>CO4: Demonstrate awareness of AI-enabled tools used in credit risk assessment, expected credit loss estimation, and financial statement consolidation in modern corporate reporting environments.</p>	

Unit 1: Ind AS 33: Earnings Per Share

- Basic EPS
- Adjustments for preference dividends
- Impact of convertible instruments, options, warrants
- Anti-dilutive instruments
- Presentation & Disclosure
- Restatement for bonus issues, share splits
- Weighted average shares calculation
- Treatment of contingently issuable shares
- Numerical problems on EPS computation and Case studies on dilution impact

Unit 2: Ind AS related to Reporting IV - Ind AS 109: Financial Instruments

- Financial assets, liabilities, derivatives, embedded derivatives
- Classification and Amortised cost
- Fair value through profit or loss (FVTPL)
- Effective interest method
- Impairment
- Expected credit loss (ECL) model
- Use of AI for credit risk assessment
- Simplified approach for trade receivables
- Derecognition and conditions
- Hedge Accounting and Types of hedges (fair value, cash flow)
- Practical Applications and Case studies

Unit 3 Ind AS 24 – Related Party Disclosures

- Related party, Control, joint control, significant influence
- Disclosure Requirements
- Nature of relationship
- Transactions (amounts, outstanding balances, commitments)
- Terms and conditions (pricing, guarantees, etc.)
- Compensation of key management personnel
- Government-related entities

Unit 4 Ind AS 110 Consolidated Financial Statements

- Scope and Objective of Ind AS 110
- Key definitions: Parent, Subsidiary, Control, Non-controlling interest
- Consolidated financial statements
- Meaning, Principle, Criteria for Control and assessment of Control
- Exposure to variable returns and use power to affect returns
- Assessment of control in complex scenarios (e.g., potential voting rights, structured entities)
- Consolidation Procedures and Requirement for consolidated financial statements
- AI assisted consolidation disclosures

10**Scheme of Examination and Assessment Pattern****Paper – 100 Marks****External Examination: Semester End External - 60 marks Time: 2:00 hours****Format of Question Paper****Attempt any 4 out of 6 questions.**

Question No	Nature of Questions	Marks
Q1	Practical / Theory	15
Q2	Practical / Theory	15
Q3	Practical / Theory	15
Q4	Practical / Theory	15
Q5	Practical / Theory	15
Q6	Practical / Theory	15
		Total 60

Note:

15 marks question is subdivided into 8 marks + 7 marks.

Internal Examination: Continuous Evaluation - 40 marks


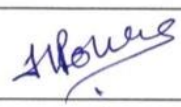

	Assessment / evaluation	Marks
1.	Class Test (Physical / Online Mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Group Presentations / Role Play / Viva (Physical / Online Mode)	20
		Total: 40

11

REFERENCES:

1. Corporate Financial Reporting: Ind AS & IFRS – T.P. Ghosh
2. Indian Accounting Standards (Ind AS): A Comprehensive Guide
3. Illustrated Guide to Indian Accounting Standards (Ind AS) – B.D. Chatterjee & Jitender Jain
4. Professional Guide to Ind AS (2019-2020 Session). CA B Saravana Prasath CA G. Sekar
5. Guide to Ind ASs (Converged IFRSs) (CA Final) (4th Edition July 2019). Dr. D.S. Rawat
6. Practical Guide to Ind AS & IFRS 2019 by CA. Kamal G

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Anurag Sharma 



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

**Third Year B.Com.
(Management Studies)**

Semester - VI

**Title: Industry and Service Management V -
Integrity, Ethics and
Sustainability Management**

**Vertical - 2
Minor Subject - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Industry and Service Management V - Integrity, Ethics and Sustainability Management
Course Code: CHMBMSVI13

Sr. No.	Heading	Particulars
1	Description the Course:	This course focuses on ethical business practices, corporate governance, sustainability, and responsible management in contemporary organizations. It introduces students to the principles of integrity, ethical decision-making, corporate social responsibility, environmental and social sustainability, and governance frameworks. The course also explores the use of Artificial Intelligence (AI) tools in governance, sustainability reporting, compliance monitoring, and responsible business practices, preparing students for emerging trends in ethical and sustainable management.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: Develop an understanding of ethics, integrity, and responsible business conduct. CO(A)2: Familiarize students with sustainability concepts and sustainable business practices. CO(A)3: Introduce the principles and importance of corporate governance and corporate social responsibility. CO(A)4: Enable students to analyze ethical and sustainability challenges faced by organizations.	
8	Course Outcomes: Student will be able to CO1: Explain the concepts of ethics, integrity, sustainability, and corporate governance. CO2: Analyze ethical issues and sustainability challenges in business organizations. CO3: Evaluate the role of corporate governance and CSR in responsible business management. CO4: Apply sustainability and ethical principles in organizational decision-making.	

