

Principal : Dr. Manju Lalwani Pathak

Ref. No.: CHM (A) AC/01/2026-27

Date: 27th June, 2026

CIRCULAR

The immediate attention of all concerned is invited to this Office Circular No. CHM (A) AC 10/2025-26 dated 15th April, 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 F.Y.B.Com in International Accounting SEM-I and SEM-II.

It is hereby communicated that the recommendations of the curriculum designed by the Ad-hoc Board of Studies in Accountancy coordinated by the Dean, Faculty of Commerce in the meeting of Academic Council held on 16th April, 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 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.Com (International Accounting) programme is designed to develop a strong foundation in accounting, financial management, and business practices in a global context. It integrates core areas such as financial accounting, management accounting, and performance management, enabling students to understand financial reporting, cost control, and decision-making processes. The programme emphasizes analytical skills, quantitative techniques, and practical application of accounting concepts.

The programme also focuses on business environment, technology integration, ethics, governance, and financial systems relevant to international business. It aims to build professional competence, critical thinking, and problem-solving abilities required in modern accounting roles. Through a combination of theoretical knowledge and practical exposure, the programme prepares students for careers in accounting, finance, auditing, and global business environments.

Program Objectives

On completion of the programme, the learner will be able to:

PO1. Disciplinary Knowledge

Demonstrate comprehensive knowledge of the chosen discipline, their concepts, theories, methods, and its interdisciplinary applications.

PO2. Communication Skills

Communicate ideas effectively in oral, written, digital, and interpersonal contexts using appropriate language and communication skills.

PO3. Critical Thinking and Problem Solving

Analyse issues critically, apply logical reasoning, and develop appropriate solutions to real-life and discipline-specific problems.

PO4. Research with Digital Competence

Apply scientific inquiry and basic research skills to collect, analyse, interpret, and present information using appropriate methods and evidence. Use digital technologies, information resources, relevant AI tools, and media responsibly for learning, research, communication, and professional development.

PO5. Ethics and Professional Values

Demonstrate ethical behaviour, integrity, constitutional values, social responsibility, and respect for diversity in personal and professional life.

PO6. Leadership and Teamwork

Work collaboratively in diverse teams, demonstrate leadership qualities, and contribute effectively to achieving common goals.

PO7. Social, Cultural and Environmental Responsibility

Demonstrate empathy, appreciate cultural diversity, engage in community service, and promote environmental sustainability.

PO8. Employability and Entrepreneurship

Apply disciplinary knowledge and transferable skills to pursue higher education, employment, entrepreneurship, and other professional opportunities.

PO9. Lifelong Education

Engage in self-directed lifelong education for continuous personal and professional development.



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

Bachelor of Commerce
(International Accounting)
(Self-Financing Course)

Semester I

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

Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

(Autonomous)

PROGRAM STRUCTURE

B.Com (International Accounting)

First Year: SEMESTER II

| Level | Sem | Major (Mandatory) | Minor | OE | VSC, SEC (VSEC) | AEC, VEC, IKS | FP, CC | Cum. Cr./Sem. |
|-------|-----|--|-------|---|---|--|------------------------|---------------|
| 4.5 | I | 4+2 Management Accounting – I(4) Management Accounting – II(2) | - | 2+2 Economics for professional careers-I (2) Choice based (2) | 2+2 Business and Technology –I(2) Business and Technology – II(2) | 2+2+2 Business communication skills (2) OR Business communication skills in sindhi (2) Environmental Management & sustainable development – I (2) Indian knowledge system (2) | 2 Co-curricular (2) | 22 |

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

**First Year
B.Com (International Accounting)
Semester - I**

Title: Management Accounting – I

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

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

Title: Management Accounting – I
Course Code: CHMIBI1

| Sr. No. | Heading | Particulars |
|---------|---|--|
| 1 | Description the Course: | Management Accounting I introduces students to the principles and practices of accounting information used for managerial decision-making. The course focuses on the nature, sources, and purpose of management information, cost classification, and presentation of data. It further explores performance measurement techniques, budgeting processes, and cost control methods. Emphasis is placed on developing analytical skills required for planning, monitoring, and evaluating organizational performance through budgeting and financial tools such as discounted cash flow and capital budgeting. |
| 2 | Vertical I | Major |
| 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: To understand the concept, nature, and sources of management accounting information for decision-making. CO(A)2: To develop knowledge of cost classification and techniques for presenting financial and non-financial data. CO(A)3: To familiarize students with performance measurement tools and cost control strategies. CO(A)4: To equip students with practical skills in budgeting, including preparation, analysis, and application of various budgeting techniques. | |
| 8 | Course Outcomes: Student will be able to CO1: Explain the nature, purpose, and sources of management accounting information and its role in managerial decision-making. CO2: Classify costs and present accounting information effectively for planning and control purposes. CO3: Analyze organizational performance using measurement tools and apply cost reduction and value enhancement techniques. CO4: Prepare and evaluate different types of budgets, including flexible and capital budgets, using appropriate financial techniques. | |
| 9 | Syllabus | |
| | Unit I <ul style="list-style-type: none"> • Nature, Source and Purpose of Management Information: Nature of management information, source of management information, purpose of management information • Accounting for Management | |

