



HYDERABAD (SIND)  
NATIONAL COLLEGIATE BOARD

HSNC Board's

# Smt. Chandibai Himathmal Mansukhani College (Autonomous)

(Affiliated to the University of Mumbai)

University College Code : 217-JD Office : T14



Estd. 1965

Principal : Dr. Manju Lalwani Pathak

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

Date: 27<sup>th</sup> June, 2026

## CIRCULAR

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

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

It is hereby communicated that the recommendations of the curriculum designed by the Ad-hoc Board of studies in Management Studies coordinated by the Dean, Faculty of Commerce in the meeting of Academic Council held on 20<sup>th</sup> June, 2026 have been approved.

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

Ulhasnagar – 421003

27<sup>th</sup> 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



**HSNC Board's  
Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar  
(Autonomous)**

**Affiliated to the University of Mumbai**

**Bachelor of Commerce  
(Management Studies)**

**(Self-Financing Course)**

**Choice Based and Credit Based Syllabus  
as per NEP 2020**

## **PREAMBLE**

The conferment of autonomous status upon Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar, marks a significant milestone in the institution's pursuit of academic excellence and innovation. Guided by the vision of the National Education Policy (NEP) 2020, the institution is committed to fostering a learner-centric educational ecosystem that promotes multidisciplinary learning, academic flexibility, holistic development, and societal engagement. Academic autonomy provides the opportunity to design an outcome-based curriculum that remains responsive to the evolving needs of learners, industry, and the global knowledge economy while upholding the highest standards of quality and academic integrity.

The curriculum emphasizes experiential learning, research orientation, skill development, ethical values, and innovation, supported by contemporary pedagogical practices. It also embraces Artificial Intelligence (AI)-enabled teaching-learning, digital learning platforms, technology-assisted assessment, and other emerging educational technologies to create engaging, inclusive, personalized, and future-ready learning experiences.

The B.Com. Management Studies programme embodies this institutional vision by integrating strong conceptual foundations with practical and industry-oriented learning. The curriculum encompasses the core functional domains of management while incorporating contemporary areas such as entrepreneurship, digital business, sustainability, business analytics, and global business practices. Through case studies, internships, industry interaction, live projects, simulations, and collaborative learning, the programme equips students with analytical, managerial, entrepreneurial, communication, leadership, and digital competencies essential for the twenty-first-century workplace.

With its interdisciplinary approach, academic flexibility, and emphasis on innovation and lifelong learning, the programme prepares graduates to become competent professionals, responsible citizens, ethical leaders, and future-ready contributors to organizations, society, and the global business environment.

## Program Objectives

On completion of B.Com (Management Studies), 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.

# Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

(Autonomous)

## Program Structure

### B.Com (Management Studies)

#### First Year: SEMESTER - I

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	CC	Credits
4.5	I	<p><b>2+2+2</b></p> <p>Principles of Management I. (2)</p> <p>Principles of Management II (2)</p> <p>Bhartiya Theory of Management Styles. (2)</p>	Not applicable.	<p><b>2+2</b></p> <p>Economics for professional careers-I (2)</p> <p>Choice based (2)</p>	<p><b>2+2</b></p> <p>Business Start-up Skills (2)</p> <p>IT for Business Management (2)</p>	<p><b>2+2+2</b></p> <p>Business Communication Skills (2)</p> <p>OR</p> <p>Communication Skills in Sindhi (2)</p> <p>Environmental Management &amp; Sustainable Development-I (2)</p> <p>Indian Knowledge System (2)</p>	<p><b>2</b></p> <p>Co-curricular Course – I (2)</p>	<b>22</b>

# Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

(Autonomous)

## Program Structure

### B.Com (Management Studies)

#### First Year: SEMESTER - II

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	CC`	Credits
4.5	II	<b>2+2+2</b> Principles of Management III. (2) Principles of Management IV (2) Global Theories and Management styles (2)	<b>2</b> Introduction to Business Economics (2)	<b>2+2</b> Basic Concepts in Research (2)  Choice based (Chose during form filling) (2)	<b>2+2</b> Foreign Exchange and Derivatives market. (2)  MS Office (2)	<b>2+2</b> Business Communication Skills (2) OR Communication Skills in Sindhi (2)  Environmental Management and Sustainable Development-II (2)	<b>2</b> Cocurricular Course – II (2)	<b>22</b>

# Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

(Autonomous)

## Program Structure

### B.Com (Management Studies)

#### Second Year: SEMESTER - III

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC	FP, CC	Credits
5	III	4+4  <b>Marketing</b> Introduction to marketing management (4) Marketing research (4)  <b>Finance</b> Introduction to financial services (4) Financial management-I (4)  <b>HR</b> Introduction to Human Resource Management (4) Training and development (4)	4  Fundamentals of money and banking (4)	2  Choice based OE (2)	2  <b>Marketing</b> Consumer Behaviour (2)  <b>Finance</b> Financial statement analysis (2)  <b>HR</b> Recruitment and selection (2)	2  Business Communication Skills (2) OR हदी भाषा : कौशल के आधार (2) OR लेखन कौशल्ये (कायालयीन लेखनव्यवहार आणि त्रव्यवहार) (2)	2+2  Field project (2)  Co-curricular (2)	22

# Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

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## Program Structure

### B.Com (Management Studies)

#### Second Year: SEMESTER - IV

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC,	FP, CC,	Cum. Cr./Sem.
5	IV	4+4 <b>Marketing</b> Customer relationship management (4) Retail management (4) <b>Finance</b> Financial management-II (4) Financial institution and markets (4) <b>HR</b> Legal practices in HR (4) Change and conflict management (4)	4 Public Finance (4)	2 Choice based OE (2)	2 <b>Marketing</b> Ad making (2) <b>Finance</b> Financial inclusion skills in youth (2) <b>HR</b> Organizational development (2)	2 Business Communication Skills (2) OR हदी भाषा : व्याव रिक प्रयोग (2) OR लेखन कौशल्ये - २ (महाजालावरील लेखन) (2)	2+2 Field project (2) Co-curricular (2)	22

# Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

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## Program Structure

### B.Com (Management Studies)

#### Third Year: SEMESTER - V

Level	Sem	Major (Mandatory)	Major (Elective)	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Credits
5.5	V	<p><b>4+4+2</b></p> <p><b>Marketing</b> Tourism Marketing Management (4) E-Commerce (4) Kautilya's Trading Philosophy (2)</p> <p><b>Finance</b> Introduction to Cost Accounting (4) Practical Aspects in Direct Taxation (4) Indigenous Banking and Wealth Management (2)</p> <p><b>HR</b> HRM in Global Perspective (4) Human Resource Accounting &amp; Audt (4) The Gurukul Model in Corporate HR (2)</p>	<p><b>4</b></p> <p><b>Marketing</b> Supply Chain Management (4)</p> <p><b>Finance</b> Investment Analysis &amp; Portfolio Mgt. (4)</p> <p><b>HR</b> Strategic Human Resource Mgt (4)</p>	<p><b>4</b></p> <p>Export Management I (Foundations &amp; Procedures) (4)</p>	-	<p><b>2</b></p> <p><b>Marketing</b> Marketing Ethics (2)</p> <p><b>Finance</b> Ethics in Financial Market (2)</p> <p><b>HR</b> Power &amp; Politics in HRM (2)</p>	-	<p><b>2</b></p> <p>FP/CEP (2)</p>	<b>22</b>

# Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar - 421003

(Autonomous)

## Program Structure

### B.Com (Management Studies)

#### Third Year: SEMESTER - VI

Level	Sem	Major (Mandatory)	Major (Elective)	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Credits
5.5	VI	<p style="text-align: center;"><b>4+4+2</b></p> <p><b>Marketing</b> International Marketing (4) Rural Marketing (4) Branding in Indian Art and Culture Heritage (2)</p> <p><b>Finance</b> International Finance (4) Practical Aspects in Indirect Taxation (4) Investment Ethos (2)</p> <p><b>HR</b> Contemporary Issues in HRM (4) Skilling and Usages of AI in HR (4) Crisis Leadership: Lessons from the Disasters (2)</p>	<p style="text-align: center;"><b>4</b></p> <p><b>Marketing</b> Export Marketing Practices and Procedures (4)</p> <p><b>Finance</b> Financial Inclusion: A Global Perspective (4)</p> <p><b>HR</b> Performance Management (4)</p>	<p style="text-align: center;"><b>4</b></p> <p>Export Management II (Strategy, Digital Trade &amp; Global Competitiveness) (4)</p>	-	-	-	<p style="text-align: center;"><b>4</b></p> <p>OJT (4)</p>	<b>22</b>



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**Semester I**

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

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

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

**Semester - I**

**Title: Principles of Management - I**

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

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

**Title: Principles of Management - I**  
**Course Code: CHMMS11A**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the principles and functions of management and their application in organizational settings. It introduces students to classical and contemporary management thoughts, managerial functions, and behavioral aspects of management. The course also familiarizes learners with emerging AI-powered tools that support planning, organizing, decision-making, coordination, and control. Through practical exposure, students develop managerial competencies and problem-solving skills relevant to modern organization
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To familiarize students with the fundamental concepts, functions, and evolution of management thought.</p> <p><b>CO(A)2:</b> To develop an understanding of managerial functions such as planning, organizing, staffing, leadership, motivation, coordination, and control.</p> <p><b>CO(A)3:</b> To introduce students to AI-powered tools and digital platforms that support various managerial functions.</p> <p><b>CO(A)4:</b> To enable students to apply management concepts and AI tools in solving organizational problems and improving managerial effectiveness.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, functions, and evolution of management and managerial thought.</p> <p><b>CO2:</b> Apply managerial functions and principles to analyze and address organizational issues.</p> <p><b>CO3:</b> Utilize AI-enabled tools for planning, organizing, decision-making, coordination, communication, and control.</p> <p><b>CO4:</b> Demonstrate managerial skills and problem-solving abilities through practical application of management concepts and digital tools.</p>

9

## Syllabus

### Unit 1: Introduction to Management & Functions of Management

- **Management:** Concept, Features, 6Ms, Functions, Levels, Need, Managerial competencies & skills
- **Evolution of Management Thought:** Contributions of Peter Drucker, Frederick Winslow Taylor, Henri Fayol, Henry Mintzberg, Elton Mayo & Hawthorne Experiments
- **Planning:** Meaning, significance, types (strategic, single-use, standing)
- **Decision Making:** Concept, essentials, techniques

### UNIT II: Organising, Staffing & Controlling

- **Organising:** Concept, importance, factors, Organization structures: Line & Staff, Matrix, Formal vs Informal, Tall vs Flat, Span of management, Centralization vs decentralization
- **Departmentation:** Concept and bases
- **Staffing:** Meaning, importance, process, Sources of recruitment, Modern trends in staffing
- **Controlling:** Meaning, nature, importance, Types and techniques

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
<b>TOTAL</b>		<b>30</b>

**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
<b>TOTAL</b>		<b>20</b>

11

**REFERENCES:**

1. Gupta, C. B. (2021). *Principles of management* (2nd ed.). Sultan Chand & Sons.
2. Tripathi, P. C., & Reddy, P. N. (2019). *Principles of management* (6th ed.). McGraw Hill Education India.
3. L. M. Prasad. (2021). *Principles and practice of management* (10th ed.). Sultan Chand & Sons.
4. Koontz, H., & Wehrich, H. (Indian adaptation). (2017). *Essentials of management: An international and leadership perspective*. McGraw Hill Education India.
5. Robbins, S. P., & Coulter, M. (2022). *Management* (15th ed.). Pearson.
6. Drucker, P. F. (2008). *Management: Tasks, responsibilities, practices*. Harper Business.

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

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

**Semester - I**

**Title: Principles of Management - II**

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

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

**Title: Principles of Management - II**  
**Course Code: CHMMS11B**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	Principles of Management – II builds upon the foundational concepts of management and focuses on the behavioral aspects of organizations, including leadership, motivation, and coordination. The course introduces students to various leadership and motivation theories and their practical implications. It also explores the role of Artificial Intelligence in managerial functions and familiarizes students with AI-powered tools for planning, organizing, decision-making, coordination, and control. The course aims to develop managerial competence by integrating classical concepts with contemporary digital practices.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of leadership, motivation, and coordination and their significance in organizational effectiveness. <b>CO(A)2:</b> To familiarize students with various theories of leadership and motivation and their practical applications. <b>CO(A)3:</b> To introduce students to the role, advantages, limitations, and ethical aspects of Artificial Intelligence in management. <b>CO(A)4:</b> To enable students to use AI-powered tools for planning, organizing, coordination, decision-making, problem-solving, and controlling.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts and theories of leadership, motivation, and coordination and their role in organizational performance. <b>CO2:</b> Analyze managerial situations using various leadership and motivation theories. <b>CO3:</b> Evaluate the opportunities, limitations, and ethical implications of AI in managerial functions. <b>CO4:</b> Apply AI-enabled tools to support planning, organizing, coordination, decision-making, problem-solving, and controlling activities.	

<b>9</b>	<h2 style="margin: 0;">Syllabus</h2> <p><b>UNIT - I: Leadership, Motivation &amp; Coordination</b></p> <ul style="list-style-type: none"> <li>• <b>Leadership:</b> Concept, styles, qualities, Theories - Great Man, Trait, Behavioural, Contingency</li> <li>• <b>Motivation:</b> Concept, importance, types, Theories - Abraham Maslow, Douglas McGregor, Frederick Herzberg</li> <li>• <b>Coordination:</b> Concept, methods, importance, Criteria of effective coordination</li> <li>• <b>Case studies</b> of Indian business leaders</li> </ul> <p><b>Unit – II AI in Management Functions</b></p> <ul style="list-style-type: none"> <li>• <b>AI in Management:</b> Meaning, Role, Advantages &amp; Limitations, Ethical Use</li> <li>• <b>AI Tools for Planning, Organising and Coordination:</b> Miro and Trello</li> <li>• <b>AI Tools for Decision Making and Problem Solving:</b> Calude.ai, ChatGPT</li> <li>• <b>AI Tools for Controlling:</b> Clockify</li> </ul>
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<b>10</b>	<h3 style="margin: 0;">Scheme of Examination and Assessment Pattern</h3> <p style="margin: 0;">Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>20</b></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	<b>TOTAL</b>		<b>30</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	<b>TOTAL</b>		<b>20</b>
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- |  |   |
|--|---|
|  | <ol style="list-style-type: none"><li>2. Tripathi, P. C., &amp; Reddy, P. N. (2019). <i>Principles of management</i> (6th ed.). McGraw Hill Education India.</li><li>3. L. M. Prasad. (2021). <i>Principles and practice of management</i> (10th ed.). Sultan Chand &amp; Sons.</li><li>4. Koontz, H., &amp; Weihrich, H. (Indian adaptation). (2017). <i>Essentials of management: An international and leadership perspective</i>. McGraw Hill Education India.</li><li>5. Robbins, S. P., &amp; Coulter, M. (2022). <i>Management</i> (15th ed.). Pearson.</li><li>6. Drucker, P. F. (2008). <i>Management: Tasks, responsibilities, practices</i>. Harper Business.</li></ol> |
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**Smt. Chandibai Himathmal Mansukhani College  
(Autonomous)**

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

**Semester - I**

**Title: Bhartiya Theory of Management Styles**

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

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

## Title: Bhartiya Theory of Management Styles

**Course Code: CHMMS12**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides an understanding of the Bhartiya Theory of Management Styles based on ancient Indian philosophy and values. It covers the evolution, principles, and key features of Bhartiya management and its relevance in the modern business context. The course highlights ethical leadership, sustainability (Lokasangraha), and inclusive decision-making. Students explore various management styles rooted in Indian tradition, focusing on holistic and value-based approaches to management.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To introduce students to the foundational concepts of Bhartiya (Indian) management and its historical evolution.</p> <p><b>CO(A)2:</b> To explore traditional Indian management styles rooted in ancient wisdom and their relevance to modern management practices.</p> <p><b>CO(A)3:</b> To understand the role of Bhartiya values in promoting sustainable, inclusive, and ethical leadership.</p> <p><b>CO(A)4:</b> To examine the six universal management styles of Bhartiya theory and assess their applicability in contemporary organizational settings.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Students will be able to explain the evolution and core principles of Bhartiya management styles..</p> <p><b>CO2:</b> Students will identify and differentiate among various traditional Indian management approaches based on ancient scriptures and philosophies.</p> <p><b>CO3:</b> Students will analyze how Bhartiya values like Lokasangraha contribute to sustainable and inclusive leadership practices.</p> <p><b>CO4:</b> Students will critically evaluate and apply the six universal Bhartiya management styles in real-life managerial situations.</p>

<b>9</b>	<h2 style="margin: 0;">Syllabus</h2> <p><b>UNIT I: Foundations of Bhartiya Management and Management Styles</b></p> <ul style="list-style-type: none"> <li>● Bhartiya Management: Definition, Evolution</li> <li>● Management Styles based on Ancient Indian Wisdom</li> <li>● Management Styles: Concept, Features, Need and Types</li> <li>● Aligning Bhartiya values with sustainability (Lokasangraha – welfare of all)</li> <li>● Indian perspectives on inclusive leadership and diversity</li> <li>● AI Tool: Claud.AI and Perplexity for Case Studies</li> </ul> <p><b>UNIT II: Six Universal Management Styles of Bhartiya Theory</b></p> <ul style="list-style-type: none"> <li>● Management by Self-Transformation</li> <li>● Management by Good Counsel</li> <li>● Management by Time</li> <li>● Management by Luminous Unactivity</li> <li>● Management by Passionate Activity</li> <li>● Management by Indolent Activity</li> </ul>
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<b>10</b>	<h3 style="margin: 0;">Scheme of Examination and Assessment Pattern</h3> <p style="margin: 0;">Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>20</b></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	<b>TOTAL</b>		<b>30</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	<b>TOTAL</b>		<b>20</b>
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<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Puri Vivek. (2020). Bharatiya (Indian) Theory of Management Styles – Part I. Sage</li> </ol>
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Publication.

2. (Indian) Theory of Management Styles AIMA Journal of Management & Research, May 2021, Volume 15 Issue 2/4, ISSN 0974 – 497 Copy right© 2021 AJMR-AIMA
3. Subhash Sharma. (2019). Evolution of Indian Management/Bhartiya Management. Reva University Bangalore.
4. <https://swarajyamag.com/ideas/the-notion-of-bharatiya-management>
5. <https://cessedu.org/sites/cessedu.org/files/National%20Workshop%20n%20Bharatiya%20Management.pdf>
6. <https://www.linkedin.com/pulse/traditional-management-concept-evolution-indian-ethos-anjum>

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

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

**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	<b>Description the Course:</b>	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	<b>Vertical 3</b>	Open Elective
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To understand the scope and importance of Business Economics. <b>CO(A)2:</b> To identify and differentiate between cost concepts and analyze their relevance in economic decision-making <b>CO(A)3:</b> To evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios. <b>CO(A)4:</b> To analyze price determination in various market structures and interpret real-world pricing decisions using case studies.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the role of business economics in solving fundamental economic problems and guiding business strategy. <b>CO2:</b> Identify and differentiate between various types of costs and analyse their relevance in economic decision-making <b>CO3:</b> Evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios. <b>CO4:</b> Analyse price determination in various market structures and interpret real-world pricing decisions using case studies.	

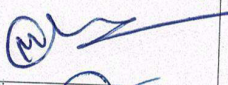
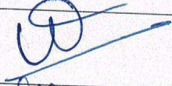

<b>9</b>	<h2 style="margin: 0;">Syllabus</h2> <p><b>UNIT I: Business Economics: An Overview</b></p> <ul style="list-style-type: none"> <li>• <b>Business Economics:</b> Meaning, scope and importance of Business Economics, Basic Problems of Business in an Economy.</li> <li>• <b>Cost Estimation:</b> Meaning &amp; Types of Cost, Importance of understanding Costs.</li> </ul> <p><b>UNIT II: Market Forces and Price Determination</b></p> <ul style="list-style-type: none"> <li>• <b>Market Forces:</b> Demand - Meaning and Factors affecting Demand &amp; Law of Demand, Supply - Meaning and Factors affecting Supply &amp; Law of Supply. AI Tools: Claude AI</li> <li>• <b>Price Determination:</b> Process, Market Equilibrium, Price Determination under Oligopoly &amp; Monopolistic Competition. Real Life Case Study of a Product - Parle-G.</li> </ul>
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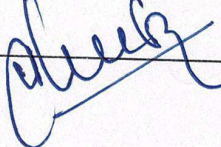
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4. Mankiw, N.G., *Economics: Principles and Applications*, Cengage Learning, 2009.
5. Pindyck, R.S. and D.L. Rubinfeld, *Microeconomics*, Pearson Education, 2008.
6. Stiglitz, J.E. and C.E. Walsh, *Principles of Economics*, W.W. Norton, 2002.
7. Salvatore, D.L., *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
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12. H.L. Ahuja, *Business Economics*, 1999.
13. H.L. Ahuja, *Principles of Microeconomics*.

## Department of Economics:

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

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

Name & Signature of the Dean:  Dr. Prashant Kelkar.





HSNC Board's

# Smt. Chandibai Himathmal Mansukhani College

(Autonomous)

(Affiliated to the University of Mumbai)

University College Code: 217 | JD Office: T14



## 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.  
(Management Studies)**

**Semester - I**

**Title: Business Startup Skills**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Business Startup Skills**  
**Course Code: CHMMS14**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides students with an understanding of the startup ecosystem, emerging entrepreneurial trends, and technology-driven business opportunities. It equips learners with essential startup development concepts, including innovation, business model design, market analysis, funding, and pitching. The course integrates AI-powered tools and experiential learning to enable students to conceptualize, design, and present their own startup ideas. Through the Startup Lab, students gain hands-on exposure to transforming ideas into viable business models.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To familiarize students with the startup ecosystem, entrepreneurial traits, emerging trends, and technology-driven business opportunities. <b>CO(A)2:</b> To develop students' understanding of startup development concepts such as innovation, business model canvas, customer analysis, funding, and pitching. <b>CO(A)3:</b> To introduce students to AI and digital tools for idea generation, market analysis, branding, and startup planning. <b>CO(A)4:</b> To enable students to apply startup concepts and tools in designing, developing, and presenting a viable startup proposal.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the fundamentals of startups, entrepreneurial mindset, emerging trends, and technology-driven business models. <b>CO2:</b> Develop business models, analyze customers and markets, and identify suitable funding options for startups. <b>CO3:</b> Utilize AI-enabled tools and digital platforms to support startup planning, branding, and pitch preparation. <b>CO4:</b> Create and present a comprehensive startup proposal by applying innovation, business model development, and market analysis techniques.	