Syllabus

Unit 1: Business Ethics and Professional Responsibility

- Meaning of Ethics and Integrity
- Professional Ethics
- Ethical Decision Making
- Ethical Issues in Organizations
- Role of Ethics in Business Success

Unit 2: Sustainability and ESG

- Meaning of Sustainability
- Triple Bottom Line
- Sustainable Development Goals (SDGs)
- Environmental Sustainability
- Social Sustainability
- Introduction to ESG

Unit 3: Corporate Governance and CSR

- Meaning and Importance of Corporate Governance
- Principles of Good Governance
- Corporate Social Responsibility (CSR)
- CSR Framework in India
- Transparency and Accountability
- Responsible Business Practices

Unit 4: AI Tools for Ethics, Governance and Sustainability

- Introduction to AI in Governance
- AI and Business Decision-Making
- AI in Sustainability Reporting
- AI Tools: ChatGPT, Microsoft Copilot, Gemini, Perplexity AI, Canva AI Applications
- ESG Report Preparation
- Sustainability Analysis
- CSR Project Planning
- Governance Reporting
- Ethical Risk Assessment
- Responsible AI Usage
- Bias and Accuracy
- Academic Integrity
- Ethical Concerns in AI

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 60 marks Time: 2:00 hours

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
TOTAL		60

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (MCQs Based)	20
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
TOTAL		40

11

REFERENCES:

1. Fernando, A. C. (2022). *Business ethics and corporate governance: Principles and practice* (3rd ed.). Pearson India.
2. Sharma, J. P. (2021). *Corporate governance, business ethics and CSR* (3rd ed.). Ane Books Pvt. Ltd.
3. Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2023). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization* (6th ed.). Oxford University Press.
4. Carroll, A. B., Brown, J. A., & Buchholtz, A. K. (2023). *Business and society: Ethics, sustainability, and stakeholder management* (11th ed.). Cengage Learning.

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

**Third Year B. Com.
(Accounting and Finance)**

Semester- VI

On-Job Training (OJT)

**Vertical - 6
Minor - 4 Credits**

**With effect from
Academic Year 2026-2027**

Title: Guidelines for On-Job Training (OJT)

Course Code: CHMBIMVI6

Sr. No.	Heading	Particulars
1	Description the Course:	The On-the-Job Training (OJT) course provides students with practical industry exposure by placing them in organizations where they can apply classroom knowledge in real-world business environments. The training enables students to gain hands-on experience, develop professional competencies, understand workplace ethics, and enhance employability skills. Through structured learning, mentoring, and reflective reporting, students bridge the gap between academic learning and industry expectations.
2	Vertical 6	OJT
3	Type Teaching Method	OJT Guidance
4	Credit	4 Credits
5	Hours allotted	120 OJT Hours
6	Marks allotted	100 Marks
7	Course Objectives: Student will be able to CO(A) 1: Gain practical exposure to professional work environments and organizational practices. CO(A) 2: Apply theoretical concepts learned in the classroom to real-world business and financial situations. CO(A) 3: Develop professional competencies such as communication, teamwork, problem-solving, and time management. CO(A) 4: Understand workplace ethics, corporate culture, and professional responsibilities while enhancing career readiness.	
8	Learning Outcomes: LO1: Apply academic knowledge and technical skills effectively in a professional work environment. LO2: Demonstrate professional behavior, workplace ethics, communication skills, and teamwork while performing assigned responsibilities. LO3: Analyze workplace challenges and recommend practical solutions using appropriate business and financial concepts. LO4: Evaluate their learning experience through reflective reports, presentations, and feedback, demonstrating enhanced employability and career preparedness.	

Guidelines for On-Job Training (OJT)

INDEX

1. Introduction
2. Objectives
3. Outcomes
4. Types of OJTs
5. Indicative list of areas for OJT
6. Credit Structure
7. Institutional Structure
8. Roles and Responsibilities
9. Assessment and Evaluation
10. OJT Report
11. Documentation
12. Student Welfare and Workplace Safety
13. General Guidelines
14. Appendix I: Student Undertaking for OJT
15. Appendix II: Outreach Letter to Organisation
16. Appendix III: Resume Template
17. Appendix IV: Relieving Letter
18. Appendix V: Student Attendance Sheet
19. Appendix VI: Student Feedback on OJT
20. Appendix VII: Supervisor Evaluation of Intern
21. Appendix VIII: Consolidated Mark sheet for On-Job Training
22. Appendix IX: Proforma for OJT Completion Certificate
23. Appendix X: Format for OJT Report
24. OJT Guidelines Draft Committee

Guidelines for Students:

- Complete the required 120 hours of OJT.
- Obtain approval for a self-acquired OJT from the Department.
- Follow the rules and work culture of the host organisation.
- Maintain an OJT logbook/attendance record.
- Prepare and submit an OJT report after completion.
- Participate in presentation or viva-voce evaluation.
- Adhere to professional conduct and institutional guidelines.

Scheme of Assessment and Evaluation Pattern
The OJT course shall be evaluated out of 100 marks

Components	Marks
Internal Assessment (Report + Presentation/Viva)	60
External Evaluation (Industry Supervisor)	40

Format of OJT Report




Title Page should include:

- Full Name
- UID
- Class
- Academic Year
- Duration of OJT (Start date- End date)
- Name of Organisation/Company
- Location of Work
- Designation and Role
- Date of Submission:

The following is a suggested outline. However, the students are advised to consult their respective OJT Mentors.

- Introduction
- Company Overview
- Training Objectives
- Description of tasks and responsibilities
- Skills Developed & Key Learning Outcomes
- Value addition/s to domain knowledge, professional capacities, and personal growth
- Challenges Faced
- Lessons Learned
- Conclusion
- Appendices (such as Geo-tagged photos,)
- References

Department of B.Com (Accounting & Finance):

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Kajal Vadhrya	HOD, Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
2.	Dr. Hitasha Rohra	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	
3.	Dr. Reema Panjwani	Assistant Professor, Smt. Chandibai Himathmal Mansukhani College	

Name & Signature of the BoS (Ad-hoc) Chairperson: Kajal Vadhrya 

Name & Signature of the Dean: Dr. Girishankar Sharmore 