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| | <ul style="list-style-type: none"> • Sources of Data • Cost Classification • Presenting Information • Accounting for Management Information <p>Unit II</p> <ul style="list-style-type: none"> • Performance Measurement Overview • Performance Measurement Application • Cost Reductions and Value Enhancement • Monitoring Performance and Reporting • Nature and Purpose of Budgeting • Statistical Techniques <p>Unit III</p> <ul style="list-style-type: none"> • Budget Preparation • Flexible Budgets • Capital Budgeting • Discounted Cash Flow • Types of Budgets • Budgeting Techniques |
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| 10 | <p>Scheme of Examination and Assessment Pattern Paper – 100 Marks</p> <p>External Examination: Semester End External - 100 marks Time: 2:00 hours Format of Question Paper</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>35 objective questions two marks each</td> <td style="text-align: center;">70</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>3 multi-task questions ten marks each</td> <td style="text-align: center;">30</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">100</td> </tr> </tbody> </table> <p><i>Note: The maximum score of 100 marks shall be scaled down to 60 marks as per evaluation guidelines.</i></p> <p>Internal Examination: Continuous Evaluation - 40 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></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>Online Test / Quiz / Case Study</td> <td style="text-align: center;">20</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project / Presentation / Viva / Role Play (Any 2)</td> <td style="text-align: center;">20</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">40</td> </tr> </tbody> </table> | Question No | Nature of Questions | Marks | Q1 | 35 objective questions two marks each | 70 | Q2 | 3 multi-task questions ten marks each | 30 | TOTAL | | 100 | | Assessment / evaluation | Marks | 1. | Online Test / Quiz / Case Study | 20 | 2. | Project / Presentation / Viva / Role Play (Any 2) | 20 | TOTAL | | 40 |
|--------------|---|-------------|---------------------|-------|----|---------------------------------------|----|----|---------------------------------------|----|--------------|--|------------|--|-------------------------|-------|----|---------------------------------|----|----|---|----|--------------|--|-----------|
| Question No | Nature of Questions | Marks | | | | | | | | | | | | | | | | | | | | | | | |
| Q1 | 35 objective questions two marks each | 70 | | | | | | | | | | | | | | | | | | | | | | | |
| Q2 | 3 multi-task questions ten marks each | 30 | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 100 | | | | | | | | | | | | | | | | | | | | | | | |
| | Assessment / evaluation | Marks | | | | | | | | | | | | | | | | | | | | | | | |
| 1. | Online Test / Quiz / Case Study | 20 | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 20 | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 40 | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | <p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Drury, C. (2018). <i>Management and cost accounting</i> (10th ed.). Cengage Learning. 2. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2019). <i>Cost accounting: A managerial emphasis</i> (16th ed.). Pearson Education. 3. Jain, S. P., & Narang, K. L. (2021). <i>Cost accounting: Principles and practice</i>. Kalyani Publishers. 4. Khan, M. Y., & Jain, P. K. (2020). <i>Management accounting</i>. McGraw Hill Education India. | | | | | | | | | | | | | | | | | | | | | | | | |

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| | <ol style="list-style-type: none">5. Maheshwari, S. N., & Maheshwari, S. K. (2022). <i>A textbook of accounting for management</i>. Vikas Publishing House.6. Pillai, R. S. N., & Bagavathi. (2019). <i>Management accounting</i>. S. Chand Publishing. |
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

**First Year
B.Com (International Accounting)**

Semester - I

Title: Management Accounting – II

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

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

Title: Management Accounting – II
Course Code: CHMIBI2

| Sr. No. | Heading | Particulars |
|---------|---|---|
| 1 | Description the Course: | Management Accounting – II builds upon foundational concepts to provide advanced knowledge of budgeting, cost control, and performance evaluation. The course focuses on budgetary control systems, behavioral and control aspects of budgeting, and reporting mechanisms for effective managerial oversight. It introduces standard costing and variance analysis as key tools for cost control and efficiency measurement. Additionally, the course covers material, labour, and overhead accounting along with costing methods such as absorption and marginal costing, enabling students to apply accounting techniques for strategic decision-making and organizational performance improvement. |
| 2 | Vertical 1 | Major |
| 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 develop an understanding of budgetary control systems and their role in organizational planning and monitoring. CO(A)2: To equip students with knowledge of standard costing and variance analysis for effective cost control. CO(A)3: To familiarize students with accounting procedures for materials, labour, and overheads. CO(A)4: To enhance analytical skills in applying costing methods for decision-making and performance evaluation. | |
| 8 | Course Outcomes: Student will be able to CO1: Analyze budgetary control systems, including reporting, monitoring, and behavioral aspects of budgeting. CO2: Apply standard costing techniques and perform variance analysis to evaluate organizational performance. CO3: Demonstrate accounting procedures for materials, labour, and overheads in cost management. CO4: Compare and apply absorption and marginal costing methods for managerial decision-making. | |

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| 9 | Syllabus |
| | Unit I |

- Budgetary Control
- Budgetary Reporting
- Behavioral Aspects of Budgeting
- Control Aspects of Budgets
- Reporting Systems
- Budget Monitoring

Unit II

- Standard Costing System
- Variance Calculations
- Variance Analysis
- Reconciliation of Profit: Reconciliation of budgeted and actual profit
- Cost Control Techniques
- Performance Evaluation

Unit III

- **Material Accounting:** Accounting for material
- **Labour Accounting:** Accounting for labour
- **Overheads Accounting:** Accounting for overheads
- **Absorption Costing**
- **Marginal Costing**
- **Cost Accounting Methods:** Cost accounting methods, alternative cost accounting principles

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

10

External Examination: Semester End External - 100 marks Time: 2:00 hours

Format of Question Paper

| Question No | Nature of Questions | Marks |
|--------------|---------------------------------------|------------|
| Q1 | 35 objective questions two marks each | 70 |
| Q2 | 3 multi-task questions ten marks each | 30 |
| TOTAL | | 100 |

Note: The maximum score of 100 marks shall be scaled down to 30 marks as per evaluation guidelines.

Internal Examination: Continuous Evaluation - 20 marks

| | Assessment / evaluation | Marks |
|--------------|---|-----------|
| 1. | Online Test / Quiz / Case Study | 10 |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 |
| TOTAL | | 20 |

11

REFERENCES:

1. Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning.
2. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2019). *Cost accounting: A managerial emphasis* (16th ed.). Pearson Education.
3. Jain, S. P., & Narang, K. L. (2021). *Cost accounting: Principles and practice*. Kalyani Publishers.
4. Khan, M. Y., & Jain, P. K. (2020). *Management accounting*. McGraw Hill Education.

India.

5. Maheshwari, S. N., & Maheshwari, S. K. (2022). *A textbook of accounting for management*. Vikas Publishing House.
6. Pillai, R. S. N., & Bagavathi. (2019). *Management accounting*. S. Chand Publishing.

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

**First Year B.Com
(Commerce & Management)
(Business Economics)**

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: | <p>CO(A)1: To understand the scope and importance of Business Economics.</p> <p>CO(A)2: To identify and differentiate between cost concepts and analyze their relevance in economic decision-making</p> <p>CO(A)3: To evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios.</p> <p>CO(A)4: To analyze price determination in various market structures and interpret real-world pricing decisions using case studies.</p> |
| 8 | Course Outcomes: Student will be able to | <p>CO1: Explain the role of business economics in solving fundamental economic problems and guiding business strategy.</p> <p>CO2: Identify and differentiate between various types of costs and analyse their relevance in economic decision-making</p> <p>CO3: Evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios.</p> <p>CO4: Analyse price determination in various market structures and interpret real-world pricing decisions using case studies.</p> |