9

## Syllabus

### UNIT I: Introduction to Business Start-ups

- **Startup Fundamentals:** Business Start-ups: Concept, Features, Types, Challenges Faced, Factors responsible for growth of Startups; Startup Ecosystem: Meaning & Stakeholders)
- **Emerging Trends & Business Models:** Emerging Trends (Remote Work , Creator Economy, Solopreneurship) and Digital Business Models: (Subscription , Freemium , Marketplace )
- **Startup Landscape & Entrepreneurial Mindset:** Entrepreneurial traits and skills, Startup categories based on valuation, Technology-driven startups in India AI, Blockchain, Green Tech

### UNIT II: Startup Development – Concepts, Tools & Application

- **Startup Concepts:** Innovation and idea generation, Business Model Canvas (BMC) – 9 components, Customer & market analysis, Basics of startup funding, Structure of a startup pitch
- **AI Tools for Startup Development:** ChatGPT: Idea generation, BMC inputs, decision-making; Canva: Branding; Google Trends: Market demand analysis; Strategyzer: Structured BMC creation; Beautiful.ai: Pitch deck preparation
- **Startup Lab:** Finalization of startup idea, Preparation of Business Model Canvas, Customer & competitor analysis, Branding (name, logo, tagline), Identification of funding source, Preparation & presentation of pitch deck

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)	15

		b)	
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	<b>TOTAL</b>		<b>30</b>
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		<b>Assessment / evaluation</b>	<b>Marks</b>
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**Smt. Chandibai Himathmal Mansukhani College  
(Autonomous)**

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

**Semester - I**

**Title: Information Technology for Business  
Management**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Information Technology for Business Management**  
**Course Code: CHMMS15**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides an understanding of Information Technology support in management and its role in modern business operations. It introduces key concepts such as data, information, knowledge, and database systems, along with major IT applications like MIS, DSS, ERP, CRM, and SCM. The course also covers e-commerce and m-commerce models, digital technologies, and emerging tools such as AI, IoT, blockchain, AR, and VR. Additionally, it familiarizes students with practical applications of internet technologies, email systems, and generative AI tools like ChatGPT to enhance managerial decision-making and business efficiency.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To introduce students to the fundamental concepts of information technology and its role in business management. <b>CO(A)2:</b> To explore the various types of information systems and their practical applications in decision-making and business operations. <b>CO(A)3:</b> To examine the evolution of e-commerce, m-commerce, and emerging digital technologies in shaping modern business models. <b>CO(A)4:</b> To provide a foundational understanding of Internet Technology and Generative AI	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Students will be able to differentiate between data, information, knowledge, and understand the significance of various IT systems like TPS, MIS, DSS, ERP, CRM, and SCM. <b>CO2:</b> Students will analyse real-world success and failure cases of IT implementation in business contexts. <b>CO3:</b> Students will evaluate the impact of e-commerce, mobile commerce, and digital technologies such as AI, IoT, blockchain, and AR/VR on business operations. <b>CO4:</b> Students will demonstrate basic understanding of Internet Technology and Generative AI	

<b>9</b>	<h2 style="margin: 0;">Syllabus</h2> <p><b>UNIT I: Introduction to IT Support in Management</b></p> <ul style="list-style-type: none"> <li>• Concept of Data, Information, Knowledge, and Database</li> <li>• Success and Failure Case studies of Information Technology</li> <li>• Major Areas of IT Applications in Management</li> <li>• Types of systems: TPS, MIS, DSS, ERP, CRM, SCM</li> <li>• Concept of Email Software: Use of Microsoft Outlook, Configuring Outlook, Creating and Managing profile in Outlook</li> <li>•</li> </ul> <p><b>UNIT II: Emergence of E- commerce and M-Commerce</b></p> <ul style="list-style-type: none"> <li>• E-Commerce &amp; Mobile Commerce: Definition and features, Business Models of e-commerce: B2B, B2C, B2G, E Governance.</li> <li>• Role of digital technologies in reshaping business models: Mobile platforms, AI, IoT in business, Block chain, AR, VR</li> <li>• Internet Technology – Basic concepts of Internet, Intranet, Extranet,</li> <li>• Introduction to Generative AI: ChatGPT, Prompt Engineering</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>20</b></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	<b>TOTAL</b>		<b>30</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	<b>TOTAL</b>		<b>20</b>
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digital firm. Pearson India.

2. Jawadekar, W. S. (2019). Management information systems. McGraw Hill Education India.
3. O'Brien, J. A., & Marakas, G. M. (2020). Introduction to information systems. McGraw Hill Education India.
4. Kalyani, V. (2021). E-commerce and digital business. Oxford University Press India.
5. Laudon, K. C., & Traver, C. G. (2023). E-commerce 2023: Business, technology, society. Pearson.

**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	<b>Description the Course:</b>	<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	<b>Vertical 4</b>	Ability Enhancement Course
3	<b>Type</b> Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<p><b>Course Objectives:</b></p> <p>CO(A)1: To introduce learners to the theoretical foundations and principles of effective business communication.</p> <p>CO(A)2: To develop skills in digital, interpersonal, and cross-cultural communication essential for the workplace.</p> <p>CO(A)3: To enhance learners' proficiency in writing business documents such as emails, reports, notices, and letters.</p> <p>CO(A)4: To build awareness of professional communication etiquette and practical problem-solving in organizational settings.</p>	

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

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

10

#### Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

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

**Internal Examination: Continuous Evaluation - 20 marks**

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


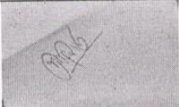
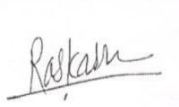
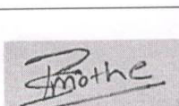
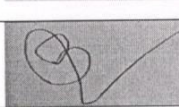
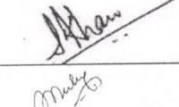
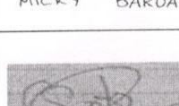
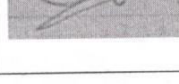
11

#### REFERENCES:

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

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

### Syllabus Committee:

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

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



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



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

**UG First Year**

**Semester - I**

**Title: Communication Skills in Sindhi**

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

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

**Title: Communication Skills in Sindhi**  
**Course Code: CHMSINAECI**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	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	<b>Vertical 5</b>	AEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	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	<b>Course Outcomes:</b>	Student will be able to <b>CO1:</b> Know the basic special features of Sindhi language. <b>CO2:</b> Understand the skills of communication. <b>CO3:</b> Knowing the conversation with businessmen and customers <b>CO4:</b> 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 : वक्त्रियत
- भाषा जी अहमियत
- भाषा जा बुनियादी पहल
  - i) किरम, ii) भाषा जो किरदार, iii) भाषा मे तबदीलियू iv) भाषा जा अहिसासाती पहलू v) भाषा एं नई नसल
- नई तैलीमी नीति एं बोलियुन जी अहमियत
- असां जी सिंधी बोली

#### यूनिट – 2

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

**10****Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

**Attempt all questions.**

<b>Question No</b>	<b>Nature of Questions</b>	<b>Marks</b>
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
<b>TOTAL</b>		<b>30</b>

**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**

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

**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**

**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	<b>Description the Course:</b>	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	<b>Vertical 5</b>	VEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To introduce about ecosystems, biodiversity and to make aware for the need of conservation.</p> <p><b>CO(A)2:</b> To sensitize students towards environmental concerns, issues, and impacts of human population.</p> <p><b>CO(A)3:</b> 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><b>CO(A)4:</b> 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	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the interrelationships within ecosystems and analyze energy flow and succession, using examples from various ecological zones.</p> <p><b>CO2:</b> Critically evaluate biodiversity levels and conservation strategies, applying knowledge of endemic species, threats, and ecological services to real-world scenarios.</p> <p><b>CO3:</b> Assess the socio-environmental implications of population growth, displacement, and disasters, incorporating case studies to understand sustainable development challenges.</p> <p><b>CO4:</b> Demonstrate an understanding of environmental ethics and advocacy, by interpreting the influence of cultural values, environmental movements, and communication strategies on sustainability.</p>

9

## Syllabus

### UNIT I: Ecosystems, Biodiversity and Conservation

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

### UNIT II: Human Communities and the Environment

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

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### 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.**

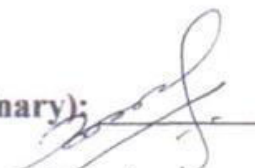
Question No	Nature of Questions	Marks
Q1	Theory based on Unit I	10
Q2	Theory based on Unit I	10
Q3	Theory based on Unit II	10
Q4	Theory based on Unit II	10
<b>TOTAL</b>		<b>30</b>

<b>Internal Examination: Continuous Evaluation - 20 marks</b>		
	<b>Assessment / evaluation</b>	<b>Marks</b>
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
<b>TOTAL</b>		<b>20</b>

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

  
 Dr. Nitin Arekar



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

**First Year**

**Semester - I**

**Title: Indian Knowledge System**

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

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

**Title: Indian Knowledge System**  
**Course Code: CHMIKSI**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	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	<b>Vertical 5</b>	IKS
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To sensitize the students about context in which they are embedded i.e. Indian culture and civilization including its Knowledge System and Tradition. <b>CO(A)2:</b> To help student to understand the knowledge, art and creative practices, skills and values in ancient Indian system. <b>CO(A)3:</b> To help to study the enriched scientific Indian heritage. <b>CO(A)4:</b> To introduce the contribution from Ancient Indian system & tradition to modern science & Technology.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Understand and appreciate the rich Indian Knowledge Tradition. <b>CO2:</b> Understand the contribution of Indians in various fields. <b>CO3:</b> Experience increase subject-awareness and self-esteem. <b>CO4:</b> 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

<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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>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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></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 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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>20</b></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	<b>TOTAL</b>		<b>30</b>		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	<b>TOTAL</b>		<b>20</b>
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<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Concise history of science in India- D.M. Bose, S.N Sen, B.V. Subbarayappa.</li> <li>2. Positive sciences of the Ancient Hindus- Brajendranatha seal, Motilal Banarasidas, Delhi 1958.</li> <li>3. History of Chemistry in Ancient India &amp; Medieval India, P. Ray- Indian Chemicals Society, Calcutta 1956.</li> <li>4. Charaka Samhita- a scientific synopsis, P. Ray &amp; H.N Gupta National Institute of Sciences of India, New Delhi 1965.</li> <li>5. MacDonnell A.A- History of Sanskrit literature.</li> <li>6. Winternitz M- History of Indian Literature Vol. I, II.</li> <li>7. Dasgupta S.N &amp; De S.K- History of Sanskrit literature Vol' I.</li> <li>8. Ramkrishna Mission- cultural heritage of India Vol' I, II.</li> <li>9. Majumdar R. C &amp; Pushalkar A.D- History &amp; culture of the Indian people, Vol. I, II &amp; III.</li> <li>10. Keith A.B- History of Sanskrit literature.</li> </ol>																											

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

  
 (Dr. Nitin Arekar)



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

**First Year**

**Semester - I**

**Title: Cocurricular Course I**

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

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

**Title: Cocurricular Course I**  
**Course Code: CHMCCI6**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<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	<b>Vertical 6</b>	CC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p><b>CO(A)2:</b> To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p><b>CO(A)3:</b> To foster a sense of responsibility, leadership, and community engagement among students.</p> <p><b>CO(A)4:</b> To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p><b>CO(A)5:</b> To integrate classroom learning with experiential learning for holistic growth.</p>

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

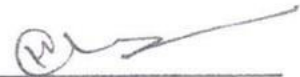
<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Based on 3 approved activities</p> <p><b>External Examination: Semester End External - 30 marks</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Activity No</th> <th>Nature of Activities</th> <th>Marks</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
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	<b>TOTAL</b>		<b>20</b>

**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  
(Management Studies)  
(Self-Financing Course)**

**Semester II**

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

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

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

**Semester - II**

**Title: Principles of Management - III**

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

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

**Title: Principles of Management - III**  
**Course Code: CHMBMSIII1A**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course focuses on contemporary management practices in the context of digital transformation, virtual workplaces, innovation, and organizational change. It introduces students to the concepts of virtual organizations, virtual teams, and emerging work models such as remote and hybrid workplaces. The course also examines innovation management, change management models, and the role of leadership in fostering innovation and managing change. Students gain practical exposure to AI-powered tools and real-world case studies to understand modern managerial challenges and opportunities.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To familiarize students with the concepts, characteristics, and management of virtual organizations and digital workplaces. <b>CO(A)2:</b> To develop an understanding of innovation, its types, processes, and the factors that influence organizational innovation. <b>CO(A)3:</b> To introduce students to change management concepts, resistance to change, and models for managing organizational transformation. <b>CO(A)4:</b> To enable students to analyze contemporary business challenges using case studies and AI-enabled management tools.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the structure, functioning, and managerial challenges of virtual organizations and virtual teams. <b>CO2:</b> Analyze innovation processes and evaluate strategies for fostering innovation within organizations. <b>CO3:</b> Apply change management models to address organizational change and overcome resistance effectively. <b>CO4:</b> Utilize AI tools and case-based learning to assess managerial issues in digital and innovation-driven business environments.	

9

## Syllabus

### UNIT I: Virtual Organizations

- Virtual Organizations: Concept, Features, Evolution, Types, Role of ICT
- Virtual Teams – Advantages, Challenges, and Managerial Techniques
- Managing Communication, Coordination, and Culture in Virtual Workplaces
- Future of Work: Remote, Hybrid, and Digital Workplaces
- Case Studies: Indian and Global Virtual Organizations
- AI Tools: Notion AI and Otter.ai

### UNIT II: Innovation and Change Management

- Innovation in Management : Meaning, Importance, Types of Innovation – Product, Process, Technological, and Business Model Innovation; Barriers and Strategies to Overcome Them
- The Innovation Process – From Idea to Implementation
- Role of Leadership and Organizational Culture in Fostering Innovation
- Change Management – Meaning, Process, and Causes of Resistance and Models of Change Management – Lewin’s Three-Step Model and Kotter’s Eight-Step Model
- Role of Managers in Managing Change and Innovation
- Case Studies: Innovative Indian Companies (Reliance Jio, Ola, Zomato, Infosys, TCS)

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
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Gupta, C. B. (2021). <i>Principles of management</i> (2nd ed.). Sultan Chand &amp; Sons.</li> <li>2. Prasad, L. M. (2021). <i>Principles and practice of management</i> (10th ed.). Sultan Chand &amp; Sons.</li> <li>3. Rao, V. S. P., &amp; Krishna, V. H. (2021). <i>Management: Text and cases</i> (2nd ed.). Excel Books.</li> <li>4. Tripathi, P. C., &amp; Reddy, P. N. (2019). <i>Principles of management</i> (6th ed.). McGraw Hill Education India.</li> <li>5. Kotter, J. P. (2012). <i>Leading change</i>. Harvard Business Review Press.</li> <li>6. Drucker, P. F. (2014). <i>Innovation and entrepreneurship</i>. Routledge.</li> </ol>		

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

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

**Semester - II**

**Title: Principles of Management - IV**

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

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

**Title: Principles of Management - IV**  
**Course Code: CHMBMSII1B**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course introduces students to contemporary management practices with a focus on Corporate Social Responsibility (CSR), Environmental, Social and Governance (ESG) principles, and Green Management. It examines the role of businesses in promoting sustainability, ethical governance, and environmental stewardship. The course also develops students' analytical and decision-making skills through case study methodology and functional caselets related to planning, organizing, staffing, and leadership. Through real-world examples and applications, students gain practical insights into responsible and sustainable management.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To familiarize students with the concepts, legal framework, and significance of CSR, ESG, and Green Management in contemporary organizations. <b>CO(A)2:</b> To develop an understanding of sustainability-oriented management practices and their impact on business and society. <b>CO(A)3:</b> To introduce students to case study methodology and the systematic approach to managerial problem-solving. <b>CO(A)4:</b> To enable students to apply management concepts and decision-making skills through functional case studies and real-world business scenarios.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, frameworks, and importance of CSR, ESG, and Green Management in modern organizations. <b>CO2:</b> Analyze the role of sustainability, ethical governance, and environmental responsibility in business decision-making. <b>CO3:</b> Apply case study methodology to identify, analyze, and resolve managerial problems effectively. <b>CO4:</b> Evaluate business situations and recommend appropriate managerial actions related to planning, organizing, staffing, and leadership.	

9

## Syllabus

### UNIT I: Corporate Social Responsibility (CSR), ESG, and Green Management

- Corporate Social Responsibility: Concept, Evolution, and Need
- CSR in India – Legal Framework (Companies Act 2013, Schedule VII), Implementation and Impact Models and Approaches to CSR – Carroll’s Pyramid, Triple Bottom Line
- Environmental, Social and Governance (ESG): Meaning, Components, and Importance in Modern Business, Difference between CSR and ESG
- Green Management: Concept and Importance of Green Organizations, Green HRM, Green Marketing, and Sustainable Operations, ISO 14000 and Environmental Management Systems (EMS)
- Case Studies: CSR and ESG Leaders in India (Tata Group, Infosys, ITC, Godrej, Wipro)

### UNIT II: Case Studies and Applications

- Understanding Case Study Methodology:
  - o Meaning and Importance of Case Study Analysis
  - o Steps in Case Analysis – Identifying Issues, Analyzing Data, Generating Alternatives, Decision-Making
  - o Do’s and Don’ts in Solving Case Studies
- Functional Caselets:
  - o Planning: Vision, goal-setting, and strategic decision-making
  - o Organizing: Delegation, departmentalization, and coordination
  - o Staffing: Recruitment, selection, and motivation
  - o Directing: Leadership styles, communication, and motivation challenges
  - o Controlling: Performance evaluation, corrective actions, and quality management
- Applied Mini Projects:
  - o Group-based analysis of real or simulated management problems o
  - o Presentation and discussion of findings

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)	15

		b)	
		c)	
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Gupta, C. B. (2021). Principles of management (2nd ed.). Sultan Chand &amp; Sons.</li> <li>2. Prasad, L. M. (2021). Principles and practice of management (10th ed.). Sultan Chand &amp; Sons.</li> <li>3. Tripathi, P. C., &amp; Reddy, P. N. (2019). Principles of management (6th ed.). McGraw Hill Education India.</li> <li>4. Rao, V. S. P., &amp; Krishna, V. H. (2021). Management: Text and cases (2nd ed.). Excel Books.</li> <li>5. Corporate Social Responsibility Crowther, D., &amp; Aras, G. (2008). Corporate social responsibility. Ventus Publishing.</li> <li>6. Strategic Corporate Social Responsibility Werther, W. B., Jr., &amp; Chandler, D. (2011). Strategic corporate social responsibility: Stakeholders in a global environment (2nd ed.). Sage Publications.</li> </ol>		

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

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

**Semester - II**

**Title: Global Theories and Management Styles**

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

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

**Title: Global Theories and Management Styles**  
**Course Code: CHMBMSII2**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course introduces learners to global perspectives in management by exploring major theories of organizational development, motivation, and leadership practiced across diverse cultural and economic environments. It emphasizes the influence of cultural values, social systems, and leadership approaches on managerial behavior and organizational success. The course also compares Indian, Japanese, American, and European management styles, preparing learners to become globally competent, culturally sensitive, and adaptive managers.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To enable learners to understand the key theories of organizational development and motivation in a global and Indian context. <b>CO(A)2:</b> To help learners analyze major global leadership theories and their applications across cultural environments. <b>CO(A)3:</b> To enable learners to compare and contrast management philosophies and leadership practices across countries, including India. <b>CO(A)4:</b> To develop in learners a global managerial mindset, intercultural sensitivity, and adaptability for effective leadership in diverse settings.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain and interpret global and Indian theories of organizational development and motivation. <b>CO2:</b> Evaluate and apply leadership theories in multicultural organizational contexts. <b>CO3:</b> Compare Japanese, American, and European management styles with real-world applications. <b>CO4:</b> Demonstrate global awareness, cultural intelligence, and adaptability in managerial roles.	

9

## Syllabus

### UNIT I: Organizational Development and Global Motivation Theories

- Concept and Features of Organizational Development (OD)
- Values and Objectives of OD
- Organizational Development Models: Weisbord's Six-Box Model (Organizational Diagnosis), McKinsey 7-S Framework (Organizational Design), Burke–Litwin Model (Organizational Change and Performance)
- Process and Interventions in OD
- Global Motivation Theories: Maslow's Hierarchy of Needs, McGregor's, Theory X and Y, Ouchi's Theory Z, Vroom's Expectancy Theory, Alderfer's ERG Theory, McClelland's Need Theory, Self-Determination Theory (Deci & Ryan)

### UNIT II: Global Leadership Theories and Management Styles

- Global Leadership Theories: Charismatic Leadership Theory, Likert's Four Systems of Leadership, Blake & Mouton's Managerial Grid, Fiedler's Contingency Theory, Tannenbaum & Schmidt's Leadership Continuum, Hersey & Blanchard's Situational Leadership Theory, Path–Goal Theory of Leadership
- Comparative Management Styles:
  - Indian Management Style: Ethical, value-based, spiritual, and people-oriented
  - Japanese Management Style: Theory Z, Kaizen, teamwork, harmony, and long-term employment
  - American Management Style: Individualism, innovation, and performance orientation
  - European Management Style: Participative approach, work–life balance, and social responsibility
  - Emerging Asian Styles: Chinese, Korean, and Middle Eastern collectivist leadership models
- AI Tool: Case Studies using ChatGPT
- Cross-Cultural Dimensions of Leadership, Communication, and Decision-Making

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)	15

	b)	
	c)	
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

	<b>Assessment / evaluation</b>	<b>Marks</b>
1.	Class Test during the lectures. (MCQs Based)	10
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
<b>TOTAL</b>		<b>20</b>

**11**

**REFERENCES:**

1. Rao, V. S. P., & Krishna, V. H. (2018). Management: Text and Cases. Excel Books.
2. Koontz, H., & Weihrich, H. (adapted by Ramachandran, S. P.). (2017). Essentials of Management: An International, Innovation, and Leadership Perspective. McGraw Hill Education India.
3. Pareek, U. (2010). Understanding Organizational Behaviour. Oxford University Press.
4. Prasad, L. M. (2022). Principles and Practices of Management. Sultan Chand & Sons.
5. Chatterjee, D. (2019). Leadership Excellence: Learning from Indian and Global Managers. Sage Publications India.
6. Hersey, P., Blanchard, K. H., & Johnson, D. E. (2012). Management of Organizational Behavior: Leading Human Resources. Pearson Education.
7. Robbins, S. P., & Coulter, M. (2019). Management. Pearson Education.

**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: CHMCOMI9**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	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	<b>Vertical 2</b>	Minor
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> Introduce students to the basic principles of economics that form the foundation of business decision-making. <b>CO(A)2:</b> Provide conceptual clarity on scarcity, opportunity cost, efficiency, and production possibilities, enabling rational economic thinking. <b>CO(A)3:</b> Develop analytical skills through the use of demand–supply models, elasticity measures, and graphical techniques. <b>CO(A)4:</b> Familiarize students with different forms of markets and their implications for pricing, output, and consumer behavior	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the nature, scope, and importance of business economics and distinguish between micro, macro, positive, and normative analysis. <b>CO2:</b> Apply fundamental economic concepts such as scarcity, opportunity cost, production possibilities, and marginal analysis to business decision-making. <b>CO3:</b> Analyse demand, supply, elasticity, and market equilibrium using graphical and mathematical tools. <b>CO4:</b> 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.**

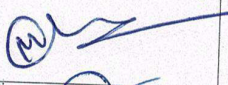
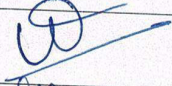

Question No	Nature of Questions	Marks
Q1	Any two out of three (Unit I) a) b) c)	15
Q2	Any two out of three (Unit II) a) b) c)	15
<b>TOTAL</b>		<b>30</b>


**Internal Examination: Continuous Evaluation - 20 marks**

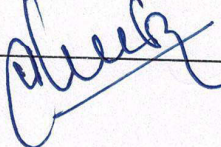
	Assessment / evaluation	Marks
1.	Class Test during the lectures. (MCQs Based)	10

	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand &amp; Sons, N. Delhi, 2000)</li> <li>2. Hirchey .M., Managerial Economics, Thomson South western (2003)</li> <li>3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)</li> <li>4. Frank R.H, Bernanke. B.S., Principles of Economics (Tata McGraw Hill (ed.3)</li> <li>5. Gregory Mankiw., Principles of Economics, Thomson South western (2002)</li> <li>6. Samuelson &amp; Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)</li> </ol>		

## 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**

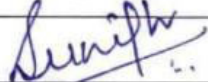
Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	The course Basic Concepts in Research introduces students to the fundamental principles and methods of academic research. It aims to build a strong foundation in understanding the meaning, purpose, and types of research, along with the steps 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	<b>Vertical 3</b>	OE
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To introduce students to the meaning, purpose, and importance of research in academic and professional fields. <b>CO(A)2:</b> To help students understand the differences between qualitative and quantitative research approaches. <b>CO(A)3:</b> To develop students' ability to design research proposals by selecting topics, reviewing literature, and framing research questions. <b>CO(A)4:</b> To enable students to understand various research designs and formulate testable hypotheses.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concept, purpose, and process of research. <b>CO2:</b> Differentiate between qualitative and quantitative research methods. <b>CO3:</b> Prepare a basic research proposal including topic selection, objectives, and research questions. <b>CO4:</b> Identify appropriate research designs and formulate clear and testable hypotheses.	