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| 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 | <p>Scheme of Examination and Assessment Pattern 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 |
|--------------|--|-------------|---------------------|-------|----|---|----|----|--|----|--------------|--|-----------|--|-------------------------|-------|----|--|----|----|--|----|--------------|--|-----------|
| 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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|----|---|
| 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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| <ol style="list-style-type: none">4. Mankiw, N.G., <i>Economics: Principles and Applications</i>, Cengage Learning, 2009.5. Pindyck, R.S. and D.L. Rubinfeld, <i>Microeconomics</i>, Pearson Education, 2008.6. Stiglitz, J.E. and C.E. Walsh, <i>Principles of Economics</i>, W.W. Norton, 2002.7. Salvatore, D.L., <i>Microeconomics: Theory and Applications</i>, Oxford Univ. Press, 2008.8. Suma Damodaran, <i>Managerial Economics</i>, Oxford University Press, 2006.9. Varian, H.R., <i>Intermediate Microeconomics: A Modern Approach</i>, W.W. Norton, 2002.10. Sen, Anindya, <i>Microeconomic Theory</i>, Oxford Univ. Press, 1999.11. Koutsoyiannis, A., <i>Modern Microeconomics</i>, MacMillan Press, 1979.12. H.L. Ahuja, <i>Business Economics</i>, 1999.13. H.L. Ahuja, <i>Principles of Microeconomics</i>. |
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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 - 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 (International Accounting)**

Semester - I

Title: Business and Technology – I

**Vertical - 4
VSC Subject - 2 Credits**

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

Title: Business and Technology – I
Course Code: CHMIBI3

| Sr. No. | Heading | Particulars |
|---------|--|---|
| 1 | Description the Course: | Business and Technology – I provides a foundational understanding of how businesses operate within a dynamic technological and environmental context. The course introduces key concepts such as business organization, structure, organizational culture, and the role of information technology systems in modern enterprises. It also focuses on individual development through workplace learning, communication, and performance appraisal. Further, the course examines external environmental factors—including political, economic, social, technological, and competitive forces—that influence business decision-making and strategy in a globalized economy. |
| 2 | Vertical 4 | VSC |
| 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 an understanding of business organization, structure, and the role of stakeholders in business operations.</p> <p>CO(A)2: To introduce the application of information technology systems in enhancing business efficiency and decision-making.</p> <p>CO(A)3: To enhance students' workplace skills, including communication, performance appraisal, and personal effectiveness.</p> <p>CO(A)4: To analyze the impact of external environmental factors on business strategy and operations.</p> |
| 8 | Course Outcomes: Student will be able to: | <p>CO1: Explain the structure, culture, and functioning of business organizations along with the role of stakeholders.</p> <p>CO2: Evaluate the role of information technology systems in supporting business processes and decision-making.</p> <p>CO3: Demonstrate workplace competencies such as communication, personal effectiveness, and performance development.</p> <p>CO4: Analyze the impact of political, economic, social, technological, environmental, and competitive factors on business operations.</p> |
| 9 | <p style="text-align: center;">Syllabus</p> <p>Unit I</p> <ul style="list-style-type: none"> • Business Organization • Business Structure: Business organization and structure • Organizational Culture: Organizational culture in business • Information Technology Systems: Information technology and information systems in business | |

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| | <ul style="list-style-type: none"> • Stakeholders: Stakeholders in business organizations • Business Environment <p>Unit II</p> <ul style="list-style-type: none"> • Learning and Training: Learning and training at work • Performance Appraisal: Review and appraisal of individual performance • Personal Effectiveness: Personal effectiveness at work • Communication in Business • Workplace Skills: Workplace communication skills • Individual Development: Individual performance development <p>Unit III</p> <ul style="list-style-type: none"> • Political and Legal Factors: External analysis – political and legal factors • Economic Factors: External analysis – economic factors • Social Factors: External analysis – social factors • Environmental Factors: External analysis – environmental factors • Technological Factors: External analysis – technological factors • Competitive Factors |
|--|--|

| 10 | <p>Scheme of Examination and Assessment Pattern Paper – 100 Marks</p> <p>External Examination: Semester End External - 100 marks Time: 2:00 hours Format of Question Paper</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>30 questions of two marks each</td> <td style="text-align: center;">60</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>16 question of one mark each</td> <td style="text-align: center;">16</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>6 questions of four marks each</td> <td style="text-align: center;">24</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">100</td> </tr> </tbody> </table> <p><i>Note: The maximum score of 100 marks shall be scaled down to 30 marks as per evaluation guidelines.</i></p> <p>Internal Examination: Continuous Evaluation - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></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>Online Test / Quiz / Case Study</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project / Presentation / Viva / 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 | 30 questions of two marks each | 60 | Q2 | 16 question of one mark each | 16 | Q3 | 6 questions of four marks each | 24 | TOTAL | | 100 | | Assessment / evaluation | Marks | 1. | Online Test / Quiz / Case Study | 10 | 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 | TOTAL | | 20 |
|--------------|--|-------------|---------------------|-------|----|--------------------------------|----|----|------------------------------|----|----|--------------------------------|----|--------------|--|------------|--|-------------------------|-------|----|---------------------------------|----|----|---|----|--------------|--|-----------|
| Question No | Nature of Questions | Marks | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q1 | 30 questions of two marks each | 60 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q2 | 16 question of one mark each | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Q3 | 6 questions of four marks each | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 100 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Assessment / evaluation | Marks | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. | Online Test / Quiz / Case Study | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|-----------|---|
| 11 | <p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Burns, P. (2020). <i>Entrepreneurship and small business</i> (5th ed.). Palgrave Macmillan. 2. Laudon, K. C., & Laudon, J. P. (2021). <i>Management information systems: Managing the digital firm</i> (16th ed.). Pearson. 3. Kaul, V. K. (2019). <i>Business organization and management</i>. Vikas Publishing House. 4. Kuchhal, S. C. (2020). <i>Business organization and management</i>. Chaitanya Publishing House. 5. Sharma, R. K., & Gupta, S. K. (2021). <i>Business environment</i>. Kalyani Publishers. |
|-----------|---|