<b>9</b>	<h2 style="margin: 0;">Syllabus</h2> <p><b>UNIT I: Introduction to Research</b></p> <ul style="list-style-type: none"> <li>• Definition and purpose of research</li> <li>• Qualitative research</li> <li>• Quantitative research</li> <li>• The research process: from idea to publication</li> </ul> <p><b>UNIT II: Research Design</b></p> <ul style="list-style-type: none"> <li>• Experimental research designs</li> <li>• Exploratory research designs</li> <li>• Preparing research proposals: Selection of the topic, Review of literature, Identifying Objectives of the Study, preparing Research Questions</li> <li>• Formulation of Hypothesis.</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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)</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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>20</b></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	<b>TOTAL</b>		<b>30</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	<b>TOTAL</b>		<b>20</b>
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<b>TOTAL</b>		<b>20</b>																							

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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 &amp; 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.  
(Management Studies)**

**Semester - II**

**Title: Foreign Exchange and  
Derivatives Market**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Foreign Exchange and Derivatives Market**  
**Course Code: CHMBMSII4**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides learners with a comprehensive understanding of the foreign exchange and derivatives markets. It focuses on the structure, participants, and functioning of global forex markets, key regulatory frameworks in India, and the nature of exchange-rate systems. Learners will also explore derivatives instruments, pricing mechanisms, and applications in managing currency and financial risk through both theoretical and numerical illustrations.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To enable learners to understand the structure, participants, and functions of the foreign exchange market. <b>CO(A)2:</b> To familiarize learners with key regulations, exchange-rate systems, and types of foreign-exchange risk. <b>CO(A)3:</b> To develop in learners a conceptual and analytical understanding of derivative instruments and their applications. <b>CO(A)4:</b> To equip learners with basic computational skills related to quotations, spreads, forward rates, and derivative pricing.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, structure, and participants of the foreign exchange market. <b>CO2:</b> Interpret the regulatory framework under FERA and FEMA and the concept of convertibility. <b>CO3:</b> Analyze the types of derivatives and their role in hedging financial risk. <b>CO4:</b> Solve basic numerical problems on exchange-rate quotations, spreads, forwards, futures, options, and swaps.	

9

## Syllabus

### UNIT I: Foreign Exchange Markets – An Overview

- Concept, Features, Need, Participants, Functions, and Structure of Forex Markets;
- Foreign Currency Accounts – VOSTRO, NOSTRO, LORO;
- Meaning and Types of Foreign-Exchange Risk;
- Role of the Foreign Exchange Dealers Association of India (FEDAI).
- FERA and FEMA Regulations;
- Advantages and Limitations of Capital and Current-Account Convertibility;
- Meaning, Advantages, and Limitations of Fixed and Flexible Exchange Rates;
- Distinction between Fixed and Flexible Exchange Rate Systems.

### UNIT II: Derivatives Market

- Definition, Features, Benefits, and Disadvantages of Derivatives;
- Introduction and Significance of Index;
- Types of Foreign-Exchange Quotations;
- Basic Numerical Problems – Direct and Indirect Quotes, Spread, Spread Percentage, Forward Rates, and Cross Rates.
- Emerging Structure of Derivatives Markets in India;
- Types of Derivatives and Practical Numerical Problems on Spot, Forward, Futures, Options, and Swaps.
- AI Tools: Practical problems using Claude AI

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
<b>TOTAL</b>		<b>30</b>

**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
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Apte, P. G. (2011). International Financial Management. McGraw Hill Education (India) Pvt Ltd.</li> <li>2. Bhardwaj, H. P. (2009). Foreign Exchange Management. Wheeler Publishing.</li> <li>3. Donald, R. L. (2013). Derivatives Markets. Pearson Education.</li> <li>4. Jeevanandam, C. (2020). Foreign Exchange and Risk Management. Sultan Chand &amp; Sons.</li> <li>5. Kumar, S. S. S. (2007). Financial Derivatives. PHI Learning Publishers.</li> </ol>		

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

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

**Semester - II**

**Title: MS-OFFICE**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: MS-OFFICE**  
**Course Code: CHMBMSII5**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	The course MS Office provides students with comprehensive, hands-on training in the essential applications of Microsoft Office—MS Word, MS PowerPoint, and MS Excel. It equips learners with the skills required to create, format, analyze, and present professional documents, presentations, and spreadsheets. The course covers fundamental to advanced tools, including document formatting, mail merge, multimedia presentations, data analysis, charts, and advanced Excel functions such as VLOOKUP, HLOOKUP, Pivot Tables, and scenarios.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop students' ability to create, edit, and format professional documents using MS Word. <b>CO(A)2:</b> To equip learners with the skills to design visually effective presentations using MS PowerPoint. <b>CO(A)3:</b> To build competency in creating, editing, and analyzing data using basic and advanced features of MS Excel. <b>CO(A)4:</b> To enhance students' overall digital productivity through the integrated use of MS Office applications for academic and workplace tasks.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Create, format, and manage professional documents in MS Word, including tables, smart art, mail merge, and page layouts. <b>CO2:</b> Design effective multimedia presentations with animations, transitions, and various layout tools in MS PowerPoint. <b>CO3:</b> Apply fundamental and advanced Excel formulas, functions, and tools to organize, compute, and analyze data effectively. <b>CO4:</b> Use advanced Excel features such as Pivot Tables, filtering, scenarios, and lookup functions to support data-driven decision-making.	

<b>9</b>	<h2 style="margin: 0;">Syllabus</h2>
	<p><b>UNIT I: MS Word and MS Power Point</b></p> <ul style="list-style-type: none"> <li>• MS Word-Menu and Tool bars, Creating and Saving Document, Editing of Document, Formatting text, Changing space between paragraphs and lines, Creation and Modification and Formatting of tables, Insertion of Symbols, Special Characters, Smart Art, Watermarks, Page Formatting, Headers and Footers, Mail Merge-Concept and Uses.</li> <li>• MS Power Point-Creating power point presentation, Presentation in different views, Inserting images, audios and videos, Creation of animation effects, Insertion of Designs, Slide Transitions, Slide Printing, Inserting Comments</li> </ul> <p><b>UNIT II: MS Excel –Basic and Advanced</b></p> <ul style="list-style-type: none"> <li>• Basic Excel-Creating, Saving and editing spreadsheets, Freezing panes &amp; splitting windows, Drawing charts, Basic functions-Text, math, trig, Statistical, Date and time, Financial, Logical.</li> <li>• Advanced Excel-Use of VLOOKUP, HLOOKUP, Data Analysis –Sorting, Filtering (Auto and Advanced Filter), Scenarios, Pivot Tables and Charts.</li> <li>• AI Tools: Gemini AI inside Google Sheets</li> </ul>

<b>10</b>	<h3 style="margin: 0;">Scheme of Examination and Assessment Pattern</h3> <p style="margin: 0;">Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></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;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>20</b></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	<b>TOTAL</b>		<b>30</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	<b>TOTAL</b>		<b>20</b>
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**REFERENCES:**

1. Mastering Excel: Conditional Formatting Kindle Edition by Mark Moore
2. Learn to use computer, MS Word, Powerpoint and Excel: First Edition by Inderjeet Singh
3. Microsoft Word, Excel, and PowerPoint: Just for Beginners by Dorothy House., Otskirts Press.
4. IT Essential skills for 21st Century, TNI Technologies
5. Kumar Bittu (2017) Computer Basics. V. S. Publishers
6. John Walkenbach. (2015) Microsoft Excel 2016 Bible. Wiley publication

**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	<b>Description of the Course:</b>	<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	<b>Vertical 5</b>	<b>AEC: Advanced Business Communication Skills</b>
3	<b>Type</b> Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<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>

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

**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	<b>Short Notes</b> (Attempt any 3 out of 5) - <b>Unit 1</b> <b>OR</b> Attempt <b>Essay Type</b> question. (1 out of 2) - <b>Unit 1</b>	15
Q. 2	<b>Short Notes</b> (Attempt any 3 out of 5) - <b>Unit 2</b> <b>OR</b> Attempt <b>Essay Type</b> question. (1 out of 2) - <b>Unit 2</b>	15
	<b>Total</b>	<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

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


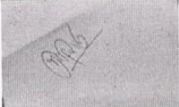
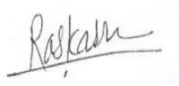
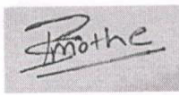
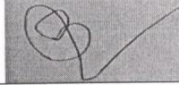
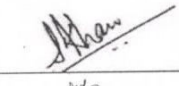
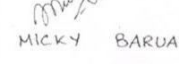

11

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

- 3 Chaturvedi, P. D., and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. 3rd ed., Pearson Education, 2011.
- 4 Gerson, Steven M., and Sharon J. Gerson. *Technical Communication: Process and Product*. 9th ed., Pearson, 2021.
- 5 Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2021.
- 6 Kaul, Asha. *Business Communication*. 2nd ed., PHI Learning, 2009.
- 7 Krizan, A. C., et al. *Business Communication*. 8th ed., Cengage Learning, 2010.
- 8 Lesikar, Raymond V., et al. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill Education, 2015.
- 9 Locker, Kitty O., and Donna Kienzler. *Business and Administrative Communication*. 11th ed., McGraw-Hill Education, 2021.
- 10 Mehra, Payal. *Business Communication for Managers*. Pearson Education, 2012.
- 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: CHMSINIIAEC**

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

### Syllabus

#### Unit 1: Everyday & Professional Communication in Sindhi

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

#### Unit 2: Digital & Modern Communication in Sindhi

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

### Syllabus

#### यूनिट १:

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

#### यूनिट २:

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

**10****Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

<b>Question No</b>	<b>Nature of Questions</b>	<b>Marks</b>
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
<b>Total</b>		<b>30</b>

**Internal Examination: Continuous Evolution - 20 marks**

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

**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	<b>Description the Course:</b>	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	<b>Vertical 5</b>	VEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop a comprehensive understanding of various types of environmental pollution, their sources, standards, and impacts on human health and ecosystems. <b>CO(A)2:</b> To familiarize students with environmental laws, constitutional provisions, and regulatory frameworks related to environmental protection and management. <b>CO(A)3:</b> To equip learners with knowledge of environmental management tools, pollution control measures, and sustainable waste management practices. <b>CO(A)4:</b> To create awareness about global and national sustainability initiatives such as the Sustainable Development Goals, Mission LiFE, and their role in achieving sustainable development.	

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

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
<b>TOTAL</b>		<b>30</b>

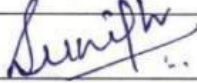
**Internal Examination: Continuous Evaluation - 20 marks**

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

11

**REFERENCES:**

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

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



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

**First Year**

**Semester - II**

**Title: Cocurricular Course I**

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

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

**Title: Cocurricular Course I**  
**Course Code: CHMCCI6**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<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	<b>Vertical 6</b>	CC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p><b>CO(A)2:</b> To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p><b>CO(A)3:</b> To foster a sense of responsibility, leadership, and community engagement among students.</p> <p><b>CO(A)4:</b> To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p><b>CO(A)5:</b> To integrate classroom learning with experiential learning for holistic growth.</p>

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

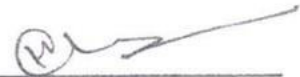
<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Based on 3 approved activities</p> <p><b>External Examination: Semester End External - 30 marks</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Activity No</th> <th>Nature of Activities</th> <th>Marks</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
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	<b>TOTAL</b>		<b>20</b>

**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**  
**(Management Studies)**  
**(Self-Financing Course)**

**Semester III**

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

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

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

**Semester - III**

**Title: Introduction to Marketing Management**

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

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

**Title: Introduction to Marketing Management**  
**Course Code: CHMMSIII2**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the principles and practices of marketing management in contemporary business environments. It introduces students to marketing concepts, consumer behaviour, marketing environment, and the strategic application of the marketing mix for creating customer value. The course emphasizes segmentation, targeting, and positioning (STP) strategies, product and brand management, pricing, promotion, and distribution decisions. It also explores emerging marketing trends, digital transformation, artificial intelligence, and data-driven marketing approaches through case studies and AI-enabled tools, preparing students to develop effective marketing strategies in a dynamic marketplace.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of marketing concepts, consumer behaviour, and the role of marketing in achieving organizational objectives. <b>CO(A)2:</b> To familiarize students with strategic marketing decisions related to the marketing mix, product management, pricing, promotion, and distribution. <b>CO(A)3:</b> To provide knowledge of market segmentation, targeting, and positioning techniques for developing customer-oriented marketing strategies. <b>CO(A)4:</b> To expose students to emerging marketing trends, digital technologies, AI applications, and analytical approaches used in contemporary marketing practice.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and strategic role of marketing management, consumer behaviour, and the marketing environment.</p> <p><b>CO2:</b> Apply marketing mix elements and STP strategies to design customer-focused marketing plans and business solutions.</p> <p><b>CO3:</b> Analyze consumer behaviour, market opportunities, and competitive marketing strategies using case studies and data-driven approaches.</p> <p><b>CO4:</b> Evaluate contemporary marketing practices, digital marketing trends, AI-enabled tools, and innovative strategies for enhancing organizational competitiveness and customer value.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>UNIT I: Introduction to Market &amp; Marketing Management</b></p> <ul style="list-style-type: none"> <li>• Market and Marketing: Introduction, Evolution, Concepts, Features, Functions and Scope</li> <li>• Marketing Environment: Meaning, Need for Understanding Marketing Environment, Micro and Macro Environmental Factors</li> <li>• Consumer Behavior: Meaning, Types of Buying Behavior, Factors Influencing Buying Behavior, Consumer Decision-Making Process</li> <li>• Marketing Mix: Meaning, Elements and Role of Marketing Mix</li> </ul> <p><b>UNIT II: Marketing Mix</b></p> <p><b>Content:</b></p> <ul style="list-style-type: none"> <li>• Product Mix: Definitions, Dimensions, Strategies for Product Mix, Branding and its Importance, Product Life Cycle (PLC), Stages in New Product Development, Reasons for Product Failure, Product Packaging and its Importance</li> <li>• Price Mix: Meaning, Factors Influencing Pricing Decisions, Objectives and Methods of Pricing</li> <li>• Promotion Mix: Concept, Elements in the Communication Process, Elements and Tools of Promotion, Role of Integrated Marketing Communication, Recent Trends in Promotional Offerings, Integration of Modern and Recent Tools of Marketing</li> <li>• Place Mix: Concept, Types of Marketing Channels, Traditional and Contemporary Channels of Marketing, Factors Affecting Marketing Channels</li> </ul> <p><b>UNIT III: STP Strategy</b></p> <p><b>Content:</b></p> <ul style="list-style-type: none"> <li>• STP: Concept, Importance</li> <li>• Segmentation: Definition, Bases, Need, Merits and Demerits of Market Segmentation, Marketing Mix Segment of Product/Service through Case Study Approach</li> <li>• Target Market: Concept, Target Market Strategies, Positioning Concept, Qualities of a Successful Position, Product Position vs Brand Position, Positioning Strategies, Case Study</li> <li>• Positioning: Meaning and Relevance of Positioning, Positioning Strategies</li> </ul> <p><b>UNIT IV: Recent Trends in Marketing and Case Studies</b></p> <p><b>Content:</b></p>

	<ul style="list-style-type: none"> <li>• New Trends in Market Organization: Principles, Types, Marketing Audit, Importance to Marketing Organizations, Porter's Generic Strategy, Blue Ocean Strategy</li> <li>• Digital Trends in Developing Competitive Marketing Strategies, Role of AI and Data Analytics in Marketing</li> <li>• AI Tool: Claude AI - Generate marketing campaigns, product ideas, advertisements, consumer profiles and case studies. Canva AI - Design advertisements, posters, promotional content and branding material.</li> </ul>
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<b>10</b>	<b>Scheme of Examination and Assessment Pattern</b>		
	Paper – 100 Marks		
	<b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b>		
	Format of Question Paper		
	<b>Attempt all questions.</b>		
	<b>Question No</b>	<b>Nature of Questions</b>	<b>Marks</b>
	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
<b>TOTAL</b>		<b>60</b>	
<b>Internal Examination: Continuous Evaluation - 40 marks</b>			
	<b>Assessment / evaluation</b>	<b>Marks</b>	
1.	Class Test during the lectures. (MCQs Based)	20	
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	
<b>TOTAL</b>		<b>40</b>	

11

**REFERENCES:**

1. Ramaswamy, V. S., & Namakumari, S. (2023). *Marketing management: Indian context – Global perspective* (7th ed.). Sage Publications India.
2. Saxena, R. (2022). *Marketing management* (7th ed.). McGraw Hill Education.
3. Kotler, P., Keller, K. L., & Chernev, A. (2022). *Marketing management* (16th Global ed.). Pearson Education.
4. Armstrong, G., & Kotler, P. (2023). *Marketing: An introduction* (15th Global ed.). Pearson Education.

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

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

**Semester - III**

**Title: Marketing Research**

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

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

**Title: Marketing Research**  
**Course Code: CHMMSIII5**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the principles, methods, and applications of marketing research in business decision-making. It introduces students to the research process, research design, data collection methods, sampling techniques, and data analysis required for solving marketing problems. The course develops practical skills in questionnaire design, data processing, interpretation, and report writing while emphasizing ethical research practices. It also explores contemporary developments in marketing research, including digital research methods, social media analytics, big data, and AI-enabled research tools, preparing students to conduct evidence-based marketing analysis in dynamic business environments.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of the concepts, processes, and significance of marketing research in managerial decision-making. <b>CO(A)2:</b> To familiarize students with research design, data collection methods, sampling techniques, and analytical approaches used in marketing research. <b>CO(A)3:</b> To enhance students' ability to collect, analyze, interpret, and present marketing research data for informed business decisions. <b>CO(A)4:</b> To expose students to ethical practices, digital research methods, and AI-enabled tools shaping contemporary marketing research.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, types, processes, and applications of marketing research in business and marketing contexts.</p> <p><b>CO2:</b> Apply appropriate research designs, sampling techniques, and data collection methods to investigate marketing problems.</p> <p><b>CO3:</b> Analyze marketing research data using statistical techniques, graphical presentations, and AI-assisted analytical tools to generate meaningful insights.</p> <p><b>CO4:</b> Prepare and evaluate professional research reports by interpreting findings, drawing conclusions, and incorporating ethical and technology-driven research practices.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>UNIT I: Introduction to Marketing Research</b></p> <ul style="list-style-type: none"> <li>• Marketing Research: Meaning, Definition, Features, Objectives, Importance, Scope and Limitations of Marketing Research</li> <li>• Role of Marketing Research: Functions, Need and Applications in Business Decision-Making</li> <li>• Types of Marketing Research: Exploratory, Descriptive, Diagnostic and Causal Research</li> <li>• Marketing Research Process: Identification of Problem, Research Design, Data Collection, Analysis and Report Preparation</li> </ul> <p><b>UNIT II: Research Design and Data Collection</b></p> <ul style="list-style-type: none"> <li>• Research Design: Meaning, Importance, Types – Exploratory, Descriptive and Experimental Research Design</li> <li>• Sources of Data: Primary Data and Secondary Data – Meaning, Advantages and Limitations</li> <li>• Methods of Data Collection: Observation Method, Survey Method, Interview Method, Questionnaire Method and Focus Group Discussion</li> <li>• Questionnaire Design: Meaning, Characteristics of Good Questionnaire, Types of Questions and Steps in Questionnaire Construction</li> </ul> <p><b>UNIT III: Sampling and Data Analysis</b></p> <ul style="list-style-type: none"> <li>• Sampling: Meaning, Need, Census vs Sample, Steps in Sampling Process</li> <li>• Sampling Techniques: Probability Sampling and Non-Probability Sampling Methods</li> <li>• Data Processing: Editing, Coding, Classification and Tabulation of Data</li> <li>• Data Analysis Techniques: Measures of Central Tendency, Percentage Analysis, Charts and Graphical Presentation of Data</li> </ul> <p>AI Tool: Julius AI - survey data analysis</p> <p><b>UNIT IV: Report Writing and Contemporary Trends in Marketing Research</b></p> <ul style="list-style-type: none"> <li>• Research Report: Meaning, Importance, Types and Structure of Research Report</li> <li>• Report Presentation: Interpretation of Findings, Conclusions and Recommendations</li> <li>• Ethical Issues in Marketing Research: Privacy, Confidentiality and Research Ethics</li> <li>• Emerging Trends in Marketing Research: Digital Marketing Research, Social Media Analytics, Online Surveys, Big Data Analytics and AI Applications in Marketing Research</li> </ul> <p>AI Tool: Perplexity AI – Market research &amp; Report writing</p>

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

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**REFERENCES:**

1. Saravanavel, P. (2021). *Research methodology* (3rd ed.). Kitab Mahal.
2. Gupta, S. P. (2022). *Statistical methods* (46th rev. ed.). Sultan Chand & Sons.
3. Malhotra, N. K., Nunan, D., & Birks, D. F. (2023). *Marketing research: An applied approach* (7th ed.). Pearson Education.
4. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2023). *Business research methods* (11th ed.). Cengage Learning.

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

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

**Semester - III**

**Title: Introduction to Financial Services**

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

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

**Title: Introduction to Financial Services**  
**Course Code: CHMMSIII1**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive introduction to the financial services sector and its role in supporting economic development and financial inclusion. It familiarizes students with various financial services including banking, consumer credit, card-based services, investment and insurance products, leasing, hire purchase, and credit support mechanisms. The course also develops practical understanding of financial calculations related to loans, bills discounting, and factoring services. Further, it examines emerging financial services driven by technological innovations such as digital banking, fintech, peer-to-peer lending, buy now pay later (BNPL) models, and artificial intelligence applications in the financial services industry.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To provide students with a foundational understanding of the nature, scope, and significance of financial services in the modern economy. <b>CO(A)2:</b> To familiarize students with major financial products, services, and institutions that facilitate savings, investment, financing, and risk management. <b>CO(A)3:</b> To develop analytical and practical skills required for understanding financial service operations and related financial computations. <b>CO(A)4:</b> To introduce students to emerging trends, technologies, and innovations transforming the financial services sector.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, characteristics, functions, and importance of various financial services and their contribution to economic development.</p> <p><b>CO2:</b> Apply financial service concepts and calculation techniques related to mutual funds, loans, bills discounting, leasing, and other financing services.</p> <p><b>CO3:</b> Analyze the features, processes, benefits, and limitations of investment, credit, and financing services in different financial contexts.</p> <p><b>CO4:</b> Evaluate emerging financial service models, digital innovations, fintech applications, and AI-driven solutions shaping the future of the financial services industry.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>UNIT I: Introduction to Financial Services</b></p> <ul style="list-style-type: none"> <li>• Financial Services: Meaning, Characteristics, Scope, Importance, Classification, Role in Economic Development</li> <li>• Banking Services: Deposit and Lending Services</li> <li>• Consumer Credit Services: Meaning and Concept, Features, Importance, Types and Participants</li> <li>• Cards Services: Meaning, Features, Advantages and Limitations of Debit Cards, Credit Cards , Smart Cards</li> </ul> <p><b>UNIT II: Investment and Financing Services</b></p> <ul style="list-style-type: none"> <li>• Mutual Fund Services: Meaning, Features, Types and Benefits, Meaning and Calculation of NAV</li> <li>• Insurance Services: Meaning, Features, Importance, Principles and Types</li> <li>• Leasing Services: Meaning, Features, Types, Advantages and Limitations</li> <li>• Hire Purchase Services: Meaning, Features, Hire Purchase Vs. Leasing, Amortization Schedule</li> </ul> <p><b>UNIT III: Financing and Credit Support Services</b></p> <ul style="list-style-type: none"> <li>• Loan Servicing and EMI Calculations: Meaning, Loan Servicing Process, Components of EMI, Calculation of EMI manually and using EMI Calculator</li> <li>• Bills Discounting Services: Meaning, Features, Process, Advantages and Calculation of Discount</li> <li>• Factoring and Forfaiting Services: Meaning, Features, Types, Process, Advantages and Calculation of Factoring Cost</li> <li>• Credit Rating Services: Meaning, Features, Importance, Credit Rating Agencies and their Functions, Rating Process, Types of Credit Ratings, Credit Rating Symbols</li> </ul> <p><b>UNIT IV: Emerging Financial Services</b></p> <ul style="list-style-type: none"> <li>• Emerging Trends: Meaning, Features, Types and Applications of Digital Financial Services, Concept and Features of Mobile Banking, Internet Banking, Neo Banking, Digital Wallets, Payment Platforms and Fintech</li> </ul>

	<ul style="list-style-type: none"> <li>• Buy Now Pay Later (BNPL): Meaning, Concept, Working Mechanism, Features, Benefits, Risks and Consumer Implications</li> <li>• Peer-to-Peer (P2P) Lending: Meaning, Features, Process, Advantages, Limitations and Comparison with Traditional Lending</li> <li>• AI in Financial Services: Meaning, Applications, and Case Studies</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 100 Marks</p> <p><b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q4</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q5</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q6</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>60</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 40 marks</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Assessment / evaluation</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test during the lectures. (MCQs Based)</td> <td style="text-align: center;">20</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;">20</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	<b>TOTAL</b>		<b>60</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	20	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	<b>TOTAL</b>		<b>40</b>
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<b>TOTAL</b>		<b>40</b>																																			

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**REFERENCES:**

1. Khan, M. Y. (2022). *Financial services* (11th ed.). McGraw Hill Education.
2. Gordon, E., & Natarajan, K. (2023). *Financial markets and services* (12th ed.). Himalaya Publishing House.
3. Mishkin, F. S., & Eakins, S. G. (2021). *Financial markets and institutions* (9th ed.). Pearson Education.
4. Arslanian, H., & Fischer, F. (2019). *The future of finance: The impact of FinTech, AI, and crypto on financial services*. Palgrave Macmillan.