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

**First Year
B.Com (International Accounting)
Semester - I**

Title: Business and Technology – II

**Vertical - 4
SEC Subject - 2 Credits**

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

Title: Business and Technology – II
Course Code: CHMIBI4

| Sr. No. | Heading | Particulars |
|---------|---|--|
| 1 | Description the Course: | Business and Technology – II focuses on the ethical, regulatory, and managerial dimensions of modern business practices. The course introduces professional ethics, corporate governance, and legal frameworks governing accounting and finance functions. It further explores audit, risk management, fraud prevention, and control systems essential for organizational accountability. The course also emphasizes human resource aspects such as recruitment, behavior, motivation, and workforce management. Additionally, it provides insights into financial services including merchant banking, consumer finance, and financial instruments, enabling students to understand integrated business and financial operations. |
| 2 | Vertical 4 | SEC |
| 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 an understanding of professional ethics, corporate governance, and regulatory frameworks in business and accounting.</p> <p>CO(A)2: To familiarize students with audit systems, risk management, fraud prevention, and internal control mechanisms.</p> <p>CO(A)3: To enhance knowledge of human behavior, motivation, and workforce management in organizational settings.</p> <p>CO(A)4: To introduce financial services and instruments used in modern business finance.</p> |
| 8 | Course Outcomes: Student will be able to | <p>CO1: Explain the importance of ethics, governance, and legal regulations in accounting and business operations.</p> <p>CO2: Analyze audit processes, risk management practices, and control systems for effective organizational management.</p> <p>CO3: Evaluate individual and group behavior, and apply motivational techniques in workforce management.</p> <p>CO4: Demonstrate understanding of financial services such as merchant banking, consumer finance, and financial instruments.</p> |
| 9 | Unit I | <p style="text-align: center;">Syllabus</p> <ul style="list-style-type: none"> • Professional Ethics: Professional ethics in accounting and business • Corporate Governance: Governance and social responsibility in business |

- **Law and Regulation:** Law and regulation governing accounting
- **Accounting Functions:** Accounting and finance functions within business
- **Financial Systems:** Financial systems and procedures
- **Business Functions Relationship:** Relationship between accounting and other business functions

Unit II

- **Audit and Control:** Audit and financial control
- **Fraud and Prevention:** Fraud, fraudulent behaviour and prevention
- **Leadership:** Leadership, management and supervision
- **Control Systems:** Control systems in business
- **Compliance:** Compliance requirements
- **Risk Management**

Unit III

- **Recruitment:** Recruitment and selection of employees
- **Individual Behavior**
- **Group Behavior**
- **Team Behavior**
- **Motivation:** Motivating individuals and groups
- **Workforce Management**

Unit IV

- **Merchant Banking:** Managing public equity/debenture issues
- **Fixed Deposits:** Mobilizing fixed deposits
- **Inter Corporate Loans:** Arranging inter-corporate loans
- **Term Finance:** Raising term finance and loan syndication
- **Consumer Finance:** Consumer finance and credit cards
- **Financial Instruments:** Mutual funds and commercial paper

10

Scheme of Examination and Assessment Pattern
Paper – 100 Marks

External Examination: Semester End External - 100 marks Time: 2:00 hours

Format of Question Paper

| Question No | Nature of Questions | Marks |
|--------------|--------------------------------|------------|
| Q1 | 30 questions of two marks each | 60 |
| Q2 | 16 question of one mark each | 16 |
| Q3 | 6 questions of four marks each | 24 |
| TOTAL | | 100 |

Note: The maximum score of 100 marks shall be scaled down to 30 marks as per evaluation guidelines.

Internal Examination: Continuous Evaluation - 20 marks

| | Assessment / evaluation | Marks |
|--------------|---|-----------|
| 1. | Online Test / Quiz / Case Study | 10 |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 |
| TOTAL | | 20 |

REFERENCES:

1. Boatright, J. R. (2021). *Ethics and the conduct of business* (9th ed.). Pearson.
2. Tricker, B. (2019). *Corporate governance: Principles, policies, and practices* (4th ed.). Oxford University Press.
3. Gulshan, S. S., & Kapoor, G. K. (2021). *Business law including company law*. New Age International.
4. Khan, M. Y., & Jain, P. K. (2020). *Financial management*. McGraw Hill Education India.
5. Luthans, F. (2019). *Organizational behavior: An evidence-based approach* (13th ed.). McGraw Hill.
6. Prasad, L. M. (2021). *Organizational behavior*. Sultan Chand & Sons.

**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: Student will be able to | <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> |

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).

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. |
|-----------|--|

Name & Signature of the Dean & Ad-hoc BoS Chairperson (Interdisciplinary):


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) लिख्त 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

**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




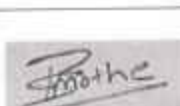



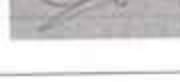
| Sr. No. | Heading | Particulars |
|---------|--------------------------------|---|
| 1 | Description the Course: | <p>In the contemporary business environment, communication is the cornerstone of success. Effective business communication enhances operational efficiency, fosters meaningful workplace 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 | Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.) |
| 4 | Teaching Methods: | |
| 5 | Credit | 2 Credits |
| 6 | Hours allotted | 30 Hours |
| 7 | Marks allotted | 50 Marks |
| 7 | Course Objectives: | <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> |
| 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 |

| | <p>3. Professional Emails</p> <ul style="list-style-type: none"> • Job applications via email • Writing and responding to official emails (e.g., meeting requests, follow-ups) | | | | | | | | | | | | | | | | | | | | | |
|------------------|--|-------------|---------------------|-------|------|--|----|------|--|----|--|--------------|-----------|--|-------------------------|-------|----|--|----|--|--------------|-----------|
| <p>10</p> | <p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p>External Examination: Semester End External - 30 marks Time: 1:00 hour Format of Question Paper</p> <table border="1" data-bbox="331 506 1492 842"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q. 1</td> <td>Short Notes (Attempt any 3 out of 5) - Unit 1 OR Essay-Type Question (Attempt any 1 out of 2)- Unit 1</td> <td>15</td> </tr> <tr> <td>Q. 2</td> <td>Short Notes (Attempt any 3 out of 5) - Unit 2 OR Essay-Type Question (Attempt any 1 out of 2)- Unit 2</td> <td>15</td> </tr> <tr> <td></td> <td style="text-align: right;">Total</td> <td>30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation - 20 marks</p> <table border="1" data-bbox="347 953 1492 1251"> <thead> <tr> <th></th> <th>Assessment / evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>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.</td> <td>20</td> </tr> <tr> <td></td> <td style="text-align: right;">Total</td> <td>20</td> </tr> </tbody> </table> | 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 | | 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 |
| 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 | | | | | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | | | | | |
| <p>11</p> | <p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Bovee, Courtland L., and John V. Thill. <i>Business Communication Today</i>. 14th ed., Pearson, 2021. 2. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. <i>Business Communication: Making Connections in a Digital World</i>. 12th ed., McGraw-Hill Education, 2015. 3. Guffey, Mary Ellen, and Dana Loewy. <i>Essentials of Business Communication</i>. 11th ed., Cengage Learning, 2021. 4. Murphy, Herta A., Herbert W. Hildebrandt, and Jane P. Thomas. <i>Effective Business Communication</i>. 7th ed., McGraw-Hill, 1997. 5. Sharma, R. C., and Krishna Mohan. <i>Business Correspondence and Report Writing</i>. 4th ed., Tata McGraw-Hill, 2007. 6. Kaul, Asha. <i>Business Communication</i>. 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 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 - 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. | | | | | | | | | | | | | | | |
|--------------|---|-------------|-------------------------|-------|----|--|----|----|--|----|--------------|----------------------------------|-----------|--------------|--|-----------|
| | <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>Attempt any two out of five</td> <td style="text-align: center;">06</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Attempt any three out of five</td> <td style="text-align: center;">12</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>Attempt any three out of fifteen</td> <td style="text-align: center;">12</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">30</td> </tr> </tbody> </table> | 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 |
| 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 <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"></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 lectures (MCQ / Short notes / Match the pairs / Puzzles)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Participation in Workshop / Conference / Seminar / Case Study / Field Visit / Certificate Course / Project presentation / Viva</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> | | 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 | | | |
| | 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: <ol style="list-style-type: none"> 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 Banrasidas, 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 Anekar)