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

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

**Semester - III**

**Title: Financial Management-I**

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

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

**Title: Financial Management-I**  
**Course Code: CHMMSIII4**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course introduces students to the fundamental principles and techniques of financial management required for effective business decision-making. It focuses on the objectives and functions of financial management, sources of finance, and the role of financial managers in maximizing organizational value. The course develops an understanding of the time value of money, financial planning, capital budgeting decisions, and the evaluation of investment proposals. It also examines the concepts of cost of capital, capital structure, and leverage analysis, enabling students to apply financial tools and techniques for efficient resource allocation and corporate financial management.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To provide students with a strong foundation in the principles, objectives, and functions of financial management. <b>CO(A)2:</b> To develop the ability to evaluate financial decisions related to investment, financing, and resource allocation. <b>CO(A)3:</b> To familiarize students with financial planning techniques and analytical tools used in corporate financial management. <b>CO(A)4:</b> To enhance understanding of capital structure, cost of capital, and their implications for organizational value and financial performance.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, objectives, functions, and theories underlying financial management and corporate finance decisions.</p> <p><b>CO2:</b> Apply time value of money techniques and financial planning tools to solve business finance problems.</p> <p><b>CO3:</b> Analyze investment proposals using capital budgeting techniques and assess their financial viability.</p> <p><b>CO4:</b> Evaluate capital structure alternatives, cost of capital components, and leverage effects to support strategic financial decision-making.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>UNIT I: Foundations of Financial Management</b></p> <ul style="list-style-type: none"> <li>• Financial Management: Meaning, Nature, Scope and Objectives - Wealth Maximization vs Profit Maximization</li> <li>• Finance Manager: Role and Responsibilities, Qualities</li> <li>• Finance Functions: Investment, Financing, Dividend and Liquidity Decisions</li> <li>• Sources of Finance: Short Term and Long Term Sources</li> <li>• Agency Theory and Corporate Governance</li> </ul> <p><b>UNIT II: Time Value of Money and Financial Planning</b></p> <ul style="list-style-type: none"> <li>• Concept and Importance of Time Value of Money</li> <li>• Present Value and Future Value</li> <li>• Annuity and Perpetuity</li> <li>• Compounding and Discounting Techniques</li> <li>• Financial Forecasting and Financial Planning Process</li> <li>• AI Tool – Claude AI: Generating interactive Dashboard for financial analysis and decision making.</li> </ul> <p><b>UNIT III: Capital Budgeting Decisions</b></p> <ul style="list-style-type: none"> <li>• Capital Budgeting: Meaning, Need and Process</li> <li>• Estimation of Cash Flows</li> <li>• Traditional Techniques: <ul style="list-style-type: none"> <li>○ Payback Period</li> <li>○ Accounting Rate of Return (ARR)</li> </ul> </li> <li>• Discounted Techniques: <ul style="list-style-type: none"> <li>○ Net Present Value (NPV)</li> <li>○ Internal Rate of Return (IRR)</li> <li>○ Profitability Index (PI)</li> </ul> </li> <li>• Capital Rationing</li> </ul> <p><b>UNIT IV: Cost of Capital and Capital Structure</b></p> <ul style="list-style-type: none"> <li>• Cost of Capital: Meaning and Components</li> <li>• Cost of Debt, Cost of Preference Capital, Cost of Equity</li> <li>• Weighted Average Cost of Capital (WACC)</li> </ul>

	<ul style="list-style-type: none"> <li>• Capital Structure Decisions</li> <li>• Leverage Analysis (Operating, Financial, Combined)</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 100 Marks</p> <p><b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q4</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q5</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q6</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>60</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 40 marks</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Assessment / evaluation</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test during the lectures. (MCQs Based)</td> <td style="text-align: center;">20</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;">20</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	<b>TOTAL</b>		<b>60</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	20	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	<b>TOTAL</b>		<b>40</b>
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**REFERENCES:**

1. Khan, M. Y., & Jain, P. K. (2022). *Financial management: Text, problems and cases* (9th ed.). McGraw Hill Education.
2. Pandey, I. M. (2024). *Financial management* (12th ed.). Pearson Education India.
3. Brigham, E. F., & Ehrhardt, M. C. (2022). *Financial management: Theory and practice* (16th ed.). Cengage Learning.
4. Ross, S. A., Westerfield, R. W., Jordan, B. D., Lim, J., & Tan, R. (2022). *Fundamentals of corporate finance* (13th ed.). McGraw Hill Education.

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

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

**Semester - III**

**Title: Introduction to Human Resource  
Management**

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

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

**Title: Introduction to Human Resource Management**  
**Course Code: CHMMSIII3**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of change management and conflict management within modern organizations, focusing on the forces that drive change and the behavioural responses it triggers. It examines major change models, leadership roles, organizational resistance, communication strategies, and digital-era transformation, along with foundational and advanced conflict resolution techniques. The course integrates theoretical frameworks with real-world case studies to equip students with practical skills for managing people, processes, and organizational transitions effectively.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To introduce students to the principles, models, and processes of change management, including leadership roles and team-based change effectiveness. <b>CO(A)2:</b> To develop an understanding of organizational change, resistance to change, communication planning, culture change, and change in the digital age. <b>CO(A)3:</b> To impart foundational knowledge of conflict management, including sources of conflict, conflict-handling styles, and ethical considerations. <b>CO(A)4:</b> To equip students with practical skills in conflict resolution, negotiation, and third-party interventions to manage workplace disputes effectively.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the key concepts, models, and leadership dynamics involved in managing organizational change. <b>CO2:</b> Analyze organizational resistance, culture issues, and communication strategies, and evaluate change initiatives using real-world case examples. <b>CO3:</b> Identify sources of conflict and apply appropriate conflict-handling approaches, preventive strategies, and ethical decision-making. <b>CO4:</b> Demonstrate the ability to use negotiation techniques, conflict-resolution methods, and third-party interventions to manage workplace conflicts effectively.	

9

## Syllabus

**UNIT I: Introduction to Human Resource Management (HRM)**

- Human Resource Management: Definition, Scope, Objectives, Functions
- Evolution and Strategies of HRM
- Human Resource Manager: Role, Qualities, Challenges faced
- Influence of Rational and Social approaches on functions & policies of HRM, Approaches of HRM

**UNIT II: Human Resource Planning**

- Human Resource Planning (HRP): Meaning, Definition, Process, Factors Influencing, Psychological & Behavioural Issues
- Job Analysis: Meaning, Process, Components, Tools and Techniques
- Job Design: Meaning, Tools and Techniques
- Human Resource Information System: Meaning, Significance, Components

**UNIT III: Human Relations**

- Human Relations: Concept, Meaning, Significance, Leadership - Concept and Essentials of a good Leadership, Transactional and Transformational Leadership
- Employee Morale: Concept, Meaning, Factors Influencing Employee Morale, Measurement
- Employee Welfare, Health and Safety Measures: Statutory Provisions for Safety of Workers
- Stress Management: Reasons of / for Stress-Strategies for coping with Stress

**UNIT IV: Recent Trends in HRM and AI tools in Human Resource Management**

- Quality of Work Life (QWL): Concept, Significance to employees, organization, and society
- Contemporary Issues in HRM: HR Analytics and Metrics, HR Technology, Digital HR, Diversity, Equity & Inclusion (DEI), Remote Work and Flexible Workforce
- AI Tool – Notion AI: Organize employee records (HR Information System) and generate meeting summaries  
AI Tool – Google Gemini: HR Analytics

10

### Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

Question No	Nature of Questions	Marks
Q1	A. Descriptive Question	10
	OR	

		B. Descriptive Question	
	Q2	A. Descriptive Question OR B. Descriptive Question	10
	Q3	A. Descriptive Question OR B. Descriptive Question	10
	Q4	A. Descriptive Question OR B. Descriptive Question	10
	Q5	A. Descriptive Question OR B. Descriptive Question	10
	Q6	A. Descriptive Question OR B. Descriptive Question	10
	<b>TOTAL</b>		<b>60</b>
<b>Internal Examination: Continuous Evaluation - 40 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	20
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
	<b>TOTAL</b>		<b>40</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>Aswathappa, K. (2024). <i>Human resource management: Text and cases</i> (11th ed.). McGraw Hill Education.</li> <li>Rao, V. S. P. (2023). <i>Human resource management: Text and cases</i> (5th ed.). Excel Books.</li> <li>Dessler, G. (2023). <i>Human resource management</i> (17th ed.). Pearson Education.</li> <li>Armstrong, M., &amp; Taylor, S. (2023). <i>Armstrong's handbook of human resource management practice</i> (16th ed.). Kogan Page.</li> </ol>		

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

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

**Semester - III**

**Title: Training & Development**

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

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

**Title: Training & Development**  
**Course Code: CHMMSIII6**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the concepts, processes, and practices associated with training and development in organizations. It introduces learners to training methods, development strategies, training needs assessment, competency mapping, and administrative aspects of training functions. The course also examines the role of training professionals and financial considerations associated with training programs. Further, it familiarizes students with contemporary developments in learning systems and emerging technologies, including artificial intelligence, learning management systems, analytics, and innovative approaches to workplace learning and development.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To provide students with a conceptual understanding of training and development as strategic functions in organizations. <b>CO(A)2:</b> To develop knowledge regarding the planning, implementation, and administration of effective training and development programs. <b>CO(A)3:</b> To familiarize students with methods and tools used for assessing learning requirements and improving employee competencies. <b>CO(A)4:</b> To introduce students to contemporary trends, technologies, and innovative practices shaping training and development systems.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, principles, processes, and methods associated with training and development practices in organizations. <b>CO2:</b> Apply appropriate techniques for identifying training needs and designing suitable training and development interventions. <b>CO3:</b> Analyze the roles of training professionals, competency requirements, and financial considerations in managing training programs. <b>CO4:</b> Evaluate emerging technologies and modern learning approaches for enhancing organizational training effectiveness and employee development.	

## Syllabus

### **UNIT I: Introduction to Training**

- Overview of Training: Concept, Features, Scope, Objectives, Need and Importance, Pre-requisites to Corporate Training
- Process of Training: Pre Training Phase, During the Training Phase and Post Training Phase
- Major Types of Training Methods: On-the-Job and Off-the-Job Methods, Apprenticeship vs Internship in the Education Sector, Principles of Learning, E-learning, Competency Mapping
- Levels of Training: Individual, Operational and Organisational Levels, Horizontal, Vertical, Top, Bottom and Official Training, Evaluation of Training

### **UNIT II: Introduction to Development**

- Overview of Development: Concept, Features, Scope, Need and Importance
- Counselling: Meaning, Features, Importance, and Techniques
- Career Development: Career Development Cycle, Model for Planned Self-Development, Different Ways to Improve Personal Development Skills, Succession Planning
- Management Development Program: Concept, Meaning, Benefits, Challenges, Need, Process, Evaluation, Programs, Methods, Principles

### **UNIT III: Training Needs Assessment and Training Administration**

- Assessment of Training Needs: Meaning, Importance, Scope, Participants, Methods, Process, Evaluation
- Role of Training and Development Manager, Administrators, Consultants, Designers and Instructors in Training and Development
- Competency Mapping: Meaning, Definition, Objectives, Components, Process, Importance, Examples
- Financial Aspects: Training Budget Objectives and Preparation, Training Costs Components, Cost benefit Analysis of Training Program, ROI of Training Program, Methods of Measuring Financial Effectiveness of Training

### **UNIT IV: Emerging Trends in Training and Development**

- AI in Training and Development: AI-powered Learning, Chatbots, Personalized Learning, Generative AI Tools – MagicSkool AI, Claude AI.
- Learning Management Systems (LMS): Concept, Features, Benefits and Applications
- Recent Trends: Virtual and Augmented Reality in Training, Microlearning and Gamification, Mobile Learning, Blended Learning and Hybrid Training Models
- Learning Analytics and Social Learning: Meaning, Importance and Applications

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

- Rao, P. L. (2022). *Enriching human capital through training and development* (3rd ed.). Excel Books.
- Aswathappa, K. (2024). *Human resource management: Text and cases* (11th ed.). McGraw Hill Education.
- Noe, R. A. (2023). *Employee training and development* (9th ed.). McGraw Hill Education.
- Blanchard, P. N., & Thacker, J. W. (2023). *Effective training: Systems, strategies, and practices* (7th ed.). Pearson Education.

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

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

**Semester - III**

**Title: Fundamentals of Money & Banking**

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

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

**Title: Fundamentals of Money & Banking**  
**Course Code: CHMCOMIII11**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the concepts, theories, and institutions associated with money and banking in a modern economy. It examines the nature and functions of money, theories of money demand and supply, and the role of monetary policy in achieving macroeconomic objectives. The course explores the structure and functioning of the banking system, including commercial, retail, corporate, and rural banking, along with contemporary regulatory and operational challenges. It also focuses on technological innovations, financial inclusion initiatives, digital banking developments, and government policies aimed at expanding access to financial services and strengthening the financial system.
2	<b>Vertical 2</b>	Minor
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of the concepts, theories, and functions of money and their relevance to economic activity. <b>CO(A)2:</b> To familiarize students with money supply mechanisms, monetary policy frameworks, and their role in economic stabilization. <b>CO(A)3:</b> To provide knowledge of the structure, operations, and regulatory environment of the banking industry in India. <b>CO(A)4:</b> To expose students to technological advancements, financial inclusion initiatives, and emerging trends shaping the future of banking and financial services.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, functions, and theoretical approaches related to money, money demand, and money supply in an economic system.</p> <p><b>CO2:</b> Apply monetary concepts and policy instruments to understand the functioning of monetary policy and its impact on economic outcomes.</p> <p><b>CO3:</b> Analyze the structure, operations, regulatory requirements, and contemporary challenges of the Indian banking industry.</p> <p><b>CO4:</b> Evaluate the role of technological innovations, financial inclusion programs, and government initiatives in transforming banking services and expanding financial access.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Module 1: Money and Demand for Money</b></p> <ul style="list-style-type: none"> <li>• Money: Definition, Classification, and Functions of Money</li> <li>• Pre-Keynesian Theories: Classical and Neo-Classical Demand for Money</li> <li>• Modern Theories: Keynesian Demand for Money and Post Keynesian Developments.</li> </ul> <p><b>Module 2: Supply of Money and Monetary Policy</b></p> <ul style="list-style-type: none"> <li>• Money Supply: Rationale and Sources of Money Supply</li> <li>• Measurement of Money Supply: Revised Aggregates and Liquidity Aggregates</li> <li>• Money Multiplier; Velocity of Circulation of Money; Monetary Policy: Meaning and Objectives; Instruments of Monetary Supply; Monetary Policy Framework Agreement and Monetary Policy Committee.</li> </ul> <p><b>Module 3: Banking Industry</b></p> <ul style="list-style-type: none"> <li>• Introduction to Banking- Lending Principle and Credit Creation and Balance Sheet of a Banks</li> <li>• Evolution of Banking System in India, Structure of Banking System in India- Commercial Banking – Function and significance, Retail Banking – Functions and significance &amp; Corporate Banking -Rural Banking</li> <li>• Applicability of KYC norms in Banking -Issues and Challenges of Banking Industry Banking sector reforms - 4R Framework - Basel Norms.</li> </ul> <p><b>Module 4: Technological Innovation and Financial Inclusion</b></p> <ul style="list-style-type: none"> <li>• Technology Trends in Banking – Digital Rupee, Fintech, Social Media Banking, Account Aggregators, Open Banking-</li> <li>• Changes in Operational Technology in the Banking Industry – Core banking Solution - Financial Inclusion by Extension of Banking Services, Use of Mobiles/Tablets in Financial Inclusion Drive, Financial Literacy – Cyber Threats and Awareness Drives in Banking Operations</li> </ul>

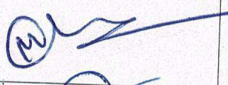
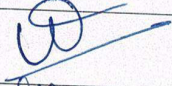
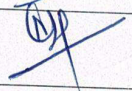
	<ul style="list-style-type: none"> <li>Government Initiatives for Financial Inclusion – Priority Sector Advances- Pradhan Mantri Jandhan Yojan, Features and Challenges, Pradhan Mantri Mudra Yojana (PMMY), Stand Up India Scheme- Microfinance Institutions in India, Advantages, Purpose, Limitations and Models of SHG – Bank Linkage Program.</li> </ul>
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<b>10</b>	<b>Scheme of Examination and Assessment Pattern</b>		
	Paper – 100 Marks		
	<b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b>		
	Format of Question Paper		
	<b>Attempt all questions.</b>		
	<b>Question No</b>	<b>Nature of Questions</b>	<b>Marks</b>
	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
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Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
<b>TOTAL</b>		<b>60</b>	
<b>Internal Examination: Continuous Evaluation - 40 marks</b>			
	<b>Assessment / evaluation</b>	<b>Marks</b>	
1.	Class Test during the lectures. (MCQs Based)	20	
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	
<b>TOTAL</b>		<b>40</b>	

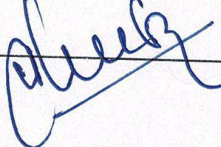
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1. Annual Report; Master Circular - Prudential Norms on Capital Adequacy - Basel I Framework
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11. M.R. Baye, D.W. Jansen (1996), Money, Banking and Financial Markets, AITBS (Indian ed.)
12. N Jadhav: Monetary Policy, Financial Stability and Central Banking in India, Macmillan.

## 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.



**Faculty of Interdisciplinary**

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

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



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

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

**Semester - III**

**Title: Consumer Behaviour**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Consumer Behaviour**  
**Course Code: CHMMSIII9**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides an understanding of consumer behaviour and its significance in marketing decision-making and business strategy. It examines the psychological, social, and behavioural factors that influence consumer choices and purchasing patterns in dynamic market environments. The course introduces learners to concepts such as motivation, perception, consumer decision-making, and buying behaviour models while also exposing students to contemporary digital and AI-enabled tools used for analyzing consumer trends and market insights. The course aims to equip students with the knowledge and analytical skills required to understand and interpret consumer actions in evolving business contexts.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To provide students with a conceptual understanding of consumer behaviour and its relevance in marketing and business environments. <b>CO(A)2:</b> To develop knowledge of the psychological and behavioural factors influencing consumer decision-making processes. <b>CO(A)3:</b> To familiarize students with consumer analysis approaches and behavioural patterns across different market situations. <b>CO(A)4:</b> To expose students to contemporary technological tools and analytical approaches used in understanding consumer trends and preferences.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the fundamental concepts, characteristics, and models associated with consumer behavior and consumer markets. <b>CO2:</b> Apply concepts of motivation, perception, and consumer attitudes to understand consumer decision-making situations. <b>CO3:</b> Analyze different buying behavior patterns and the factors influencing consumer choices in diverse market environments. <b>CO4:</b> Evaluate consumer trends and behavioral insights using AI-enabled tools and modern analytical approaches for marketing decision-making.	

9

## Syllabus

### UNIT I: Introduction

- Consumer Behaviour: Concept and definition, Nature and scope, Importance for marketers and businesses, Consumer vs customer
- Consumer Market and Consumer Types: Characteristics of consumer markets, Types of consumers, Individual and organizational consumers, Online consumers and changing buying patterns
- Factors Influencing Consumer Behaviour, Consumer Buying Decision Process
- Models of Consumer behaviour: Black Box Model, Stimulus–Response Model, Introduction to buyer behaviour models

### UNIT II: Consumer Motivation, Perception and Buying Behaviour

- Consumer Motivation: Meaning and types of motivation, Motives and needs, Maslow’s Hierarchy of Needs, Motivational conflicts
- Consumer Perception: Meaning and process of perception, Perceptual selectivity, Perception and branding, Consumer attitudes and attitude formation
- Buying Behaviour Patterns: Complex buying behaviour, Habitual buying behaviour, Variety-seeking buying behaviour, Dissonance-reducing buying behaviour
- AI Tool: Google Trends & NotebookLM - Analyze consumer search behaviour and trend changes.  
AI Tool: Jotforms AI – Generate Forms using AI to understand Consumer Behaviour

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
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

	<b>Assessment / evaluation</b>	<b>Marks</b>
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	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Majumdar, R. (2022). Consumer behaviour: Insights from Indian market (3rd ed.). PHI Learning.</li> <li>2. Karunakaran, K. (2021). Consumer behaviour in marketing (2nd ed.). Himalaya Publishing House.</li> <li>3. Schiffman, L. G., Wisenblit, J., &amp; Kumar, S. R. (2024). Consumer behavior (13th ed.). Pearson Education.</li> <li>4. Solomon, M. R. (2023). Consumer behavior: Buying, having, and being (14th ed.). Pearson Education.</li> </ol>		

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

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

**Semester - III**

**Title: Financial Statement Analysis**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Financial Statement Analysis**  
**Course Code: CHMMSIII8**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course offers students a structured approach to interpreting and analyzing financial statements for informed decision-making. It emphasizes understanding the components of financial reports, including income statements, balance sheets, and cash flow statements. The course covers key analytical tools such as ratio analysis, trend analysis, common-size statements, and forecasting techniques. It also introduces the use of spreadsheets and data visualization tools to enhance analytical capabilities and provides insight into detecting financial irregularities and evaluating multinational and industry-specific financial data.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To introduce the purpose, structure, and components of financial statements and their relevance to various stakeholders. <b>CO(A)2:</b> To develop competency in analyzing financial statements using key tools such as ratio, trend, and common-size analysis. <b>CO(A)3:</b> To enable interpretation of cash flow, forecasting, and valuation techniques to assess business performance. <b>CO(A)4:</b> To familiarize students with digital tools like Excel and Power BI for financial data analysis and visualization.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Understand the structure, objectives, and users of financial statements, and the accounting principles underlying them. <b>CO2:</b> Analyze financial statements using tools like income statement review, cash flow analysis, and financial ratios. <b>CO3:</b> Apply forecasting, trend, and comparative analysis techniques to assess company performance and detect irregularities. <b>CO4:</b> Use spreadsheet tools and basic analytical software to visualize and interpret financial data for decision-making.	