**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 | <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> |
|----------|--|

| | |
|----------|--|
| 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





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

Bachelor of Commerce
(International Accounting)
(Self-Financing Course)

Semester II

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

Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

(Autonomous)

PROGRAM STRUCTURE

B.Com (International Accounting)

First Year: SEMESTER II

| Level | Sem | Major (Mandatory) | Minor | OE | VSC, SEC (VSEC) | AEC, VEC | CC, | Cum. Cr./Sem. |
|-------|-----|--|---|--|--|--|----------------------------|---------------|
| 4.5 | II | 4+2 Performance Management – I (4) Performance Management – II (2) | 2 Introduction to business economics (2) | 2+2 Basic concept in research (2) Choice based (2) | 2+2 Financial Accounting – I (2) Financial Accounting – II (2) | 2+2 Business communication skills (2) OR Business communication skills in sindhi (2) Environmental Management & sustainable development – II (2) | 2 Co-curricular (2) | 22 |

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

**First Year
B.Com (International Accounting)**

Semester - II

Title: Performance Management – I

Vertical - 1

Major Subject - 4 Credits

Title: Performance Management – I
Course Code: CHMIBII1

| Sr. No. | Heading | Particulars |
|---------|--|--|
| 1 | Description the Course: | Performance Management – I focuses on the measurement, analysis, and improvement of organizational performance using accounting and management tools. The course introduces performance management systems, sources of information, and reporting mechanisms used in both private and public sector organizations. It emphasizes budgeting systems, standard costing, and quantitative techniques for effective planning and control. Further, the course explores variance analysis and performance evaluation methods. Advanced costing approaches such as activity-based costing, target costing, lifecycle costing, and environmental accounting are also covered to support strategic decision-making and efficiency enhancement. |
| 2 | Vertical I | Major |
| 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: To understand performance management systems and the role of information and reporting in decision-making. CO(A)2: To develop knowledge of budgeting systems, standard costing, and quantitative techniques for planning and control. CO(A)3: To equip students with skills in variance analysis and performance evaluation. CO(A)4: To introduce advanced costing techniques for strategic cost management and organizational efficiency. | |
| 8 | Course Outcomes: Student will be able to CO1: Explain performance management systems and evaluate information sources and reporting practices in different organizational contexts. CO2: Apply budgeting techniques and standard costing methods for planning and controlling business activities. CO3: Analyze variances and assess organizational performance using quantitative and analytical tools. CO4: Evaluate advanced costing techniques such as activity-based costing, target costing, and lifecycle costing for strategic decision-making. | |
| 9 | Syllabus Unit I <ul style="list-style-type: none"> • Performance Management Systems: Performance management information systems | |

- **Sources of Information:** Sources of management information
- **Management Reports**
- **Private Sector Analysis:** Performance analysis in private sector organizations
- **Public Sector Analysis:** Performance analysis in not-for-profit organizations and public sector
- **Behavioral Aspects:** External considerations and behavioral aspects

Unit II

- **Budgetary Systems**
- **Types of Budgets**
- **Quantitative Analysis:** Quantitative analysis in budgeting
- **Standard Costing**
- **Budget Control**
- **Budget Techniques**

Unit III

- **Material Variances:** Material mix and yield variances
- **Sales Variances:** Sales mix and quantity variances
- **Planning Variances**
- **Operational Variances**
- **Performance Analysis**
- **Variance Analysis**

Unit IV

- **Activity Based Costing**
- **Target Costing**
- **Lifecycle Costing**
- **Throughput Accounting**
- **Environmental Accounting**
- **Cost Techniques**

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 100 marks Time: 2:00 hours

Format of Question Paper

| Question No | Nature of Questions | Marks |
|--------------|---|------------|
| Q1 | 15 questions (narrative or calculative) two marks each | 30 |
| Q2 | 3 case study - 5 questions in each case study of two marks each | 30 |
| Q3 | 2 questions of twenty marks each | 40 |
| TOTAL | | 100 |

Note: The maximum score of 100 marks shall be scaled down to 60 marks as per evaluation guidelines.

Internal Examination: Continuous Evaluation - 40 marks

| | Assessment / evaluation | Marks |
|--------------|---|--------------|
| 1. | Online Test / Quiz / Case Study | 20 |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 20 |
| TOTAL | | 40 |

11

REFERENCES:

1. Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning.
2. Kaplan, R. S., & Atkinson, A. A. (2015). *Advanced management accounting* (3rd ed.). Pearson.
3. Jain, S. P., & Narang, K. L. (2021). *Cost accounting: Principles and practice*. Kalyani Publishers.
4. Khan, M. Y., & Jain, P. K. (2020). *Management accounting*. McGraw Hill Education India.
5. Maheshwari, S. N., & Maheshwari, S. K. (2022). *A textbook of accounting for management*. Vikas Publishing House.
6. Arora, M. N. (2019). *Cost and management accounting*. Himalaya Publishing House.