9

## Syllabus

### UNIT I: Introduction to Financial Statement Analysis

- Financial Statements Analysis: Meaning, Objectives, Components, Features, Nature, Limitations, Stakeholders and Users of Financial Statements: Investors, Lenders, Regulators, Managers
- Overview of key financial statements: Balance sheet, income statement, cash flow statement, and statement of retained earnings.
- Vertical Formats: Balance Sheet & Income Statement
- Tools of Analysis: Comparative Statement, Common Size Statement, Trend Analysis

### UNIT II: Financial Statement Analysis using Ratios & use of Computers

- Balance sheet Ratios
- Income Statement Ratios
- Combined Ratios
- Use of Spreadsheets and Analytical Software for Visualization (Excel, Power BI basics)  
AI Tool: Practical problems using Claude AI

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 one out two (Unit I) a) b)	15
Q2	Any one out of two (Unit II) a) b)	15
<b>TOTAL</b>		<b>30</b>

**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

	<b>TOTAL</b>	<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"><li>1. Cost and Management Accounting - Colinn Dury 7th Edition</li><li>2. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition</li><li>3. Management Accounting - M. Y. Khan</li><li>4. Management Accounting - I. M. Pandey.</li></ol>	

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

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

**Semester - III**

**Title: Recruitment & Selection**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Recruitment & Selection**  
**Course Code: CHMMSIII10**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides an understanding of recruitment and selection as essential functions of human resource management that contribute to acquiring and retaining competent talent for organizational success. The course focuses on recruitment planning, sourcing strategies, selection techniques, evaluation processes, and interviewing practices. It also examines contemporary trends and ethical considerations in talent acquisition, highlighting the role of technology, Artificial Intelligence, and innovative tools in modern recruitment and selection practices.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of the principles, processes, and strategic significance of recruitment and selection in organizations. <b>CO(A)2:</b> To familiarize learners with various methods and techniques used for attracting, assessing, and acquiring suitable talent. <b>CO(A)3:</b> To enhance understanding of evaluation mechanisms and ethical considerations involved in recruitment and selection decisions. <b>CO(A)4:</b> To provide exposure to emerging technologies and modern practices that influence talent acquisition and workforce planning.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, principles, and processes involved in recruitment and selection within organizational settings. <b>CO2:</b> Apply appropriate recruitment and selection techniques for identifying and acquiring suitable candidates. <b>CO3:</b> Analyze the effectiveness of recruitment sources, selection methods, and evaluation processes used in organizations. <b>CO4:</b> Evaluate and demonstrate the application of contemporary approaches, including AI-based tools and technology-driven recruitment practices, in talent acquisition processes.	

9

## Syllabus

### UNIT I: Overview of Recruitment: An Evaluation Technique

- Recruitment: Meaning, Definition, Recruitment Policy and Planning, Need and Essentials, Factors Governing Recruitment Policy, Steps in the Recruitment Process
- Sources of Recruitment: Recruit's Perspective, Methods of Contacting Sources, Objective Factor Theory, Subjective Factor Theory, Critical Contact Theory
- Evaluation and Control of Recruitment Process: Philosophies of Recruiting, Approaches, Realistic Job Previews, Job Compatibility Questionnaire, Alternatives to Recruitment
- Recent Trends in Recruitment Practices: SMAC (Social, Mobile, Analytics and Cloud) as an Approach to Acquisition, Function, Ethical Issues in Recruitment Process, Role of Technology, AI and Social Media in Modern Recruitment

### UNIT II: Selection

- Selection: Concept, Meaning, Talent Acquisition Process, Selection as a Source of Competitive Advantage, Effective Techniques of Selection
- Evaluation: Barriers to Effective Selection, Guidelines for Evaluating an Application Form, Evaluation of Selection Process
- Interview: Role of an Interviewer and Interviewee, Steps in Interview Process, Demerits and Weaknesses of Interview Method, Difference between Recruitment and Selection
- Emerging Trends and Ethics in Selection Process: Gamification as an Emerging Technique in Hiring, Ethical Considerations and Prerequisites in Selection Process, Skill-Based Simulations and Case Assessments
- AI Tool: KickResume AI: Create resumes and understand candidate screening.

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
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

	<b>Assessment / evaluation</b>	<b>Marks</b>
1.	Class Test during the lectures. (MCQs Based)	10
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
<b>TOTAL</b>		<b>20</b>

**11**

**REFERENCES:**

1. Aswathappa, K. (2024). *Human resource management: Text and cases* (11th ed.). McGraw Hill Education.
2. Rao, V. S. P. (2023). *Human resource management: Text and cases* (5th ed.). Excel Books.
3. Dessler, G. (2023). *Human resource management* (17th ed.). Pearson Education.
4. Breugh, J. A. (2017). *Recruiting and attracting talent: A guide to understanding and managing the recruitment process*. SHRM Foundation.

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

**Second Year B. Com.**

**Semester- III  
Vertical - 5**

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

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

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

**Title: Business Communication Skills**  
**Course Code: CHMBCOMAECIII**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<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	<b>Vertical 4</b>	Ability Enhancement Course
3	<b>Type</b> Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<p><b>Course Objectives:</b></p> <p>CO(A)1: To introduce learners to the theoretical foundations and principles of effective business communication.</p> <p>CO(A)2: To develop skills in digital, interpersonal, and cross-cultural communication essential for the workplace.</p> <p>CO(A)3: To enhance learners' proficiency in writing business documents such as emails, reports, notices, and letters.</p> <p>CO(A)4: To build awareness of professional communication etiquette and practical problem-solving in organizational settings.</p>	

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

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

**10**

**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

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

**Internal Examination: Continuous Evaluation - 20 marks**

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



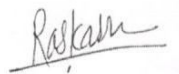
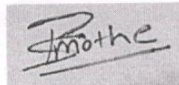
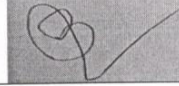
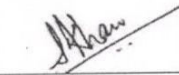
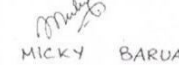
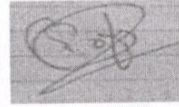
**11**

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



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15. Gerson, Steven M., and Sharon J. Gerson. *Technical Communication: Process and Product*. 9th ed., Pearson, 2021.
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17. Balan, K. R. *Effective Communication*. Himalaya Publishing House, 2004.
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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)**

**Second Year  
(Hindi)**

**Semester - III**

**Title: हिंदी भाषा : कौशल के आधार**

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

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

**Title: हिंदी भाषा : कौशल के आधार**  
**Course Code: CHMAECHINIII**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	विद्यार्थियों के लिए हिंदी एक सामान्य भाषा होने के साथ विशेष भाषा तब बन जाती है जब वह हिंदी के माध्यम से अपने कौशल में अभिवृद्धि करें, हिंदी के माध्यम से रोजगार के कई अवसरों को प्राप्त करें, इस दृष्टि से पाठ्यक्रम अत्यंत लाभवर्धक और उपयोगी सिद्ध होगा। हिंदी भाषा में कौशल विकास की असीम संभावनाएँ हैं और कौशल के विभिन्न आयाम जुड़े हुए हैं, जो अलग-अलग दिशाओं में देखे जा सकते हैं। पाठ्यक्रम विद्यार्थियों में लेखन, वाचन कौशल की अभिवृद्धि करने के साथ रोजगारपरक अवसर प्रदान करता है।
2	<b>Vertical 5</b>	AEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना।</p> <p><b>CO(A)2:</b> विद्यार्थियों को लेखन, वाचन कौशल से परिचय कराते हुए अभिव्यक्ति की शैलियों का विकास करना।</p> <p><b>CO(A)3:</b> विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषता दिलाना।</p> <p><b>CO(A)4:</b> विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> विद्यार्थियों का लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा।</p> <p><b>CO2:</b> विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन शक्ति, शैली का विकास होगा।</p> <p><b>CO3:</b> विद्यार्थियों को लेखन, भाषण कौशल से भाषिक-शक्ति, शैलियों का संवर्धन होगा, विशेषता आएगी।</p> <p><b>CO4:</b> विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा।</p>

<b>9</b>	<b>Syllabus</b>
	<p><b>UNIT I : हिंदी भाषा कौशल के आधार</b></p> <p>1.1 लेखन कौशल का अर्थ एवं स्वरूप, लेखन कौशल की उपयोगिता एवं महत्व</p> <p>1.2 लेखन कौशल की विधियाँ एवं विशेषताएँ</p> <p>1.3 वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ</p> <p>1.4 वाचन कौशल की उपयोगिता एवं विधियाँ</p> <p><b>UNIT II : हिंदी भाषा कौशल के आधार</b></p> <p>2.1 भाषण कौशल का अर्थ एवं स्वरूप</p> <p>2.2 भाषण कौशल का महत्व एवं उपयोगिता</p> <p>2.3 भाषण कौशल की विधियाँ एवं विशेषताएँ</p> <p>2.4 श्रवण कौशल का अर्थ, स्वरूप एवं विशेषताएँ</p> <p>2.5 श्रवण कौशल का महत्व एवं उपयोगिता</p>

<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b></p> <p>Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b></p> <p>Format of Question Paper</p> <p><b>Attempt all questions.</b></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><b>प्रश्न 1:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।</td> <td style="text-align: center;">(इकाई 1 – 15 अंक)</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td><b>प्रश्न 2:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।</td> <td style="text-align: center;">(इकाई 2 – 15 अंक)</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Assessment / evaluation</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td>1. <ul style="list-style-type: none"> <li>• AI Writing Tools की सहायता से हिंदी लेखन कौशल का अभ्यास, भाषा-संपादन, व्याकरण सुधार, सारांश लेखन एवं</li> </ul> </td> <td style="text-align: center;">20</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	<b>प्रश्न 1:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 1 – 15 अंक)	Q2	<b>प्रश्न 2:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)	<b>TOTAL</b>		<b>30</b>	Assessment / evaluation	Marks	1. <ul style="list-style-type: none"> <li>• AI Writing Tools की सहायता से हिंदी लेखन कौशल का अभ्यास, भाषा-संपादन, व्याकरण सुधार, सारांश लेखन एवं</li> </ul>	20
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Q2	<b>प्रश्न 2:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)															
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		<p>रचनात्मक लेखन करना।</p> <ul style="list-style-type: none"> <li>• AI की सहायता से दिए गए विषयों पर भाषण, लेख, संवाद एवं लघु-प्रस्तुति तैयार करना तथा भाषा, शैली एवं प्रभावशीलता का विश्लेषण करना।</li> <li>• AI Voice Tools का उपयोग करके हिंदी वाचन, भाषण, उच्चारण, स्वर, गति एवं प्रवाह का अभ्यास करना तथा AI आधारित Feedback प्राप्त करना।</li> <li>• AI Speech-to-Text एवं Text-to-Speech Tools की सहायता से श्रवण एवं वाचन कौशल विकसित करना तथा उच्चारण की शुद्धता का अभ्यास करना।</li> <li>• AI की सहायता से Reading Comprehension, प्रश्नोत्तर, शब्दार्थ, शब्दावली (Vocabulary) एवं भाषा-अभ्यास गतिविधियाँ तैयार करना।</li> <li>• AI आधारित Mock Interview, Group Discussion तथा Public Speaking गतिविधियों के माध्यम से भाषण एवं संप्रेषण कौशल विकसित करना।</li> <li>• AI की सहायता से हिंदी Podcast, Audio Narration एवं Listening Exercises तैयार करना तथा श्रवण कौशल का मूल्यांकन करना।</li> </ul>	
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. हिंदी भाषा शिक्षण के विविध आयाम – प्राध्यापक डॉ. राठौर, किन्ले एडिशन।</li> <li>2. अभिनव पत्र लेखन – डॉ. अनिल सिंह।</li> <li>3. हिंदी के व्यावहारिक रूप – डॉ. संतोष मोटवानी, परिदृश्य प्रकाशन, मुंबई।</li> <li>4. हिंदी भाषा लेखन कौशल – गुलीवाला पब्लिकेशन प्राइवेट लिमिटेड।</li> </ol>		

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

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

**Semester - III**

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

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

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

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

**Course Code: CHMAECMARIII**

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

9

## Syllabus

### UNIT I कायालयीन लेखनव्यवहार

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

(६० णमणनिांच्या १५ ताणसका, श्रेयांकन १)

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

होतील या दृष्टीने णशिकांनी सराव करून घ्यावा.)

### UNIT II: कायालयीन पत्रव्यवहार

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

(६० णमणनिांच्या १५ ताणसका, श्रेयांकन-१)

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

होतील या दृष्टीने णशिकांनी सराव करून घ्यावा.)

10

### Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

**Attempt all questions.**

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

<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>		
	<b>Assessment / evaluation</b>	<b>Marks</b>
1.	<ul style="list-style-type: none"> <li>• AI च्या साहाय्याने जाहीर णनवेदन आणि माणहतीपत्रक तयार करि. त्यामध्ये शीर्जक, उणिष्ट, कायजक्रमाचे वेळापत्रक, सांपकज इत्यादींची आकर्जक मांडी करि.</li> <li>• AI साधने वापरून सभेचे Audio/Video नुसार इणतवृत्त तयार करि. 20 त्यानांतर णवद्यार्थ्यांनी त्यात आवश्यक ती सुधारि करि.</li> <li>• AI चा वापर करून कायाजलयीन णिष्पी तयार करि. त्यातील भार्ा, रचना, औपचाररकता इत्यादींचे परीिि करून सुधाररत णिष्पी तयार करि.</li> <li>• AI साधनांच्या माध्यमातून प्रशासणनक पत्रांचे णवणवध नमुनारूप तयार करि. भार्ेची औपचाररकता तपासि.</li> <li>• AI साधनांच्या साहाय्याने नोकरीसाठी अजज तयार करि. णदलेल्या जाणहरातीवर आधाररत Cover Letter तयार करि.</li> <li>• णवणवध प्रसांगांसाठी AI साधनांच्या आधारे णनमांत्रिपत्र व शुभेच्छापत्र तयार करि.</li> </ul>	20
<b>TOTAL</b>		<b>20</b>
11	<b>REFERENCES:</b> १. प्रशासकीय लेखन, भाषा संचालनालय, महाराष्ट्र शासन, मुंबई, १९९६. २. भाषिक सर्जन आणि उपयोजन, राजन गवस, अरुण शिंदे, गोमटेश पाटील, दर्पण प्रकाशन, पुणे, २०२२. ३. परब प्रकाश, <i>व्यावहारिक मराठी</i> , मिथुन प्रकाशन, डोंबिवली पूर्व, मुंबई, १९९८. ४. नाईक सदानंद, <i>राजभाषा मराठी, व्यावहारिक मराठी</i> , प्रका-नागरी सेवा प्रबोधिनी, मुंबई, २००२. ५. तावरे स्नेहल (संपा.), <i>व्यावहारिक मराठी</i> , स्नेहवर्धन प्रकाशन, पुणे, चौथी आवृत्ती, २०११. ६. केतकी मोडक, संतोष शेणई, सुजाता शेणई (संपा.), <i>उपयोजित मराठी</i> , पद्मगंधा प्रकाशन, २०२२. ७. नसरीराबदकर ल. रा., <i>व्यावहारिक मराठी</i> , भाषा विकास संशोधन संस्था, कोल्हापूर, २०२३	

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

**Second Year**

**Semester - III**

**Title: Cocurricular Course I**

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

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

**Title: Cocurricular Course I**  
**Course Code: CHMCCI6**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<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	<b>Vertical 6</b>	CC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p><b>CO(A)2:</b> To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p><b>CO(A)3:</b> To foster a sense of responsibility, leadership, and community engagement among students.</p> <p><b>CO(A)4:</b> To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p><b>CO(A)5:</b> To integrate classroom learning with experiential learning for holistic growth.</p>

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

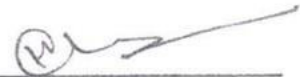
<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Based on 3 approved activities</p> <p><b>External Examination: Semester End External - 30 marks</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Activity No</th> <th>Nature of Activities</th> <th>Marks</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
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	<b>TOTAL</b>		<b>20</b>

**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



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

**Second Year**

**Semester- III**

**Title: Field project**

**Vertical - 6  
Field Project 2 Credits**

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

## Title: Field Project

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

## Guidelines for Field Project

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

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

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

### FP Supervisor:

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

### Project (Dissertation) Report:

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

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

10

### Scheme of Examination and Assessment Pattern

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

Nature of Evaluation	Marks
Field Project Report	30
<b>Total 30</b>	

### **Internal Examination: Continuous Evaluation - 20 marks**

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

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

*[Handwritten Signature]*  
**Board of Examination**

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



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

**Bachelor of Commerce  
(Management Studies)  
(Self-Financing Course)**

**Semester IV**

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

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

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

**Semester - IV**

**Title: Customer Relationship Management**

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

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

**Title: Customer Relationship Management**  
**Course Code: CHMBMSIV3**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course offers an in-depth exploration of Customer Relationship Management (CRM) as a strategic approach to building and maintaining long-term customer value. It covers the evolution of customer relationships, CRM objectives, components, and barriers to adoption. Students will learn CRM marketing initiatives, customer service tools, and data management techniques, including the use of analytical tools for personalized marketing. The course further delves into CRM strategy formulation, planning, implementation, and performance evaluation. Contemporary topics such as e-CRM, social and mobile CRM, ethical issues, and emerging software platforms equip learners with practical insights to manage customer relationships in a digital business environment.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To understand concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management</p> <p><b>CO(A)2:</b> To provide insight into CRM marketing initiatives, customer service and designing CRM strategy</p> <p><b>CO(A)3:</b> To understand new trends in CRM, challenges and opportunities for Organizations</p> <p><b>CO(A)4:</b> To understand CRM Strategy, Planning, Implementation and Evaluation.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Understand the concept and scope of Customer Relationship Management (CRM)</p> <p><b>CO2:</b> Identify and explain key CRM marketing initiatives, customer service and designing CRM strategy</p> <p><b>CO3:</b> Analyze and evaluate CRM strategies, planning, implementation frameworks, and their impact on organizational performance.</p> <p><b>CO4:</b> Explore emerging technologies and ethical challenges in CRM and assess their relevance in dynamic business environments</p>

## Syllabus

### **UNIT I: Introduction to Customer Relationship Management**

- Concept and Evolution of Customer Relationships: Customers as Strangers, Acquaintances, Friends, and Partners
- CRM: Meaning, Objectives, Objectives, Benefits For Customers and , Core Components, Barriers,
- Relationship Marketing and CRM: Meaning, Importance, Components, Principles, Challenges and Relationship Development Strategies
- Customer Value and Profitability: Concept of customer value, Customer lifetime value (CLV), Meaning of Customer profitability concept and Customer profitability segments

### **UNIT II: CRM Strategies and Applications**

- CRM in B2C and B2B Markets: CRM in Consumer (B2C) markets, CRM in Business (B2B) markets, Differences between B2C and B2B CRM, Role of long-term relationships in both markets
- Customer Acquisition, Retention and Development: Customer acquisition strategies, Customer retention strategies, Customer development (cross-selling and up-selling), Customer lifetime value
- Customer Satisfaction and Loyalty: Meaning of customer satisfaction, Factors affecting satisfaction, Meaning of customer loyalty, Relationship between satisfaction and loyalty
- CRM Strategies and Programs: Continuity marketing programs, One-to-one marketing, Loyalty programs Key account management

### **UNIT III: CRM Strategy, Planning, Implementation and Evaluation**

- CRM Process Framework: CRM formation process, Customer selection and targeting, CRM governance process, CRM performance evaluation
- Customer Relationship Lifecycle: Awareness stage, Exploration stage, Expansion stage, Commitment stage, Termination stage
- CRM Implementation Process: CRM planning and design, System integration across departments, Employee training and involvement, Execution of CRM strategy
- CRM Challenges and Success Factors: Resistance to change, Technological challenges, Employee involvement issues, Top management support
- AI Tool – Claude AI: Simulate CRM strategies, analyze customer relationships, and evaluate real brand scenarios

### **UNIT IV: CRM New Horizons**

- Concept of E- CRM, Levels of E-CRM, Privacy in E-CRM
- Social CRM and Networking
- Mobile CRM, Current Trends, Challenges and Opportunities
- Ethical Issues in CRM, CRM Software

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Baran Roger J. & Robert J. Galka (2014), Customer Relationship Management: The Foundation of Contemporary Marketing Strategy, Routledge Taylor & Francis Group.
2. Anderrson Kristin and Carol Kerr (2002), Customer Relationship Management, Tata McGraw-Hill.
3. Ed Peelen, Customer Relationship Management, Pearson Education
4. Bhasin Jaspreet Kaur (2012), Customer Relationship Management, Dreamtech Press.
5. Judith W. Kincaid (2006), Customer Relationship Management Getting it Right, Pearson Education.
6. Urvashi Makkar and Harinder Kumar Makkar (2013), CRM Customer Relationship Management, McGraw Hill Education.

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

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

**Semester - IV**

**Title: Retail Management**

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

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

**Title: Retail Management**  
**Course Code: CHMBMSIV4**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the principles and practices of retail management in a dynamic business environment. It covers retail formats, store operations, merchandise management, pricing strategies, and the application of technology in retail. Learners will gain insights into customer behaviour, retail design, and emerging global trends such as AI, e-tailing, and sustainable retailing.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To enable learners to understand the fundamental concepts, scope, and dynamics of retail management in the modern business environment. <b>CO(A)2:</b> To help learners analyze various retail formats, store operations, and layout designs that enhance customer satisfaction and shopping experience. <b>CO(A)3:</b> To equip learners with the knowledge and skills required for effective merchandise planning, sourcing, and visual merchandising. <b>CO(A)4:</b> To encourage learners to explore innovative retail pricing strategies and the application of technology, AI, and digital tools in retail operations.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the fundamentals, formats, and environmental factors influencing retail management. <b>CO2:</b> Analyze store design, layout, and operational strategies to improve retail performance. <b>CO3:</b> Apply principles of merchandise management and visual display to enhance sales and customer engagement. <b>CO4:</b> Evaluate the impact of technology, AI, and global trends on retail pricing, operations, and competitiveness	

## Syllabus

### **UNIT I: Retail Management – An Overview**

- Retail Management: Meaning, Significance, Scope, Factors Influencing
- Retail Formats: Organized Retailing, Multichannel Retailing, E-tailing
- Retail Consumer/Shopper: Meaning, Factors Influencing, Changing Profile
- Concepts: Airport Retailing, Green Retailing, FDI in Retailing & its Need, Franchising and its Types, Advantages & Limitations
- Impact of Globalization on Retailing

### **UNIT II: Retail Store Aspects**

- Store Location Selection: Meaning, Types of Retail Locations, Factors Influencing Store Location
- Retail Store Operations: Meaning, Responsibilities of Store Manager, The 5 S's of Retail Operations (Systems, Standards, Stock, Space, Staff)
- Store Design: Meaning, Objectives, Principles, Elements of Exterior and Interior Store Design, Store Atmospherics and Aesthetics
- Store Layout: Meaning, Types: Grid, Racetrack, Free Form
- Signage and Graphics: Meaning, Significance, Concept of Digital Signage
- Feature Areas: Meaning, Types: Windows, Entrances, Freestanding Displays, End Caps, Promotional Aisles, Walls, Dressing Rooms, Cash Wraps.

### **UNIT III: Merchandise Management and Display**

- Merchandise Management: Concept, Types of Merchandise, Principles of Merchandising; Lifestyle Merchandising; Merchandise Planning- Meaning and Process,
- Merchandise Category: Meaning, Importance, Components, Role of Category Captain, Merchandise Procurement/Sourcing- Meaning, Process, Sources for Merchandise,
- Visual Merchandising: Meaning, Significance, Tools Used for Visual Merchandising; The Concept of Planogram
- Display: Meaning, Methods of Display, Errors in Creating Display

### **UNIT IV: Retail Pricing & Emerging trends**

- Retail Pricing: Meaning, Considerations in Setting, Strategies
- Variable Pricing and Price Discrimination- Meaning, Types
- AI Tool: Gemini – Pricing Strategy Implementation
- I.T in Retail: Importance, Advantages, Limitations, and Applications - EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels
- Use of AI in Retail

**10****Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

**External Examination: Semester End External – 60 marks Time: 2 hours**

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

**11****REFERENCES:**

1. Bajaj, C., Tuli, R., & Srivastava, N. (n.d.). Retail management. Oxford University Press.
2. Biyani, K. (2007). It happens in India. Rupa & Co.
3. Kishen, R. (2010). International retail marketing strategies. Jaico Publishing House.
4. Menon, K. S. (2004). Store management. Macmillan India.
5. Pradhan, S. (2014). Retailing management: Text and cases (4th ed.). Tata McGraw-Hill Education.
6. Vedamani, G. G. (2017). Retail management: Functional principles and practices (5th ed.). Jaico Publishing House.

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

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

**Semester - IV**

**Title: Financial Management-II**

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

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

**Title: Financial Management-II**  
**Course Code: CHMBMSIV1**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course focuses on advanced concepts and practices in financial management with emphasis on short-term financial decision-making, dividend policy, corporate valuation, and cash flow analysis. It enables students to understand the management of working capital, financing requirements, and shareholder wealth maximization through effective dividend decisions. The course also develops analytical skills related to the preparation and interpretation of cash flow statements in accordance with accounting standards. Additionally, it introduces contemporary developments in financial management, including financial technology, artificial intelligence, digital finance, sustainable finance, and ESG-oriented financial practices.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To provide students with an understanding of key financial management decisions related to liquidity, profitability, and value creation. <b>CO(A)2:</b> To develop knowledge of dividend policies, valuation approaches, and their impact on shareholder wealth and corporate performance. <b>CO(A)3:</b> To enhance students' ability to analyze financial information and assess organizational financial health through cash flow analysis. <b>CO(A)4:</b> To familiarize students with emerging technologies and contemporary trends influencing financial management practices and decision-making.	

<p><b>8</b></p>	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and significance of working capital management, dividend decisions, and cash flow analysis in financial management.</p> <p><b>CO2:</b> Apply appropriate techniques to estimate working capital requirements, manage receivables, and evaluate dividend-related decisions.</p> <p><b>CO3:</b> Analyze corporate financial performance using cash flow statements and valuation models for informed financial decision-making.</p> <p><b>CO4:</b> Evaluate the impact of FinTech, artificial intelligence, digital finance, and sustainable finance practices on modern financial management strategies.</p>
<p><b>9</b></p>	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>UNIT I: Working Capital Management</b></p> <ul style="list-style-type: none"> <li>• Meaning and Concepts of Working Capital</li> <li>• Determinants of Working Capital</li> <li>• Estimation of Working Capital Requirements</li> <li>• Receivables Management</li> <li>• Working Capital Financing</li> </ul> <p><b>UNIT II: Dividend Decisions and Corporate Valuation</b></p> <ul style="list-style-type: none"> <li>• Dividend Policy and Determinants</li> <li>• Forms of Dividend</li> <li>• Dividend Theories (Walter, Gordon, MM)</li> <li>• Corporate Valuation Basics</li> <li>• Share Valuation Models</li> </ul> <p><b>UNIT III: Cash Flow Statement</b></p> <ul style="list-style-type: none"> <li>• Cash Flow Statement: Meaning and Importance</li> <li>• Accounting Standard 3</li> <li>• Cash Flow from Investing Activities</li> <li>• Cash Flow from Financing Activities</li> <li>• Cash Flow from Operating Activities</li> </ul> <p><b>UNIT IV: Technology and Contemporary Trends in Financial Management</b></p> <ul style="list-style-type: none"> <li>• FinTech and Financial Innovation</li> <li>• AI Applications in Financial Decision Making AI Tool: Spreadsheets linked with AI.</li> <li>• Digital Finance and Payment Ecosystems</li> <li>• Sustainable Finance and ESG</li> <li>• Green Finance</li> </ul>

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Gupta, N. K. (2011). Financial markets, institutions and services. Ane Books Pvt. Ltd.
2. Anthony, S., & Marcia, C. (2012). Financial markets and institutions. McGraw-Hill.
3. Mishkin, F. S., & Eakins, S. G. (2006). Financial markets and institutions. Pearson.
4. Mishkin, F. S. (2003). The economics of money, banking, and financial markets. Addison Wesley.
5. Wright, R. E. (2010). Modern financial markets: Efficiency, institutions, and instruments. Routledge.

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

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

**Semester - IV**

**Title: Financial Institutions and Market**

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

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

**Title: Financial Institutions and Market**  
**Course Code: CHMBMSIV2**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the structure, functions, and significance of financial institutions and financial markets within the economy. It examines the role of banking and non-banking financial institutions, investment and capital market intermediaries, and their contribution to financial intermediation and economic development. The course also explores the functioning of various financial markets, market operations, and regulatory frameworks governing the financial system. Further, it introduces students to emerging developments in finance, including financial technology, digital markets, blockchain applications, financial inclusion, and global financial integration, enabling them to understand the evolving financial landscape.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop a fundamental understanding of the structure, functions, and significance of financial institutions and financial markets in the economy. <b>CO(A)2:</b> To familiarize students with the various categories of financial institutions and their role in facilitating financial intermediation and economic growth. <b>CO(A)3:</b> To provide knowledge of the functioning, operations, and regulatory mechanisms governing financial markets and institutions. <b>CO(A)4:</b> To expose students to contemporary developments and emerging trends shaping the financial services sector and global financial systems.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, structure, functions, and interrelationships of financial institutions, financial markets, and the financial system.</p> <p><b>CO2:</b> Apply knowledge of financial institutions and market mechanisms to interpret the process of financial intermediation and resource allocation.</p> <p><b>CO3:</b> Analyze the operations of different financial markets, market instruments, and regulatory institutions within the Indian financial system.</p> <p><b>CO4:</b> Evaluate emerging financial trends, technological innovations, and regulatory challenges influencing the development of modern financial markets and institutions.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>UNIT I: Introduction to Financial Institutions</b></p> <ul style="list-style-type: none"> <li>● Financial System: Meaning, Features, Functions, Role and Limitations</li> <li>● Indian Financial System: Evolution and Structure</li> <li>● Financial Institutions: Meaning, Features, Role and Limitations</li> <li>● Concept of Financial Intermediation Process</li> <li>● Financial Markets: Meaning, Role and Importance</li> </ul> <p><b>UNIT II: Financial Institutions</b></p> <ul style="list-style-type: none"> <li>● Banking Financial Institutions</li> <li>● Non-Banking Financial Companies (NBFCs)</li> <li>● Development Financial Institutions (DFIs)</li> <li>● Investment Institutions (Mutual Funds, Insurance Companies, Pension Funds)</li> <li>● Capital Market Institutions (Stock Exchanges, Depositories, Clearing Corporations)</li> <li>● Specialized Financial Institutions: Credit Rating Agencies, Venture Capital Firms, Factoring and Leasing Companies</li> <li>● Role of Financial Institutions in Economic Development</li> </ul> <p><b>UNIT III: Financial Markets</b></p> <ul style="list-style-type: none"> <li>● Financial Markets: Structure and Components</li> <li>● Components of Financial Markets: Money Market, Capital Market (Primary &amp; Secondary Market), Debt Market, Equity Market, Derivatives Market, Foreign Exchange Market, Insurance Market, Mutual Fund Market</li> <li>● Capital Market Operations: IPO, FPO, Rights Issue, Stock Exchanges and Trading Mechanism</li> <li>● AI Tool – Perplexity: Research on Latest IPO listings</li> </ul> <p><b>UNIT IV: Regulatory Institutions and Emerging Trends</b></p> <ul style="list-style-type: none"> <li>● Need and Importance of Financial Regulation</li> <li>● Regulatory Institutions in India: RBI, SEBI, IRDAI, PFRDA</li> <li>● Emerging Trends: Financial Technology (FinTech), Digital Financial Markets, Blockchain in Finance, Algorithmic Trading (intro), Financial Inclusion, Global</li> </ul>

Financial Integration, Financial Crises and Case Studies

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

- Gupta, N. K. (2011). Financial markets, institutions and services. Ane Books Pvt. Ltd.
- Anthony, S., & Marcia, C. (2012). Financial markets and institutions. McGraw-Hill.
- Mishkin, F. S., & Eakins, S. G. (2006). Financial markets and institutions. Pearson.
- Mishkin, F. S. (2003). The economics of money, banking, and financial markets. Addison Wesley.
- Wright, R. E. (2010). Modern financial markets: Efficiency, institutions, and instruments. Routledge.

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

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

**Semester - IV**

**Title: Legal Practices in HR**

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

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

**Title: Legal Practices in HR**  
**Course Code: CHMBMSIV5**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of labour laws, employment relationships, and regulatory compliance essential for effective Human Resource Management. It examines the structure of employment contracts, statutory wage and social security requirements, industrial dispute mechanisms, and emerging legal issues such as POSH, anti-discrimination, and data protection. The course equips students with both conceptual clarity and practical compliance skills necessary for managing HR operations in modern organizations.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To introduce students to the foundations of Indian labour law, employment relationships, and essential HR documentation requirements.</p> <p><b>CO(A)2:</b> To develop an understanding of statutory wage regulations, working conditions, and social security legislations applicable to organizations.</p> <p><b>CO(A)3:</b> To familiarize students with industrial relations frameworks, dispute resolution mechanisms, and legal procedures for disciplinary action and domestic enquiries.</p> <p><b>CO(A)4:</b> To enable students to analyze emerging legal challenges in HRM, including POSH compliance, anti-discrimination laws, data privacy, and contract labour regulations.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the structure and sources of Indian labour law and prepare legally compliant employment documentation within HR operations.</p> <p><b>CO2:</b> Interpret and apply key provisions of labour legislations related to wages, working conditions, and social security.</p> <p><b>CO3:</b> Evaluate industrial dispute settlement processes, conduct disciplinary procedures, and interpret statutory compliance requirements.</p> <p><b>CO4:</b> Assess and respond to emerging legal issues in HRM, including workplace harassment, discrimination, data privacy, and contract labour regulation.</p>

## Syllabus

### **UNIT I: Foundations of Labour Law and the Employment Relationship**

- Introduction to the Indian Legal System Relevant to HRM: Sources of Labour Law in India, Hierarchy of Labour Laws, Industrial relations history (IR), Basic Grievance process
- The Contract of Employment: Formation of the Employment Contract, Types of Employment Contracts, Enforceability and Breach of Employment Contracts.
- Workers Participation in Management: Features and examples, Importance of legal compliance in HRM, Conducting internal and external labour law audits, Penalties for non-compliance.
- Employment Documentation and HR Compliance Essentials: Offer letters, appointment letters, HR policies, Service rules, standing orders (intro), Attendance, leave, discipline policies, Essential compliance documents HR must maintain.

### **UNIT II: Legal Compliances**

- The Minimum Wages Act, 1948: Concept of minimum wage, fair wage, and living wage, Fixation, revision and deductions of minimum wages, Record-keeping and compliance requirements.
- The Payment of Wages Act, 1936: Rules for payment of wages, Permissible and impermissible deductions from wages, Authorities under the Act and dispute resolution.
- The Factories Act, 1948 for Working Conditions: Working hours and working conditions, Provisions related to hazardous processes and safety measures, Employment of women and young persons.
- Employee Benefits and Social Security Legislations: Overview and Features of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, The Payment of Gratuity Act, 1972, Maternity Benefit Act, 1961

### **UNIT III: Industrial Relations and Dispute Resolution**

- The Industrial Disputes Act, 1947: Trade Unions: Registration, rights, and responsibilities under the, Trade Unions Act, 1926: Grievance Redressal Mechanisms under the ID Act.
- Prevention and Settlement of Industrial Disputes: Processes and legal implications, Powers and functions of the appropriate government in industrial disputes.
- Disciplinary Actions and Domestic Enquiry: Legal requirements for conducting a domestic enquiry, Misconduct and disciplinary procedures.
- Standing Orders: Applicability and content of Standing Orders under the Industrial Employment (Standing Orders) Act, 1946, Certification and modification of Standing Orders.

### **UNIT IV: Emerging Legal Issues in HRM and Compliance**

- Prevention of Sexual Harassment at Workplace (POSH) Act, 2013: Definitions of sexual harassment, Employer's obligations and responsibilities, Complaint mechanisms and redressal process.

	<ul style="list-style-type: none"> <li>• Equal Opportunity and Anti-Discrimination Laws: Constitutional guarantees of equality, Legal provisions related to discrimination based on gender, religion, caste, etc, Rights of Persons with Disabilities Act, 2016</li> <li>• Data Privacy and Protection in HR: Overview of relevant data protection laws in India, Legal requirements for collecting, processing, and storing employee data.</li> <li>• Contract Labour (Regulation and Abolition) Act, 1970: Applicability and registration requirements, Rights of contract labourers, Legal challenges in classifying gig workers and platform workers.</li> <li>• AI Tool – Perplexity &amp; Claude AI for Case Laws</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 100 Marks</p> <p><b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Question No</th> <th style="width: 70%;">Nature of Questions</th> <th style="width: 15%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q4</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q5</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q6</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>60</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 40 marks</b></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;">20</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;">20</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	A. Descriptive Question OR B. Descriptive Question	10	Q2	A. Descriptive Question OR B. Descriptive Question	10	Q3	A. Descriptive Question OR B. Descriptive Question	10	Q4	A. Descriptive Question OR B. Descriptive Question	10	Q5	A. Descriptive Question OR B. Descriptive Question	10	Q6	A. Descriptive Question OR B. Descriptive Question	10	<b>TOTAL</b>		<b>60</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	20	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	<b>TOTAL</b>		<b>40</b>
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ed.). Tata McGraw-Hill.

2. Malik, P. L. (2020). Labour laws in India (Latest ed.). Eastern Book Company.
3. Mishra, S. N. (2019). Labour and industrial laws (Latest ed.). Central Law Publications.
4. Singh, B. D. (2017). Handbook on labour laws (Latest ed.). Excel Books.
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**Smt. Chandibai Himathmal Mansukhani College  
(Autonomous)**

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

**Semester - IV**

**Title: Change and Conflict Management**

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

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

**Title: Change and Conflict Management**  
**Course Code: CHMBMSIV6**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of change management and conflict management within modern organizations, focusing on the forces that drive change and the behavioural responses it triggers. It examines major change models, leadership roles, organizational resistance, communication strategies, and digital-era transformation, along with foundational and advanced conflict resolution techniques. The course integrates theoretical frameworks with real-world case studies to equip students with practical skills for managing people, processes, and organizational transitions effectively.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To introduce students to the principles, models, and processes of change management, including leadership roles and team-based change effectiveness. <b>CO(A)2:</b> To develop an understanding of organizational change, resistance to change, communication planning, culture change, and change in the digital age. <b>CO(A)3:</b> To impart foundational knowledge of conflict management, including sources of conflict, conflict-handling styles, and ethical considerations. <b>CO(A)4:</b> To equip students with practical skills in conflict resolution, negotiation, and third-party interventions to manage workplace disputes effectively.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the key concepts, models, and leadership dynamics involved in managing organizational change. <b>CO2:</b> Analyze organizational resistance, culture issues, and communication strategies, and evaluate change initiatives using real-world case examples. <b>CO3:</b> Identify sources of conflict and apply appropriate conflict-handling approaches, preventive strategies, and ethical decision-making. <b>CO4:</b> Demonstrate the ability to use negotiation techniques, conflict-resolution methods, and third-party interventions to manage workplace conflicts effectively.	

## Syllabus

### **UNIT I: Basics of Change Management**

- Change management: Definition, Meaning, features & importance of Change. Types of Change, Process of change. Challenges of and strategies to overcome of Change management.
- Theories and Models of Change Management: Lewin's Change Model, Kotter's 8- Step Change Model., McKinsey 7-S Framework, ADKAR Model, Tuckman's Model of Team Change
- Leadership & Change management: Concept of Leadership in change management, Role of a Leader in Change Management, Identify Leadership Issues in Change, Essential Qualities of a Change Leader.
- Team Change: Concept of Team Change, Importance and Limitations of Team Change, Enhancement of Team Effectiveness while managing changes

### **UNIT II: Organisational Change and Resistance to Change**

- Organisational Change: Meaning and Process of Organisational Change, Causes for Organisational Change, Eight-step Model for Transforming an Organization,
- Resistance to Change: Meaning, Definition, Sources of Individual and Organisational Resistance. Causes, Managing stress due to change in Role,
- Communication in Change management: Importance of Communication in Change, Developing a Communication Plan for Change,
- Strategic Organisational Change: Strategies to Drive Successful Organizational Change, Organisational culture and dealing with change, Issues in culture change., Change Management in Digital era; Real-world case studies of successful change (e.g., Kodak, Netflix, Microsoft, Nokia)

### **UNIT III: Basics of Conflict Management**

- Conflict Management: Definition, Types of conflict, Sources, Causes for workplace Conflicts, Organizational and individuals' perspectives of conflict.
- Strategies of dealing with conflicts: Conflict Management, Conflict Resolution and Conflict transformation, Five conflict handling styles, Win – win approach.
- Conflict Prevention and Early Intervention: Early Warning Signs of Conflict, Proactive Conflict Management Strategies, Conflict Prevention in Teams and Organizations,
- Ethical Considerations in Conflict Management: Ethics and Morality in Conflict Resolution, Power Imbalances in Conflict Situations, Confidentiality and Trust in Conflict Resolution.

### **UNIT IV: Methods of conflict Resolution**

- Conflict Resolution Techniques: Problem-Solving Approach to Conflict, The Role of Third-Party Mediators, Integrative vs. Distributive Bargaining.
- Negotiation: Meaning Importance, Process, factors influencing negotiation, Types of negotiation, Outcome of negotiation,

	<ul style="list-style-type: none"> <li>• Third party negotiation: Meaning, Role of mediator, Role of Arbitrator, role of Conciliator, Role of Consultant</li> <li>• Managers in Conflict Management: Role of manager in conflicts, Skill of managers, strategies develop by manager in conflict Management.</li> <li>• AI Tool: ChatGPT &amp; Perplexity</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 100 Marks</p> <p><b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q4</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q5</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q6</td> <td>A. Descriptive Question OR B. Descriptive Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>60</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 40 marks</b></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;">20</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;">20</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	A. Descriptive Question OR B. Descriptive Question	10	Q2	A. Descriptive Question OR B. Descriptive Question	10	Q3	A. Descriptive Question OR B. Descriptive Question	10	Q4	A. Descriptive Question OR B. Descriptive Question	10	Q5	A. Descriptive Question OR B. Descriptive Question	10	Q6	A. Descriptive Question OR B. Descriptive Question	10	<b>TOTAL</b>		<b>60</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	20	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	<b>TOTAL</b>		<b>40</b>
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5. Fisher, R., Ury, W., & Patton, B. (2011). Getting to yes: Negotiating agreement without giving in. Penguin Books.
6. Bhatia, S. K. (2015). Management of change and organisational development: Innovative strategies and approaches. Deep & Deep Publications.

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

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

**Semester - IV**

**Title: Public Finance**

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

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

**Title: Public Finance**  
**Course Code: CHMCOMIV11**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the role of government in economic activities through the study of public finance. It examines the principles, functions, and scope of public finance, focusing on government intervention, public revenue generation, public expenditure, public debt management, and fiscal policy. The course explores taxation systems, expenditure theories, budgetary processes, and intergovernmental fiscal relations within a federal framework. It enables students to analyze the impact of fiscal decisions on economic growth, income distribution, social welfare, and macroeconomic stability while developing an understanding of contemporary public financial management practices.
2	<b>Vertical 2</b>	Minor
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of the principles, functions, and significance of public finance in achieving economic and social objectives. <b>CO(A)2:</b> To familiarize students with the concepts and mechanisms of public revenue, taxation, public expenditure, and public debt management. <b>CO(A)3:</b> To provide knowledge of fiscal policy instruments and their role in promoting economic stability, growth, and equitable distribution of resources. <b>CO(A)4:</b> To enhance understanding of budgetary processes, fiscal federalism, and intergovernmental financial relations in the Indian context.	

<p>8</p>	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and functions of public finance and the role of government in addressing economic and social challenges.</p> <p><b>CO2:</b> Apply taxation, public expenditure, and public debt concepts to understand government revenue generation and resource allocation decisions.</p> <p><b>CO3:</b> Analyze the economic effects of taxation, public spending, fiscal policy measures, and debt management on economic performance and welfare.</p> <p><b>CO4:</b> Evaluate fiscal policy frameworks, budgetary provisions, and intergovernmental fiscal arrangements in relation to economic development and public welfare objectives.</p>
<p>9</p>	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Module 1: The Role of Government in an Economy</b></p> <ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Public Finance:</b> Meaning, nature, scope, and importance of public finance; major fiscal functions—allocation, distribution, and stabilization functions.</li> <li>• <b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave views; principle in practice and its limitations.</li> <li>• <b>Relationship between Efficiency, Markets, and Governments:</b> Market failure, government intervention, public goods, and welfare considerations.</li> </ul> <p><b>Module 2: Public Revenue</b></p> <ul style="list-style-type: none"> <li>• <b>Sources of Public Revenue:</b> Tax and non-tax revenues; objectives of taxation; canons of taxation; types of taxes—direct taxes and Goods and Services Tax (GST); tax base and rates of taxation—proportional, progressive, and regressive taxation.</li> <li>• <b>Shifting of Tax Burden:</b> Impact and incidence of taxation; processes and factors influencing tax incidence.</li> <li>• <b>Economic Effects of Taxation:</b> Effects on income and wealth, consumption, savings, investment, and production; redistributive and anti-inflationary nature of taxation and their implications.</li> </ul> <p><b>Module 3: Public Expenditure and Public Debt</b></p> <ul style="list-style-type: none"> <li>• <b>Public Expenditure:</b> Canons, classification, and economic effects of public spending on production, consumption, distribution, employment, and stabilization.</li> <li>• <b>Theories of Public Expenditure:</b> Wagner’s Hypothesis and Wiseman–Peacock Hypothesis; causes of public expenditure growth; significance of public expenditure; low-income support and social insurance programmes.</li> <li>• <b>Public Debt:</b> Classification; burden of debt; internal and external debt finance; public debt and fiscal solvency.</li> </ul>

**Module 4: Fiscal Policy and Management**

- **Fiscal Policy:** Meaning, objectives, constituents, and limitations; contra-cyclical and discretionary fiscal policy; principles of sound and functional finance.
- **Budget:** Meaning, objectives, and types; structure of the Union Budget; deficit concepts.
- **Intergovernmental Fiscal Relations:** Fiscal federalism and fiscal decentralization; Centre–State financial relations; recommendations of recent Finance Commissions.

**10**

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

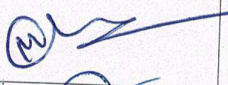
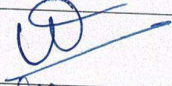
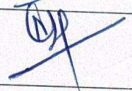
**Internal Examination: Continuous Evaluation - 40 marks**


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

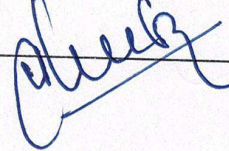
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3. Hyman, D. N. *Public Finance: A Contemporary Application of Theory to Policy*. Krishna Offset, Delhi.
4. Houghton, E. W. (1998). *Public Finance*. Penguin, Baltimore.
5. Hajela, T. N. *Public Finance*. Ane Books Pvt. Ltd.
6. Jha, R. (1998). *Modern Public Economics*. Routledge, London.
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8. Mithani, D. M. (1998). *Modern Public Finance*. Himalaya Publishing House, Mumbai.
9. Singh, S. K. (2014). *Public Finance in Theory and Practice*. S. Chand & Co. Pvt. Ltd., New Delhi.

## 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

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

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



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

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

**Semester - IV**

**Title: Ad Making**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Ad Making**  
**Course Code: CHMBMSIV10**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive introduction to advertising, its evolution, functions, and impact on consumers, businesses, and society. It explores the structure and role of advertising agencies, emerging trends like AI-driven campaigns, Gen Z-focused branding, and the growing influence of digital media. The course also examines regulatory frameworks, ethical considerations, and purposive forms of advertising essential for responsible and effective communication.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To introduce students to the fundamental concepts, classifications, and functions of advertising.</p> <p><b>CO(A)2:</b> To help students understand the structure, types, and working processes of advertising agencies, including modern AI-enabled campaign practices.</p> <p><b>CO(A)3:</b> To familiarize students with regulatory bodies, ethical considerations, and the socio-economic impact of advertising.</p> <p><b>CO(A)4:</b> To develop an understanding of new advertising trends, brand-building strategies, and purposive advertising in rural, political, advocacy, and environmental contexts.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, evolution, and classifications of advertising and evaluate its impact on consumers and businesses.</p> <p><b>CO2:</b> Identify the types and functions of advertising agencies and understand the creative pitch and campaign development process.</p> <p><b>CO3:</b> Analyze regulatory frameworks, ethical issues, and the role of bodies like ASCI, DAVP, and ABC in overseeing advertising practices.</p> <p><b>CO4:</b> Interpret new advertising trends, compare models like AIDA and DAGMAR, and assess purposive advertising strategies for different audiences and platforms.</p>

9

## Syllabus

### UNIT I: Introduction to Advertising and ad agency

- Advertising: Concept, features, evolution of advertising; benefits of advertising to consumers, businesses, and society.
- Classification of Advertising: Geographic classification, media-based classification, target audience-based classification; functions and purposes of advertising; rise of personalized and AI-driven social media advertisements.
- Ad Agencies: Types of advertising agencies; top global and Indian advertising agencies; criteria for selecting an ad agency; the creative pitch process; AI-driven campaigns and the role of technology-enabled agencies.
- Careers in Advertising: Career avenues in traditional and digital advertising; freelancing opportunities (copywriting, design, content creation, digital strategy); essential skills for a career in advertising.