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

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

Title: Performance Management – II

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

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

Title: Performance Management – II
Course Code: CHMIBII2

| Sr. No. | Heading | Particulars |
|---------|---|---|
| 1 | Description the Course: | Performance Management – II focuses on advanced decision-making techniques using cost and management accounting tools. The course emphasizes relevant costing, cost-volume-profit analysis, and the role of limiting factors in optimizing business decisions. It explores cost behavior and its implications for short-term managerial decisions. Further, the course covers strategic decision-making areas such as pricing, make-or-buy decisions, and handling risk and uncertainty. The aim is to equip students with analytical skills required for effective business decision-making in dynamic and competitive environments. |
| 2 | Vertical I | Major |
| 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 develop an understanding of relevant costing and its application in managerial decision-making. CO(A)2: To analyze cost-volume-profit relationships and limiting factors affecting business operations. CO(A)3: To enhance decision-making skills in areas such as pricing and make-or-buy decisions. CO(A)4: To equip students with techniques to deal with risk and uncertainty in business decisions. | |
| 8 | Course Outcomes: Student will be able to CO1: Apply relevant costing techniques for evaluating alternative business decisions. CO2: Analyze cost-volume-profit relationships and assess the impact of limiting factors on output decisions. CO3: Evaluate pricing and make-or-buy decisions using appropriate cost and revenue analysis. CO4: Apply decision-making techniques under conditions of risk and uncertainty. | |
| 9 | Syllabus | |
| | Unit I <ul style="list-style-type: none"> • Relevant Costing • Cost Volume Analysis • Limiting Factors • Cost Behavior • Decision Analysis • Short Term Decisions Unit II | |

- Pricing Decisions
- Make or Buy Decisions
- Short Term Decisions
- Risk
- Uncertainty: Dealing with uncertainty
- Decision Making: Decision-making techniques

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

External Examination: Semester End External - 100 marks Time: 2:00 hours

Format of Question Paper

| Question No | Nature of Questions | Marks |
|--------------|---|------------|
| Q1 | 15 questions (narrative or calculative) two marks each | 30 |
| Q2 | 3 case study - 5 questions in each case study of two marks each | 30 |
| Q3 | 2 questions of twenty marks each | 40 |
| TOTAL | | 100 |

Note: The maximum score of 100 marks shall be scaled down to 30 marks as per evaluation guidelines.

Internal Examination: Continuous Evaluation - 20 marks

| | Assessment / evaluation | Marks |
|--------------|---|-----------|
| 1. | Online Test / Quiz / Case Study | 10 |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 |
| TOTAL | | 20 |

11

REFERENCES:

1. Drury, C. (2018). *Management and cost accounting* (10th ed.). Cengage Learning.
2. Kaplan, R. S., & Atkinson, A. A. (2015). *Advanced management accounting* (3rd ed.). Pearson.
3. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2019). *Cost accounting: A managerial emphasis* (16th ed.). Pearson.
4. Jain, S. P., & Narang, K. L. (2021). *Cost accounting: Principles and practice*. Kalyani Publishers.
5. Khan, M. Y., & Jain, P. K. (2020). *Management accounting*. McGraw Hill Education India.

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

**First Year B.Com
(Commerce & Management)
(Business Economics)**

Semester - II

Title: Introduction to Business Economics

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

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

Title: Introduction to Business Economics
Course Code: CHMCOMIII9

| Sr. No. | Heading | Particulars |
|---------|--|---|
| 1 | Description the Course: | This course introduces students to the fundamental concepts of economics and their application to business decision-making. It explores the nature and scope of business economics, the role of scarcity and efficiency, and how firms make choices under different constraints. Students will learn essential analytical tools such as marginal and incremental concepts, functional relations, and the interpretation of graphs and economic curves. The course further examines demand, supply, elasticity, and market equilibrium, with a focus on how markets solve economic problems. |
| 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: CO(A)1: Introduce students to the basic principles of economics that form the foundation of business decision-making. CO(A)2: Provide conceptual clarity on scarcity, opportunity cost, efficiency, and production possibilities, enabling rational economic thinking. CO(A)3: Develop analytical skills through the use of demand–supply models, elasticity measures, and graphical techniques. CO(A)4: Familiarize students with different forms of markets and their implications for pricing, output, and consumer behavior | |
| 8 | Course Outcomes: Student will be able to CO1: Explain the nature, scope, and importance of business economics and distinguish between micro, macro, positive, and normative analysis. CO2: Apply fundamental economic concepts such as scarcity, opportunity cost, production possibilities, and marginal analysis to business decision-making. CO3: Analyse demand, supply, elasticity, and market equilibrium using graphical and mathematical tools. CO4: Identify and describe different market forms and interpret the behavior of demand curves under various market structures | |

9

Syllabus

UNIT I: Scope and Importance of Business Economics

- Introduction to Economics, Nature and Scope, Micro and Macro Economics, Positive and Normative Economics, Meaning of Business Economics, Scope and Importance of Business Economics.
- Scarcity And Efficiency, Different Types of Firms, The Three Problems of Economic Organizations, Society's Technological Possibilities, Opportunity Cost, The Production Possibility Frontier.
- Basic Tools Principle Incremental and Marginal Concepts. Basic Economic Relations - Functional Relations: Equations- How to Read Graphs- Curve- Shifting and Movement along the Curve, Slopes and Lines, Total, Average and Marginal relations.
AI Tool: Gemini AI and Claude AI

UNIT II: Demand Analysis and Elasticity

- Law of Demand - The Demand Schedule the Demand Curve, Market Demand, Forces behind the Demand Curve, Shifts in Demand – Law of Supply - The Supply Curve Forces behind the Supply Curve - Shifts in Supply - Market Mechanism – Market Equilibrium with Demand and Supply, How the Market Solve the Three Economic Problems.
- Price Income and Cross Elasticity of Calculating Applications Demand - Elasticities, to Major Economic Issues - The Paradox of the Bumper Harvest.
- Forms of Markets - Meaning and Characteristics, Nature of Demand Curve under Different Markets.

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 | 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 |


Internal Examination: Continuous Evaluation - 20 marks

| | 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 |
| 11 | REFERENCES: <ol style="list-style-type: none"> 1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000) 2. Hirchey M., Managerial Economics, Thomson South western (2003) 3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001) 4. Frank R.H, Bernanke. B.S., Principles of Economics (Tata McGraw Hill (ed.3) 5. Gregory Mankiw., Principles of Economics, Thomson South western (2002) 6. Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002) | | |

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.



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

First Year

Semester - II

Title: Basic Concepts in Research

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

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

Title: Basic Concepts in Research
Course Code: CHMIDSOE201


| Sr. No. | Heading | Particulars |
|---------|--|---|
| 1 | Description the Course: | The course Basic Concepts in Research introduces students to the fundamental principles and methods of academic research. It aims to build a strong foundation in understanding the meaning, purpose, and types of research, along with the steps involved in conducting a systematic study. The course familiarizes students with qualitative and quantitative research approaches, research design, and hypothesis formulation. By the end of the course, students will be able to develop basic research proposals and understand how research moves from idea to publication. |
| 2 | Vertical 3 | OE |
| 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 introduce students to the meaning, purpose, and importance of research in academic and professional fields. CO(A)2: To help students understand the differences between qualitative and quantitative research approaches. CO(A)3: To develop students' ability to design research proposals by selecting topics, reviewing literature, and framing research questions. CO(A)4: To enable students to understand various research designs and formulate testable hypotheses. | |
| 8 | Course Outcomes: Student will be able to CO1: Explain the concept, purpose, and process of research. CO2: Differentiate between qualitative and quantitative research methods. CO3: Prepare a basic research proposal including topic selection, objectives, and research questions. CO4: Identify appropriate research designs and formulate clear and testable hypotheses. | |