### UNIT II: Regulatory Bodies and New Trends in Advertising

- Economic and Social Aspects of Advertising: Effects of advertising on consumers, brands, and pricing; ethical and social issues in advertising; influence on cultural and behavioural patterns.
- Regulatory Bodies: Role and functions of DAVP; Advertising Standards Council of India (ASCI) and its code of conduct; Audit Bureau of Circulation (ABC); Doordarshan (DD) and guidelines for broadcast advertising.
- New Trends: AIDA vs. DAGMAR model; brand building through modern advertising; Gen Z consumer behaviour and digital-first messaging; managing brand crises through strategic communication.
- Purposive Advertising: Features and significance of rural advertising, political advertising, advocacy advertising, and green advertising; leveraging digital and social media platforms for targeted campaigns.
- AI Tool – Gemini & Claude: Making Ad Reels

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)	15

		b)	
		c)	
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>Ogilvy, D. (2023). Ogilvy on advertising. Paperback Publication.</li> <li>O'Guinn, T. C., Allen, C. T., &amp; Semenik, R. J. (2015). Advertising: The social, cultural, and political dimensions. Routledge.</li> <li>Wells, W., Burnett, J., &amp; Moriarty, S. (2016). Advertising: Principles and practice. Pearson.</li> <li>Belch, G. E., &amp; Belch, M. A. (2018). Advertising and promotion: An integrated marketing communications perspective. McGraw-Hill Education.</li> <li>Smith, J. A., &amp; Jones, B. C. (2023). The impact of social media advertising on consumer behavior. Journal of Advertising Research, 45(2), 123–145.</li> <li>Lee, S. (2018). Digital advertising and its impact on consumer engagement. In J. Kim &amp; D. Lee (Eds.), Advances in digital marketing (pp. 120–145). Routledge.</li> <li>Keller, K. L., &amp; Lehmann, D. R. (2006). Brands and branding: Research findings and future priorities. Marketing Science, 25(6), 740–759.</li> </ol>		

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

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

**Semester - IV**

**Title: Financial Inclusion Skills in Youth**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Financial Inclusion Skills in Youth**  
**Course Code: CHMBMSIV9**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	The course Financial Inclusion Skills in Youth aims to equip learners with essential financial literacy competencies and an understanding of the mechanisms that promote financial inclusion in India. It provides foundational knowledge on budgeting, saving, credit, and insurance, while addressing barriers faced by young individuals in accessing formal financial services. Learners will study national and international financial inclusion initiatives, microfinance models, and priority sector lending frameworks.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop foundational financial literacy skills such as budgeting, saving, spending discipline, and understanding key financial services. <b>CO(A)2:</b> To build awareness about financial inclusion, its significance, barriers faced by youth, and national strategies adopted to expand financial access. <b>CO(A)3:</b> To familiarize students with microfinance, priority sector lending, and rural credit institutions and their role in promoting inclusive growth. <b>CO(A)4:</b> To provide knowledge about major government financial inclusion schemes and initiatives implemented by RBI, NABARD, and other stakeholders.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Demonstrate financial literacy skills by preparing budgets, tracking income and expenses, and setting SMART financial goals. <b>CO2:</b> Identify and analyse barriers to financial inclusion among youth and explain the importance of integrating underserved groups into the financial system. <b>CO3:</b> Explain the functioning of microfinance institutions, priority sector lending norms, and rural credit mechanisms in India. <b>CO4:</b> Evaluate major financial inclusion schemes and government initiatives and assess their impact on improving access to financial services	

9

## Syllabus

### UNIT I: Introduction to Financial Literacy and Financial Inclusion

- Financial Literacy –Meaning, Need, Benefits of Financial Literacy –Individuals, Community and Financial System, Consequences of Financial Illiteracy, Role of Financial Literacy in promoting financial inclusion.
- Saving –Meaning and importance of saving, Types of income, Types of expenses, Management of spending and financial discipline.
- Setting SMART financial goals, Income tracking and expense categorization, creating and managing a personal budget, importance key financial services: banking, savings, credit, insurance.
- Financial inclusion: Definition, Barriers to financial inclusion for youth, Extent of financial exclusion, challenges of financial inclusion, national strategy for financial inclusion.

### UNIT II: Priority Sector Financing and Government Initiatives

- National & international perspectives -Microfinance: concept, formal, semi-formal & informal MFIs -microfinance delivery methodologies -recent developments of microfinance in India.
- Financial Inclusion Schemes in India: -Pradhan Mantri Jan Dhan Yojana (PMJDY) - Pradhan Mantri Mudra Yojana (PMMY) -Pradhan Mantri Suraksha Bima Yojana - Jeevan Suraksha Bandhan Yojana.
- Financial inclusion programmed organized by RBI, Modern financial inclusion instruments, Rural Credit: concept, need, characteristics and sources of rural credit – NABARD.
- Components of priority sector -RBI guidelines, government initiatives: Poverty alleviation programmed/employment programmed/production-oriented programmed - educational loans

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)	15

	c)	
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

	<b>Assessment / evaluation</b>	<b>Marks</b>
1.	Class Test during the lectures. (MCQs Based)	10
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
<b>TOTAL</b>		<b>20</b>

**11**

**REFERENCES:**

1. Chakrabarty K.C (2011), "Financial Inclusion and Banks: Issues and Perspectives", RBI Bulletin, November.
2. Das, Manda & Rath (2008), "Micro Finance & Rural Development in India," (Ed) New Century Publication, Delhi
3. Dev S.M., (2006), "Financial Inclusion: Issues and Challenges", Economic and Political Weekly, October 14: pp. 4310-13.
4. Microfinance -Perspectives and Operations, Bhaskaran, R., Macmillan Education.
5. Mohan R., (2006), "Economic Growth, Financial Deepening and Financial Inclusion" Reserve Bank of India Bulletin, November, pp. 1305-19.
6. Rangarajan C (2008), "Report of the Committee on Financial Inclusion".

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

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

**Semester - IV**

**Title: Organizational Development**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Organizational Development**  
**Course Code: CHMBMSIV11**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of Organizational Development (OD), focusing on its evolution, principles, processes, and strategic importance in driving planned change. It introduces learners to OD diagnosis, evaluation tools, practitioner competencies, and a broad range of OD interventions applicable to modern organizations. The course equips students with the ability to analyze organizational challenges and apply OD techniques to improve effectiveness, culture, and overall performance.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To introduce students to the meaning, foundations, evolution, and importance of Organizational Development in contemporary organizations.</p> <p><b>CO(A)2:</b> To develop understanding of OD diagnosis, including diagnostic models, tools, techniques, and the phases of organizational assessment.</p> <p><b>CO(A)3:</b> To familiarize learners with various OD interventions—human resource, structural, strategic, and third-party interventions—and the factors influencing their success.</p> <p><b>CO(A)4:</b> To enable students to evaluate OD interventions using appropriate methods and to understand the role and competencies of OD practitioners.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts, principles, and processes of Organizational Development and its relevance to HRD and managerial practice.</p> <p><b>CO2:</b> Conduct organizational diagnosis using suitable models, tools, and techniques at various levels of the organization.</p> <p><b>CO3:</b> Identify, classify, and apply different types of OD interventions for improving organizational performance and managing change.</p> <p><b>CO4:</b> Evaluate the effectiveness of OD interventions, interpret diagnostic findings, and appreciate the competencies required of successful OD practitioners</p>

9

## Syllabus

### UNIT I: An Overview of Organizational Development and Diagnosis

- Organizational Development: Meaning, Features, Evolution, Components, Objectives, Principles, Process, Importance,
- Relevance of Organizational Development for Managers, OD- HRD Interface, Participation of Top Management in OD
- OD Practitioner – Meaning, Role of OD Practitioner, Competencies of an OD Practitioner
- Organizational Diagnosis - Meaning, Need, Phases, Levels of Organizational Diagnosis, Techniques of Organizational Diagnosis, Tools used in Organizational Diagnosis.

### UNIT II: OD Interventions

- OD Interventions: Meaning, Features, Factors Affecting Success of Interventions, Steps in OD Interventions
- Types of Interventions- Human Resource Intervention, Structural Intervention, Strategic Interventions, Third-Party Peace-Making Intervention
- Techniques of OD Intervention: Traditional & Modern
- Evaluation of OD Interventions: Process, Types, Methods, Importance
- AI Tool – Copilot: Design employee engagement and training interventions

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
<b>TOTAL</b>		<b>30</b>

**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
		<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Cummings, T. G., &amp; Worley, C. G. (2014). Organization development and change (10th ed.). Cengage Learning.</li> <li>2. French, W. L., Bell, C. H., &amp; Vohra, V. (2006). Organization development: Behavioral science interventions for organization improvement (Revised 6th ed.). Pearson.</li> <li>3. Bradford, D. L., &amp; Burke, W. W. (2005). Reinventing organization development: New approaches to change in organizations. Pfeiffer.</li> <li>4. Harvey, D. F., &amp; Brown, D. R. (2006). An experiential approach to organization development (7th ed.). Prentice-Hall.</li> <li>5. Schein, E. H. (2010). Organizational culture and leadership (4th ed.). Jossey-Bass.</li> <li>6. Weisbord, M. R. (2004). Productive workplaces: Dignity, meaning, and community in the 21st century. Jossey-Bass.</li> </ol>			

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

**Second Year B. Com.**

**Semester- IV  
Vertical - 5**

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

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

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

**Title: Advanced Business Communication Skills**  
**Course Code:CHMBCOMAECIV**

Sr. No.	Heading	Particulars
1	<b>Description of the Course:</b>	<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	<b>Vertical 5</b>	<b>AEC: Advanced Business Communication Skills</b>
3	<b>Type</b> Teaching Methods:	Theory+ Practicum (Lecture/ Discussion/ Presentation/ Reading sessions/ Worksheets/ etc.)
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<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>

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

**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	<b>Short Notes</b> (Attempt any 3 out of 5) - <b>Unit 1</b> <b>OR</b> Attempt <b>Essay Type</b> question. (1 out of 2) - <b>Unit 1</b>	15
Q. 2	<b>Short Notes</b> (Attempt any 3 out of 5) - <b>Unit 2</b> <b>OR</b> Attempt <b>Essay Type</b> question. (1 out of 2) - <b>Unit 2</b>	15
<b>Total</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

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



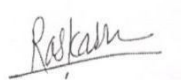
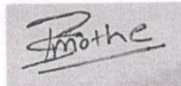
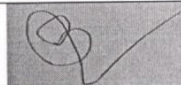
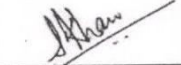
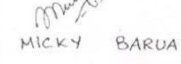

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**REFERENCES:**

- 1 Balan, K. R. *Effective Communication*. Himalaya Publishing House, 2004.
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### Syllabus Committee:

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

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



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



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

**Second Year  
(Hindi)**

**Semester - IV**

**Title: हिंदी भाषा : व्यावहारिक प्रयोग**

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

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

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

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<p>भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है। भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कभी भी असफल नहीं हो सकता है। इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी कर लेते हैं।</p> <p>वर्तमान युग में रोजगार से बहुत से क्षेत्र भाषा से जुड़े हुए हैं, जिसके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं। भाषाई क्षमता हमारे विचारों की संवाहक होती है। आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है। इन माध्यमों में भाषा ही सशक्त तत्व है, जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है। भाषा का महत्व हर समय, हर माध्यम में रहा है, परंतु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है।</p>
2	<b>Vertical 5</b>	AEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p>CO(A)1: विद्यार्थियों को राजभाषा हिंदी का विविधत ज्ञान प्रदान करना।  CO(A)2: विद्यार्थियों को राजभाषा हिंदी के संवैधानिक महत्व से परिचित करवाना।  CO(A)3: विद्यार्थियों को संज्ञा आदि का ज्ञान प्रदान करना।  CO(A)4: विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिन्हों आदि का ज्ञान प्रदान करना।</p>

<b>8</b>	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा एवं दक्षता प्राप्त होगी।  <b>CO2:</b> विद्यार्थियों को राजभाषा हिंदी के संवैधानिक महत्व की जानकारी प्राप्त होगी।  <b>CO3:</b> विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा।  <b>CO4:</b> विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिन्हों आदि का ज्ञान प्राप्त होगा।</p>
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<b>9</b>	<h3>Syllabus</h3>
	<p><b>UNIT I</b></p> <ol style="list-style-type: none"> <li>1. हिंदी भाषा – सामान्य परिचय</li> <li>2. राजभाषा हिंदी – संवैधानिक महत्व</li> <li>3. वर्णमाला – स्वर एवं व्यंजन</li> <li>4. शब्द भेद – सामान्य परिचय (संज्ञा आदि)</li> </ol> <p><b>UNIT II</b></p> <ol style="list-style-type: none"> <li>1. वाक्य – सामान्य परिचय</li> <li>2. वर्तनी – शुद्धता का प्रयोग एवं सावधानियाँ</li> <li>3. कारक एवं विराम चिन्ह</li> <li>4. निबंध लेखन – (सामाजिक निबंध, आत्मकथात्मक निबंध, समसामयिक निबंध)</li> </ol>

<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b>  Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b>  Format of Question Paper</p> <p><b>Attempt all questions.</b></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><b>प्रश्न 1:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।</td> <td style="text-align: center;">(इकाई 1 – 15 अंक)</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td><b>प्रश्न 2:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।</td> <td style="text-align: center;">(इकाई 2 – 15 अंक)</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>30</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 20 marks</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: center;"><b>Assessment / evaluation</b></td> <td style="text-align: center;"><b>Marks</b></td> </tr> </table>	Question No	Nature of Questions	Marks	Q1	<b>प्रश्न 1:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 1 – 15 अंक)	Q2	<b>प्रश्न 2:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)	<b>TOTAL</b>		<b>30</b>		<b>Assessment / evaluation</b>	<b>Marks</b>
Question No	Nature of Questions	Marks														
Q1	<b>प्रश्न 1:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 1 – 15 अंक)														
Q2	<b>प्रश्न 2:</b> चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)														
<b>TOTAL</b>		<b>30</b>														
	<b>Assessment / evaluation</b>	<b>Marks</b>														

	1.	<ul style="list-style-type: none"> <li>• AI की सहायता से हिंदी भाषा, राजभाषा हिंदी एवं उसके संवैधानिक महत्व पर शोध, सारांश एवं डिजिटल प्रस्तुति (Presentation) तैयार करना।</li> <li>• AI Grammar एवं Writing Tools का उपयोग करके वर्णमाला, शब्द-भेद, वाक्य-रचना, कारक, विराम-चिह्न तथा वर्तनी शुद्धता का अभ्यास करना एवं त्रुटियों का विश्लेषण करना।</li> <li>• AI की सहायता से हिंदी व्याकरण पर आधारित प्रश्नसंच (Question Bank), Quiz तथा Interactive अभ्यास-पत्र तैयार करना।</li> <li>• AI Writing Tools का उपयोग करके सामाजिक, आत्मकथात्मक एवं समसामयिक विषयों पर निबंध लेखन करना तथा AI द्वारा तैयार निबंध और विद्यार्थी द्वारा लिखे गए निबंध का तुलनात्मक विश्लेषण करना।</li> <li>• AI की सहायता से कठिन शब्दों के अर्थ, पर्यायवाची, विलोम, शब्दावली तथा सरल भाषा में व्याख्या तैयार करना।</li> <li>• AI Voice Tools का उपयोग करके शुद्ध उच्चारण, वाचन एवं मौखिक अभिव्यक्ति का अभ्यास करना तथा उच्चारण संबंधी Feedback प्राप्त करना।</li> </ul>	20
	<b>TOTAL</b>		<b>20</b>
11	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. बाबूराम सक्सेना — सामान्य भाषा विज्ञान, हिंदी साहित्य सम्मेलन, प्रयाग।</li> <li>2. कामताप्रसाद गुरु — हिंदी व्याकरण, लोकभारती प्रकाशन, इलाहाबाद।</li> <li>3. आचार्य देवेन्द्र नाथ शर्मा — भाषा विज्ञान की भूमिका, राधाकृष्ण प्रकाशन, दिल्ली।</li> <li>4. भाषा विज्ञान एवं भाषा शास्त्र — कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी।</li> <li>5. भोलानाथ तिवारी — भाषा विज्ञान, किताब महल, इलाहाबाद।</li> </ol>		

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

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

**Semester - IV**

**Title: लेखन कौशल्ये - २ (महाजालावरील लेखन)**

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

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

**Title: लेखन कौशल्ये - २ (महाजालावरील लेखन)**  
**Course Code: CHMAECMARIV**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<p>राष्ट्रीय शैक्षणिक धोरण - २०२० विद्यार्थ्यांच्या सर्वांगीण विकासावर (Wholistic Development) भर देते. या धोरणात सर्वांगीण विकासाचा भाग म्हणून क्षमता वर्धन अभ्यासक्रम (Ability Enhancement Course) या स्तंभांतर्गत भाषिक कौशल्य अभ्यासक्रमाचा समावेश करण्यात आला आहे. कला, वाणिज्य व विज्ञान या विद्यार्थ्यांमध्ये अभ्यासक्रमाच्या विद्यार्थ्यांना तिसऱ्या सामान्य 'आधुनिक भारतीय भाषांचे' अध्ययन अनिवार्य करण्यात आले आहे. सदर क्षमता वर्धन अभ्यासक्रमाचा स्वरूप मातृभाषेची असावे, असेही राष्ट्रीय शैक्षणिक धोरणात नमूद करण्यात आले आहे. विद्यार्थ्यांनी विविध प्रकारच्या भाषिक कौशल्यांचा तपशीलवार परिचय करून घेणे, तसेच ती कौशल्ये आत्मसात करण्याची संधी विद्यार्थ्यांना उपलब्ध करून देणे, हा या अभ्यासक्रमाचा महत्त्वाचा उद्देश आहे. ही उद्दिष्टे लक्षात घेऊन 'लेखन कौशल्ये - २ (महाजालावरील लेखन)' (श्रेयांक २) या अभ्यासपत्रिकेची आखणी करण्यात आली आहे.</p> <p>आंतरजालामुळे २१विसाव्या शतकातील अंतराचा प्रभावी साधन आहे. जगभरातील संगणक एकमेकांशी जोडले जाऊन त्यांचे जाळे तयार झाले आहे. विविध सामाजिक माध्यमस्थळांवर स्वतःचे खाते (अकाऊंट) तयार करून आणि त्यावर मराठी भाषा व देवनागरी लिपीत लिहिणे, ही समकालीन संपर्क व्यवहारातील आवश्यक बाब झाली आहे. यास अनुसरून आपल्या अभिव्यक्तीला व्यासपीठ मिळवून देणारी अनुदिनी (ब्लॉग) तयार करणे, विकिपीडियावर माहितीलेखन, सामाजिक माध्यमांवरील माहितीपूर्ण व विश्लेषणात्मक नोंदी लिहिणे, सामाजिक माध्यमस्थळांवरील आपल्या खात्यावर सातत्याने अभ्यासपूर्ण लेखन करणे, स्वखर्चाने निर्मित समाजमाध्यम / आभासी समूह (कम्युनिटी ग्रुप) तयार करणे, या बाबींसाठी आवश्यक सामाजिक माध्यमस्थळ साक्षरता आणि मराठी भाषा व देवनागरी लिपीत लिहिण्याची क्षमता 'लेखन कौशल्ये - २ (महाजालावरील लेखन)' (श्रेयांक २) या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांमध्ये निर्माण होईल.</p>
2	<b>Vertical 5</b>	AEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits

5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> महाजालावरील लेखन कौशल्याचे स्वरूप समजावून सांगणे. <b>CO(A)2:</b> महाजालावर प्रभावी लेखन करण्यासाठी आवश्यक असणाऱ्या तंत्रांचा परिचय करून देणे. <b>CO(A)3:</b> नेहमीच्या पद्धतीतील लेखन व महाजालावरील लेखन यांमधील साम्य-भेद स्पष्ट करणे. <b>CO(A)4:</b> विविध सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित करणे.	
8	<b>Course Outcomes:</b> प्रस्तुत अभ्यासक्रम शिकल्यानंतर: <b>CO1:</b> विद्यार्थ्यांना महाजालावरील लेखन कौशल्याचे स्वरूप समजेल. <b>CO2:</b> विद्यार्थ्यांना महाजालावर प्रभावी लेखन करण्यासाठी आवश्यक तंत्रांचा परिचय होईल. <b>CO3:</b> विद्यार्थ्यांना नेहमीच्या पद्धतीतील लेखन व महाजालावरील लेखन यांमधील साम्य-भेद स्पष्ट होईल. <b>CO4:</b> विद्यार्थ्यांमध्ये विविध सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील.	
9	<b>Syllabus</b>	
	<b>UNIT I: सामाजिक माध्यमस्थळांवर मराठी भाषा व देवनागरी लिपीचा वापर करून लेखन (भाग - १)</b> <ol style="list-style-type: none"> <li>1. माध्यम साक्षरता</li> <li>2. अनुदिनी (ब्लॉग) लेखन</li> <li>3. विकिपीडियावरील लेखन</li> </ol> <p>(६० मिनिटांच्या १५ तासिका, श्रेयांक १)</p> <p>(सूचना : विद्यार्थ्यांमध्ये उपरोक्त सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील या दृष्टीने शिक्षकांनी सराव करून घ्यावा.)</p> <b>UNIT II: सामाजिक माध्यमस्थळांवर मराठी भाषा व देवनागरी लिपीचा वापर करून लेखन (भाग - २)</b> <ol style="list-style-type: none"> <li>1. फेसबुक, इन्स्टाग्राम, एक्स यांवरील लेखन</li> <li>2. समाज गट (कम्युनिटी ग्रुप), आभासी कॅफे यांवरील लेखन</li> </ol> <p>(६० मिनिटांच्या १५ तासिका, श्रेयांक - १)</p>	

(सूचना : विद्यार्थ्यांमध्ये उपरोक्त सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील या दृष्टीने शिक्षकांनी सराव करून घ्यावा.)