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| 9 | Syllabus |
| | <p>UNIT I: Introduction to Research</p> <ul style="list-style-type: none"> • Definition and purpose of research • Qualitative research • Quantitative research • The research process: from idea to publication <p>UNIT II: Research Design</p> <ul style="list-style-type: none"> • Experimental research designs • Exploratory research designs • Preparing research proposals: Selection of the topic, Review of literature, Identifying Objectives of the Study, preparing Research Questions • Formulation of Hypothesis. |

| 10 | Scheme of Examination and Assessment Pattern Paper – 50 Marks | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------|---|-------------|---------------------|-------|----|-------------------------------|----|----|--------------------------------|----|--------------|--|-----------|--|-------------------------|-------|----|--|----|----|--|----|--------------|--|-----------|
| | <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="text-align: center;"></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 |
| 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. Booth, W. C. Colomb, G. G. and Williams, J. M. (2016). The Craft of Research. 4th edition, University of Chicago Press. 2. Bryman, Alan. (2018). Social Research Methods, London: OUP. 3. Creswell, J.W.(2014). Research Methods: A Practical Guide. 9th Edition, Pearson 4. Quantitative, and Mixed Methods Approaches , 5th edition, SAGE Publications. 5. Creswell, J.W. and Creswell, D. J. (2017). Research Design, New Delhi: SAGE Publications. 6. Ghosh, B.N. (1984). Scientific Method and Social Research, New Delhi: Sterling. |
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| | <p>7. Goode, W. J. and Hatt, P. K. (1952). Methods in Social Research, New York: Mc Graw-Hill Book Co.</p> <p>8. Gupta, S. P. (2012). Statistical Methods, New Delhi: Sultan Chand & Sons.</p> <p>9. Kothari, C.R. (2004). Research Methodology: Methods and Techniques.</p> |
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| Sr No | Name of the Faculty | Designation and College | Signature |
|-------|-----------------------|------------------------------------|---|
| 1. | Dr. Sunil Lalchandani | Dean, Faculty of Interdisciplinary |  |





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 (International Accounting)
Semester - II**

Title: Financial Accounting – I

**Vertical - 4
VSC Subject - 2 Credits**

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

Title: Financial Accounting – I
Course Code: CHMIBI3

| Sr. No. | Heading | Particulars |
|---------|---|---|
| 1 | Description the Course: | Financial Accounting – I introduces the fundamental principles and concepts of financial accounting and reporting. The course focuses on the purpose and scope of financial statements, users' information needs, and the regulatory framework governing accounting practices. It provides a detailed understanding of the double entry system, accounting records, and books of original entry. The course also covers accounting for key business transactions such as sales, purchases, assets, depreciation, receivables, payables, and provisions, enabling students to build a strong foundation in preparing and interpreting financial information. |
| 2 | Vertical 4 | VSC |
| 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 understand the purpose, scope, and regulatory framework of financial reporting.</p> <p>CO(A)2: To develop knowledge of accounting principles, double entry system, and maintenance of accounting records.</p> <p>CO(A)3: To familiarize students with accounting treatment of business transactions and financial elements.</p> <p>CO(A)4: To build the ability to prepare and interpret basic financial information.</p> |
| 8 | Course Outcomes: Student will be able to | <p>CO1: Explain the objectives of financial reporting, users' needs, and the regulatory framework governing accounting.</p> <p>CO2: Apply the principles of double entry bookkeeping and maintain systematic accounting records.</p> <p>CO3: Record and classify business transactions including sales, purchases, assets, and liabilities.</p> <p>CO4: Analyze financial elements such as depreciation, provisions, receivables, and payables in financial statements.</p> |
| 9 | Syllabus | |
| | Unit I | |
| | <ul style="list-style-type: none"> • Financial Reporting: Scope and purpose of financial statements • Users and Stakeholders: Users' and stakeholders' needs • Financial Elements: Elements of financial reports • Regulatory Framework: Legislation and accounting standards • Governance: Duties and responsibilities of governance • Qualitative Characteristics: Qualitative characteristics of financial information | |

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| | <p>Unit II</p> <ul style="list-style-type: none"> • Double Entry System: Double entry bookkeeping principles • Accounting Records: Maintenance of accounting records • Ledger Accounts • Books of Entry: Books of prime entry • Journals • Accounting Systems <p>Unit III</p> <ul style="list-style-type: none"> • Sales and Purchases • Cash and Inventory • Non Current Assets: Tangible and intangible non-current assets • Depreciation and Amortization • Receivables and Payables • Provisions: Provisions, contingencies, capital structure and finance cost |
|--|---|

| 10 | <p>Scheme of Examination and Assessment Pattern Paper – 100 Marks</p> <p>External Examination: Semester End External - 100 marks Time: 2:00 hours Format of Question Paper</p> <p>Attempt any three from five.</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>35 questions of two marks each</td> <td style="text-align: center;">70</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>2 multi-task questions fifteen marks each</td> <td style="text-align: center;">30</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">100</td> </tr> </tbody> </table> <p><i>Note: The maximum score of 100 marks shall be scaled down to 30 marks as per evaluation guidelines.</i></p> <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>Online Test / Quiz / Case Study</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project / Presentation / Viva / 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 | 35 questions of two marks each | 70 | Q2 | 2 multi-task questions fifteen marks each | 30 | TOTAL | | 100 | | Assessment / evaluation | Marks | 1. | Online Test / Quiz / Case Study | 10 | 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 | TOTAL | | 20 |
|--------------|---|-------------|---------------------|-------|----|--------------------------------|----|----|---|----|--------------|--|------------|--|-------------------------|-------|----|---------------------------------|----|----|---|----|--------------|--|-----------|
| Question No | Nature of Questions | Marks | | | | | | | | | | | | | | | | | | | | | | | |
| Q1 | 35 questions of two marks each | 70 | | | | | | | | | | | | | | | | | | | | | | | |
| Q2 | 2 multi-task questions fifteen marks each | 30 | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 100 | | | | | | | | | | | | | | | | | | | | | | | |
| | Assessment / evaluation | Marks | | | | | | | | | | | | | | | | | | | | | | | |
| 1. | Online Test / Quiz / Case Study | 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 20 | | | | | | | | | | | | | | | | | | | | | | | |

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| 11 | <p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Wood, F., & Sangster, A. (2018). <i>Business accounting</i> (14th ed.). Pearson Education. 2. Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2020). <i>Financial accounting</i> (10th ed.). Wiley. 3. Gupta, R. L., & Radhaswamy, M. (2021). <i>Advanced accountancy</i>. Sultan Chand & Sons. 4. Maheshwari, S. N., & Maheshwari, S. K. (2022). <i>Financial accounting</i>. Vikas Publishing House. 5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2020). <i>Advanced accounts</i>. S. Chand Publishing. 6. Tulsian, P. C. (2019). <i>Financial accounting</i>. Pearson India. |
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

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

Title: Financial Accounting – II

**Vertical - 4
SEC Subject - 2 Credits**

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

Title: Financial Accounting – II
Course Code: CHMIBII4

| Sr. No. | Heading | Particulars |
|---------|--|---|
| 1 | Description the Course: | Financial Accounting – II advances students' understanding of accounting procedures, financial statement preparation, and analysis. The course covers preparation of trial balance, rectification of errors, bank reconciliation, and control accounts to ensure accuracy in financial records. It further focuses on the preparation and presentation of financial statements, including statements of financial position, profit or loss, and cash flow statements, along with disclosure requirements. The course also introduces financial analysis techniques such as ratio analysis and interpretation of financial statements to support decision-making and performance evaluation. |
| 2 | Vertical 4 | SEC |
| 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 develop skills in preparing trial balance, rectifying errors, and performing reconciliations. CO(A)2: To provide knowledge of preparing financial statements in accordance with accounting standards. CO(A)3: To familiarize students with financial analysis tools such as ratio analysis and statement interpretation. CO(A)4: To enhance decision-making skills through evaluation of financial performance. | |
| 8 | Course Outcomes: Student will be able to CO1: Prepare trial balance and identify and rectify accounting errors using appropriate methods. CO2: Construct financial statements, including profit and loss account, balance sheet, and cash flow statement. CO3: Analyze financial statements using ratio analysis and other analytical tools. CO4: Interpret financial data to evaluate performance and support managerial decision-making. | |
| 9 | <p style="text-align: center;">Syllabus</p> Unit I <ul style="list-style-type: none"> • Trial Balance • Errors: Correction of errors • Control Accounts: Control accounts and reconciliations • Bank Reconciliation • Suspense Accounts • Reconciliation | |

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| | <p>Unit II</p> <ul style="list-style-type: none"> • Financial Statements: Statements of financial position • Profit Statement: Statement of profit or loss • Disclosure Notes • Cash Flow: Statements of cash flows • Incomplete Records • Subsidiaries: Subsidiaries and associates <p>Unit III</p> <ul style="list-style-type: none"> • Financial Analysis: Importance and purpose of analysis • Ratios • Statement Analysis: Analysis of financial statements • Interpretation: Interpretation of statements • Performance Evaluation: Financial performance evaluation • Decision Making |
|--|--|

| 10 | <p>Scheme of Examination and Assessment Pattern Paper – 100 Marks</p> <p>External Examination: Semester End External - 100 marks Time: 2:00 hours Format of Question Paper</p> <p>Attempt any three from five.</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>35 questions of two marks each</td> <td style="text-align: center;">70</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>2 multi-task questions fifteen marks each</td> <td style="text-align: center;">30</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">100</td> </tr> </tbody> </table> <p><i>Note: The maximum score of 100 marks shall be scaled down to 30 marks as per evaluation guidelines.</i></p> <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>Online Test / Quiz / Case Study</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project / Presentation / Viva / 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 | 35 questions of two marks each | 70 | Q2 | 2 multi-task questions fifteen marks each | 30 | TOTAL | | 100 | | Assessment / evaluation | Marks | 1. | Online Test / Quiz / Case Study | 10 | 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 | TOTAL | | 20 |
|--------------|---|-------------|---------------------|-------|----|--------------------------------|----|----|---|----|--------------|--|------------|--|-------------------------|-------|----|---------------------------------|----|----|---|----|--------------|--|-----------|
| Question No | Nature of Questions | Marks | | | | | | | | | | | | | | | | | | | | | | | |
| Q1 | 35 questions of two marks each | 70 | | | | | | | | | | | | | | | | | | | | | | | |
| Q2 | 2 multi-task questions fifteen marks each | 30 | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 100 | | | | | | | | | | | | | | | | | | | | | | | |
| | Assessment / evaluation | Marks | | | | | | | | | | | | | | | | | | | | | | | |
| 1. | Online Test / Quiz / Case Study | 10 | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | Project / Presentation / Viva / Role Play (Any 2) | 10 | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | 20 | | | | | | | | | | | | | | | | | | | | | | | |

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| 11 | <p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Wood, F., & Sangster, A. (2018). <i>Business accounting</i> (14th ed.). Pearson Education. 2. Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2020). <i>Financial accounting</i> (10th ed.). Wiley. 3. Gupta, R. L., & Radhaswamy, M. (2021). <i>Advanced accountancy</i>. Sultan Chand & Sons. 4. Maheshwari, S. N., & Maheshwari, S. K. (2022). <i>Financial accounting</i>. Vikas Publishing House. 5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2020). <i>Advanced accounts</i>. S. Chand Publishing. 6. Tulsian, P. C. (2019). <i>Financial accounting</i>. Pearson India. |
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**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> |

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| 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. CO-2: Communicate effectively using digital tools and virtual platforms. CO-3: Draft structured, persuasive, and professional business documents. CO-4: Demonstrate professional etiquette in meetings, group work, interviews, and corporate communication. CO-5: Analyze and solve workplace communication problems through case-based approaches.</p> |
| 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 |

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 |







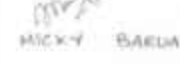

11

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- 2 Bovee, Courtland L., and John V. Thill. *Business Communication Today*. 14th ed., Pearson, 2021.

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- 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.
- 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: CHMSINIAEC

| 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 like 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 I | 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 गुफ्तगू(सिंधीअ में): वाकुफ़ियत डियण ऐ जाण हासुल करण ,वेनती मोकिलण, अर्जु करण,हिदायतू डियण, सौली सिंधीअ में गालाईण.
- कम करण वारी जगह ते राबतो ऐ कारोबारी राबतो: ग्राहकनि सा गुफ्तगू, ऑफिस में पूछताछ , परमीशन शिकायत पत्र, बैंक जे करमचारियुनि सा गुफ्तगू, 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

**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> |

| | |
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| 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 |

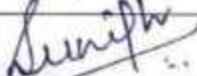
Internal Examination: Continuous Evaluation - 20 marks

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

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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.
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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 | <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> |
|----------|--|

| | |
|----------|--|
| 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