10

**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 20 marks**

	Assessment / evaluation	Marks
1.	<ul style="list-style-type: none"> <li>विकिपीडियासाठी माहिती संकलन, संदर्भ व्यवस्थापन, तथ्य पडताळणी (<b>Fact Checking Tool</b>) तयार करणे आणि लेख तयार करणे.</li> <li><b>AI</b> साधने वापरून <b>Facebook, Instagram आणि X (Twitter)</b> साठी मराठीतील पोस्टर, <b>Caption, Hashtags</b> आणि <b>Content Calendar</b> तयार करणे.</li> <li><b>AI Copywriting Tools</b> चा वापर करून सामाजिक माध्यमांसाठी आकर्षक व लक्षित (<b>Targeted</b>) मजकूर तयार करणे.</li> <li><b>AI</b> साधनांच्या सहाय्याने <b>Social Media Content</b> चे भाषा विश्लेषण, शुद्धलेखन तपासणी आणि देवनागरी लिपीतील लेखन सुधारणे.</li> <li><b>AI</b> साधनांच्या सहाय्याने <b>Community Groups</b> आणि <b>Virtual Discussion Platforms</b> साठी माहितीपूर्ण पोस्टर, जनजागृती मोहीम आणि संवादात्मक मजकूर तयार करणे.</li> <li><b>AI Image Generation</b> आणि <b>Video Tools</b> च्या सहाय्याने सामाजिक माध्यमांसाठी <b>Creative Campaign</b> तयार करणे.</li> <li><b>Blog, Wikipedia आणि Social Media Content</b> यांची <b>AI-assisted comparative analysis</b> करून प्रभावी डिजिटल लेखनाचा अभ्यास करणे.</li> </ul>	20

		<b>AI साधने:</b> ChatGPT, Google Gemini, Claude, Perplexity AI, NotebookLM, Canva, CapCut, InVideo, Grammarly, QuillBot, Whisper, ElevenLabs.	
	<b>TOTAL</b>		<b>20</b>
11	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. शमराठी व्याकरण आणि लेखन, विनायक गंधे व मीरा जोशी, निराली प्रकाशन, पुणे, २०२२.</li> <li>2. उपयोजित मराठी, (संपा.) केतकी मोडक व अन्य, पद्मगंधा प्रकाशन, पुणे, २०२२.</li> <li>3. मराठी भाषिक कौशल्य विकास, (संपा.) पृथ्वीराज तोरे, अथर्व पब्लिकेशन्स, धुळे, २०१८.</li> <li>4. व्यावहारिक मराठी, ल. रा. नसराबादकर, भाषा विकास संशोधन संस्था, कोल्हापूर, २०२३.</li> <li>5. Aayushi International Interdisciplinary Research Journal (ISSN 2349-638X), Peer Reviewed Journal, www.aiirjournal.com.</li> </ol>		

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

**Second Year**

**Semester - IV**

**Title: Cocurricular Course I**

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

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

**Title: Cocurricular Course I**  
**Course Code: CHMCCI6**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	<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	<b>Vertical 6</b>	CC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p><b>CO(A)2:</b> To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p><b>CO(A)3:</b> To foster a sense of responsibility, leadership, and community engagement among students.</p> <p><b>CO(A)4:</b> To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p><b>CO(A)5:</b> To integrate classroom learning with experiential learning for holistic growth.</p>

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

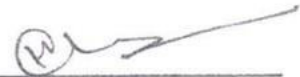
<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Based on 3 approved activities</p> <p><b>External Examination: Semester End External - 30 marks</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Activity No</th> <th>Nature of Activities</th> <th>Marks</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
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	<b>TOTAL</b>		<b>20</b>

**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



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

**Second Year**

**Semester- IV**

**Title: Field project**

**Vertical - 6  
Field Project 2 Credits**

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

## Title: Field Project

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

## Guidelines for Field Project

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

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

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

### FP Supervisor:

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

### Project (Dissertation) Report:

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

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

10

### Scheme of Examination and Assessment Pattern

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

Nature of Evaluation	Marks
Field Project Report	30
<b>Total 30</b>	

### **Internal Examination: Continuous Evaluation - 20 marks**

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

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

*[Handwritten Signature]*  
**Board of Examination**

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



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

**Bachelor of Commerce  
(Management Studies)  
(Self-Financing Course)**

**Semester V**

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

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

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

**Semester - V**

**Title: Tourism Marketing Management**

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

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

**Title: Tourism Marketing Management**  
**Course Code: CHMBMSV1**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of tourism and its marketing dimensions within the rapidly growing global tourism industry. It explores the concepts, types, and impacts of tourism, along with destination planning and sustainable tourism development. The course examines tourism market segmentation, destination branding, tourism marketing strategies, and the application of the marketing mix in promoting tourism products and services. It also familiarizes students with the role of travel agencies, tour operators, international tourism organizations, and government initiatives, enabling them to understand the challenges and opportunities associated with tourism marketing and destination management.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>  <b>CO(A)1:</b> To develop an understanding of the tourism industry, tourism products, destination planning, and their contribution to economic and social development. <b>CO(A)2:</b> To familiarize students with tourism market segmentation, destination branding, and consumer-oriented tourism marketing practices. <b>CO(A)3:</b> To provide knowledge of tourism marketing strategies, distribution channels, and promotional tools used in the tourism sector. <b>CO(A)4:</b> To expose students to sustainable tourism practices, international tourism frameworks, and emerging challenges in tourism management.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, types, components, and impacts of tourism and their significance in the tourism industry. <b>CO2:</b> Apply tourism marketing concepts, market segmentation approaches, and destination planning principles to tourism-related situations. <b>CO3:</b> Analyze tourism marketing mix elements, destination branding strategies, and the role of tourism stakeholders in promoting tourism services. <b>CO4:</b> Evaluate tourism development initiatives, sustainable tourism practices, government schemes, and international tourism frameworks from a marketing and management perspective.	

## Syllabus

### Unit 1: Introduction to Tourism

- **Tourism:** Concept and Definition, Characteristics, Importance, Types of tourist-Visitor-Excursionists
- **Types of Tourism:** Medical, Adventure, Rural, Cultural, Religious, Dark, MICE, Eco-Tourism, Cruise Tourism. Tourism Industry: Concept, and Components.
- **Tourism Destination Planning:** Concept, Elements, Tourism Destination Planning – Process and Importance.
- **Positive and Negative Impacts of Tourism:** Economic, Socio-Cultural, Environmental Impact and other impacts. Sustainable Tourism.

### Unit 2: Tourism Market Segmentation & 4 A's of Tourism

- **Tourism Market Segmentation:** Meaning, Bases, and importance of Market Segmentation in Tourism. Tourist Typology: Cohens Typology, Plog's Typology
- **4 A's of Tourism:** Attraction, Accommodation, Accessibility and Amenities Meaning, Meaning and importance.
- **India as a Tourist Destination:** A conceptual framework, Destination Image, Building Brand India; Incredible India Campaign
- **Challenges:** Indian Tourism Industry, Tourist, Policy makers

### Unit 3: Tourism Marketing & 4 P's of Tourism Marketing Mix

- **Tourism Marketing:** Meaning, Objectives of Tourism Marketing, Importance of Tourism Marketing, Problems of Tourism Marketing, Tourism Marketing Mix
- **Tourism Product:** Concept, Types, Tourism Product Planning- Need; **Price:** Meaning, Factors Influencing Tourism Pricing, Tourism Pricing Objectives, Tourism Pricing Policies.
- **Place:** Meaning, Factors Influencing Tourism Distribution, Tourism Distribution System, Functions of Middlemen, Meaning and essentials of ideal Travel Guide
- **Promotion:** Tourism Advertising, Tourism Sales promotion Technique, Personal Selling in Tourism, Skills required for Selling Tourism Product, Electronics Channel of Tourism  
AI Tool: Innovative marketing strategies using ChatGPT AI

### Unit 4: Travel Agency and International Tourism

- **Travel Agency and Tour operators:** Definition Types, Importance and Functions of travel agency, Major Tourism schemes of Government of India
- **International Tourism:** Approval from Ministry of Tourism and IATA, International Tourism Concept, Role of International Tourism organizations WTTC, IATO, TAAI, ITDC.

	<ul style="list-style-type: none"> <li>● <b>Sustainable Tourism Development:</b> Concept, Principles, Approaches to Sustainable Tourism, Code of Conduct for safe and sustainable Tourism in India,</li> <li>● <b>Schemes of Tourism:</b> Visa on Arrival (VoA), PRASAD Scheme, HRIDAY Scheme, Travel Circuits; Prime force in expansion of tourism</li> </ul>
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<b>10</b>	<b>Scheme of Examination and Assessment Pattern</b>		
	Paper – 100 Marks		
	<b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b>		
	Format of Question Paper		
	<b>Attempt all questions.</b>		
	<b>Question No</b>	<b>Nature of Questions</b>	<b>Marks</b>
	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
<b>TOTAL</b>		<b>60</b>	
<b>Internal Examination: Continuous Evaluation - 40 marks</b>			
	<b>Assessment / evaluation</b>	<b>Marks</b>	
1.	Class Test during the lectures. (MCQs Based)	20	
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	
<b>TOTAL</b>		<b>40</b>	

**REFERENCES:**

1. Kotler, P., Bowen, J. T., & Makens, J. C. (2017). *Marketing for hospitality and tourism* (7th ed.). Pearson Education.
2. Bhatia, A. K. (2012). *The business of tourism: Concepts and strategies*. Sterling Publishers.
3. Singh, B. N., & Chatterjee, M. (2010). *Tourism in India*. RBSA Publishers.
4. Andrews, S. (2013). *Introduction to tourism and hospitality industry*. Tata McGraw-Hill Education.
5. Chaudhary, M. (2010). *Tourism marketing*. Oxford University Press.
6. Makens, J. C., Kotler, P., & Bowen, J. T. (2014). *Marketing for hospitality and tourism*. Pearson Education India.
7. Witt, S. F., & Moutinho, L. (Eds.). (2017). *Tourism marketing and management handbook*. Routledge.
8. Lumsdon, L. (1997). *Tourism marketing*. International Thomson Business Press.
9. Morrison, A. M. (2010). *Hospitality and travel marketing* (4th ed.). Delmar Cengage Learning.

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

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

**Semester - V**

**Title: E-Commerce**

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

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

**Title: E-Commerce**  
**Course Code: CHMBMSV2**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of electronic commerce and its role in transforming modern business practices. It examines the evolution, models, and applications of e-commerce, along with the technologies that support digital business operations and e-enterprises. The course explores web-based business strategies, electronic payment systems, digital marketing practices, and customer relationship management in online environments. It also introduces learners to legal, ethical, and security aspects of e-commerce, including cyber laws, cybercrimes, risk management, and mechanisms for protecting digital assets and electronic transactions.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To provide students with a foundational understanding of e-commerce concepts, business models, and digital business environments.</p> <p><b>CO(A)2:</b> To familiarize students with technologies, systems, and applications that support electronic commerce and e-enterprise operations.</p> <p><b>CO(A)3:</b> To develop knowledge of online marketing, electronic payment mechanisms, and customer-focused digital business strategies.</p> <p><b>CO(A)4:</b> To create awareness of legal, ethical, and security issues associated with e-commerce and digital transactions.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the evolution, business models, technologies, and operational frameworks of electronic commerce and e-enterprises.</p> <p><b>CO2:</b> Apply e-commerce concepts and digital tools to support online business activities, customer relationship management, and electronic transactions.</p> <p><b>CO3:</b> Analyze e-marketing strategies, electronic payment systems, and associated risks in digital business environments.</p> <p><b>CO4:</b> Evaluate cyber laws, security mechanisms, and risk management practices for safeguarding e-commerce operations and electronic assets.</p>

## Syllabus

### Unit 1: Introduction to Electronic Commerce – Evolution and Models

- **Evolution of E-Commerce**-Introduction, History/Evolution, Roadmap, Benefits and Challenges.
- **Business Models of E-Commerce**- Characteristics of Business to Business(B2B), Business to Consumers (B2C), Concepts of other models of E-commerce.
- **Business to Consumer E-Commerce**- Process, Need and Importance,
- Alternative models of B2B E-Commerce, E-Commerce Sales Product Life Cycle (ESLC) Model

### Unit 2: World Wide Web and E-enterprise

- **World Wide Web**-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; Web site design principles,
- **EDI and paperless trading**; Pros & Cons of EDI; Related new technologies use in E-commerce.
- **Applications of E-commerce and E-enterprise** - Applications to Customer Relationship Management-Types of E-CRM, Functional Components of E-CRM.
- **Managing the E-enterprise**- Introduction, Comparison between Conventional and E-organisation, Benefits and Limitations of E- enterprise  
AI Tool: Shopify AI

### Unit 3: E-marketing and Electronic Payment System

- **E-Marketing**- Scope and Techniques, Traditional web promotion; Web counters; Web advertisements, Role of Social media.
- **E-Commerce**: Customer Strategies for Purchasing and support activities, The pros and cons of online shopping, Justify an Internet business.
- **Electronic Payment System**-Characteristics, prepaid e-payment service, post-paid E-payment system, Types.
- **Risk management**: Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Principles for E-payment

### Unit 4: Cyber Law, Crime and Protection

- **Introduction to Cyber Laws**-World Scenario, Cyber-crime& Laws in India and their limitations, Cyber Consumers in India and CPA 1986
- **Cybercrime**: Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents, Types and sources of threats
- **Protection**: Protecting electronic commerce assets and intellectual property, Importance of Electronic Records as Evidence
- **Security Tools**: Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Laudon, Kenneth C. and Carol Guercio Traver (2002) *E-commerce: business, technology, society*. (New Delhi : Pearson Education).
2. Awad, Elias M. (2007), *Electronic Commerce: From Vision to Fulfillment* (NewDelhi : Pearson Education).
3. Kalakota, Ravi and Marcia Robinson (2001). *Business 2.0: Roadmap for Success* (newDelhi : Pearson Education).
4. Smith, P.R. and Dave Chaffey (2005), *eMarketing eXcellence; The Heart of eBusiness* (UK : Elsevier Ltd.)
5. Vivek Sood *Cyber Laws Simplified*-TMH (2001)
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|  | <ol style="list-style-type: none"><li>7. Sundeep Oberol <i>e Security and you</i>-TMH (2001)</li><li>8. Greenstein &amp; Feinman <i>Electronic Commerce-Security, Risk Mgt and Control</i>-TMH (2000)</li><li>9. Adam Nabll R. (Editor) <i>Electronic Commerce: Technical Business and Legal Issues</i>.</li><li>10. Diwan, Prag and Sharma <i>Electronic Commerce-a Manager's Guide to EBusiness</i></li><li>11. Bharat Bhasker, <i>Electronic Commerce – Frame work technologies and Applications, 3rd Edition- Tata McGrawHill Publications, 2008</i>.</li><li>12. Kamesh K.Bajaj and Debjani Nag, <i>Ecommerce- the cutting edge of Business</i>, Tata McGrawHill Publications, 2008</li><li>13. Kalakota et al, <i>Frontiers of Electronic Commerce</i>, Addison Wesley, 2004</li><li>14. <i>E- Commerce Strategies, Technology and applications</i> (David) Tata McGrawHill</li><li>15. <i>Introduction to E-commerce</i> (jeffrey) Tata- Mcgrawhill</li><li>16. <i>E-Business and Commerce- Strategic Thinking and Practice</i> (Brahm) biztantra</li><li>17. <i>Web Technology</i> : Ramesh Bangia</li><li>18. <i>HTML – The complete Reference</i> :</li><li>19. Gary Schneider, <i>Electronic Commerce</i>, Thomson Publishing.</li></ol> |
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**Smt. Chandibai Himathmal Mansukhani College  
(Autonomous)**

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

**Semester - V**

**Title: Kautilya's Trading Philosophy**

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

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

**Title: Kautilya's Trading Philosophy**  
**Course Code: CHMBMSV3**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course introduces students to Kautilya's economic and trading philosophy as presented in the Arthashastra, highlighting its relevance to trade, commerce, governance, and market regulation. It explores the foundations of wealth creation, the role of agriculture, trade, and state administration in economic development, and Kautilya's vision of a balanced relationship between public and private enterprise. The course further examines principles of price determination, market regulation, profit control, consumer protection, and anti-fraud measures, enabling students to understand the historical foundations of economic governance and their relevance to contemporary trade and business practices.
2	<b>Vertical 1</b>	Major (IKS)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of Kautilya's economic philosophy and its contribution to the development of trade, commerce, and statecraft.</p> <p><b>CO(A)2:</b> To familiarize students with the principles of market organization, public administration, and the role of state and private enterprise in economic development.</p> <p><b>CO(A)3:</b> To provide knowledge of Kautilya's approaches to pricing, market regulation, consumer protection, and ethical business practices.</p> <p><b>CO(A)4:</b> To encourage critical appreciation of the relevance of ancient Indian economic thought in understanding contemporary trade and market systems.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the fundamental concepts, principles, and economic philosophy of Kautilya relating to trade, wealth creation, and governance.</p> <p><b>CO2:</b> Apply Kautilya's concepts of market organization, state intervention, and commercial administration to interpret economic and business situations.</p> <p><b>CO3:</b> Analyze Kautilya's approaches to price determination, market regulation, profit control, and consumer protection in the context of economic management.</p> <p><b>CO4:</b> Evaluate the relevance of Kautilya's trading philosophy and ethical market practices for addressing contemporary business, trade, and public policy challenges.</p>

9

## Syllabus

### Unit 1: Foundations of Kautilyan Economics and Trade

- **The Context of Wealth:** From Dharma to Dividend: Traditional goal of *Artha* (material prosperity) to Indian merchant-bankers (like the Jagat Seths), the primacy of the Treasury (Kośa) to Mercantilism as the source of state power.
- **The Science of Livelihood:** De-industrialization and Vārtā, Definition of Vārtā (Economics/Livelihood), agriculture, cattle-rearing, and trade; their role in state revenues.
- **Market Organization:** From Paṇyādhyakṣa to Agency Houses: The role of the Paṇyādhyakṣa (Superintendent of Commerce) in managing markets; the structure of urban and regional marketplaces, Agency houses and Bazaar System.
- **Private vs. State Enterprise:** Kautilya's mixed economy model; state monopolies (mines, salt) versus private allowance in agriculture and crafts.

### Unit 2: Price Determination and Market Regulation

- **Pricing and Global Demand:** Samyak Vyāpāra, Kautilya's awareness of supply, demand, and cost of production in price setting; preventing arbitrary price fixation.
- **Profit Regulation:** Prescribed maximum allowable profit margins based on risk, Internal Transit Duties.
- **Anti-Fraud Measures:** Detailed penalties for hoarding, adulteration, and false weights and measures (Standardization was key).
- **Monopoly, Gluts, and Cartel Control:** Policies to prevent merchants from combining to raise prices; the state's intervention during market gluts (overproduction).

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
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Boesche, R. (2002). <i>The first great political realist: Kautilya and his Arthashastra</i>. Lexington Books.</li> <li>2. Kautilya. (1992). <i>The Arthashastra</i> (L. N. Rangarajan, Ed. &amp; Trans.). Penguin Books India.</li> <li>3. Rao, V. B., &amp; Dasgupta, A. (2015). <i>State and economic formation in Ancient India: A Kautilyan perspective</i>. Oxford University Press.</li> <li>4. Sihag, B. S. (2014). <i>Kautilya: The true founder of Economics</i>. Vitasta Publishing Pvt. Ltd.</li> <li>5. Jha, V. N. (Ed.). (2010). <i>Economics in Arthashastra</i>. Centre for Studies in Civilizations.</li> <li>6. Sen, R. K., &amp; Basu, R. L. (2006). <i>Economics in Arthashastra: A comparative study with modern economic theory</i>. Deep &amp; Deep Publications.</li> <li>7. Sihag, B. S. (2009). <i>Kautilya on price determination and profit sharing</i>. <i>Journal of the History of Economic Thought</i>, 31(2), 195–206.</li> </ol>		

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

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

**Semester - V**

**Title: Introduction to Cost Accounting**

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

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

**Title: Introduction to Cost Accounting**  
**Course Code: CHMBMSV4**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course introduces students to the fundamental principles and techniques of cost accounting used for planning, control, and decision-making in organizations. It provides an understanding of cost concepts, classifications, and elements of cost, along with the methods used for recording and analyzing material, labour, and overhead costs. The course develops practical knowledge of cost ascertainment, cost sheet preparation, inventory control techniques, remuneration systems, and overhead absorption methods. It also equips students with the ability to apply cost accounting tools for pricing, cost control, and managerial decision-making in business organizations.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To provide students with a foundational understanding of cost accounting concepts, principles, and their role in business decision-making.</p> <p><b>CO(A)2:</b> To develop knowledge of cost classification, cost accumulation, and cost control techniques related to materials, labour, and overheads.</p> <p><b>CO(A)3:</b> To familiarize students with methods used for cost determination, pricing decisions, and preparation of cost statements.</p> <p><b>CO(A)4:</b> To enhance analytical and problem-solving skills required for effective cost management and operational efficiency.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts, objectives, classifications, and techniques of cost accounting and their significance in organizational management.</p> <p><b>CO2:</b> Apply material costing, labour costing, and overhead allocation methods to determine and control business costs.</p> <p><b>CO3:</b> Analyze cost information using inventory control techniques, remuneration systems, and cost classification approaches for managerial purposes.</p> <p><b>CO4:</b> Prepare and evaluate cost sheets and related cost statements to support pricing, cost control, and business decision-making.</p>

## Syllabus

### Unit 1: Introduction to Cost Accounting

- **Costing Accounting** - Meaning, Objectives, Scope, Advantages, Limitations,
- **Cost concepts and classifications:** By nature: Material, Labour, Expenses, By function: Production, Administration, Selling & Distribution, By behaviour: Fixed, Variable, Semi-variable
- **Difference between:** Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting
- Elements of Cost, Cost Sheet Concept, Tender and quotation pricing

### Unit 2: Material Costing

- **Material Cost** -Meaning, & Importance, Types, Material procurement procedure
- **Material Control**-Concept, Objectives, Requisites of Good Material Control System, EOQ- Concept (Simple Problems), Re-order level,
- **Methods of pricing material issues:** FIFO, LIFO, Simple & Weighted Average (simple problems)
- **Treatment of material losses:** Normal loss, Abnormal loss

### Unit 3: Labour and Overheads Cost

- **Labour and Overheads Costing** -Time Keeping and Time Booking Meaning and Importance, Idle time and overtime
- **Methods of Remuneration Systems**-Time and Piece rate system, Meaning & Principles of incentive Schemes (Halsey, Rowan, Taylor – basic level) - (Simple problems on schemes),
- **Overheads:** Meaning of Allocation, Apportionment and Absorption of Overhead- Concept
- **Methods of absorption:** Percentage method, Machine hour rate, Over/Under absorption of overheads, Concept of Break even Analysis.

### Unit 4: Classification of Cost and Cost Sheet

- Classification of costs, Cost of Sales, Cost Centre,
- Cost Unit, Profit Centre and Investment Centre
- Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose.
- Simple practical problems on preparation of Cost Sheet.  
AI Tool: Microsoft Copilot

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Arora, M. N. (2025). *Cost accounting: Principles and practice* (13th ed.). Vikas Publishing House.
2. Jain, S. P., & Narang, K. L. (2024). *Advanced cost accounting (Methods and techniques)*. Kalyani Publishers.
3. Lal, J., & Srivastava, S. (2023). *Cost accounting* (5th ed.). McGraw Hill Education.
4. Taxmann. (2025). *Cost & management accounting (University Edition)*. Taxmann Publications.
5. Jawahar, L. (2022). *Cost accounting* (6th ed.). Tata McGraw-Hill.
6. Khan, M. Y., & Jain, P. K. (2023). *Management accounting: Text, problems and cases* (8th ed.). McGraw-Hill Education.

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|  | <ol style="list-style-type: none"><li data-bbox="331 241 1523 310">7. Maheshwari, S. N., &amp; Mittal, S. N. (2024). <i>Cost accounting: Theory and problems</i>. Shree Mahavir Book Depot.</li><li data-bbox="331 310 1523 392">8. Vashist, C. D., &amp; Saxena, V. K. (2023). <i>Advanced cost and management accounting</i>. Sultan Chand &amp; Sons.</li></ol> |
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**Smt. Chandibai Himathmal Mansukhani College  
(Autonomous)**

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

**Semester - V**

**Title: Practical Aspects in Direct taxation**

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

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

**Title: Practical Aspects in Direct taxation**  
**Course Code: CHMBMSV5**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides practical knowledge of direct taxation with a focus on the computation of taxable income and tax liability of individual assesseees under the prevailing tax framework. It covers fundamental concepts of income tax, determination of residential status, computation of income under various heads, treatment of losses, deductions, and tax reliefs. The course emphasizes the application of statutory provisions through practical problems and numerical computations. It also familiarizes students with income tax return filing procedures, tax regimes, advance tax provisions, and compliance requirements, enabling them to develop practical tax computation and tax planning skills.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop a fundamental understanding of the principles, concepts, and provisions governing direct taxation of individuals.</p> <p><b>CO(A)2:</b> To familiarize students with the practical application of income tax laws for determining taxable income under different heads of income.</p> <p><b>CO(A)3:</b> To enhance analytical and computational skills required for tax planning, deductions, exemptions, and assessment procedures.</p> <p><b>CO(A)4:</b> To provide knowledge of tax compliance requirements, return filing procedures, and contemporary tax regulations applicable to individual taxpayers.</p>

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the key concepts of direct taxation, residential status provisions, and the scope of total income applicable to individual assessees.</p> <p><b>CO2:</b> Apply income tax provisions to compute taxable income under various heads and determine allowable deductions, exemptions, and reliefs.</p> <p><b>CO3:</b> Analyze tax implications arising from different sources of income, capital gains, losses, and residential status for effective tax computation.</p> <p><b>CO4:</b> Prepare and evaluate comprehensive income tax computations and income tax returns in accordance with applicable tax laws and compliance requirements.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Unit 1: Definitions and Residential Status</b></p> <ul style="list-style-type: none"> <li>● <b>Basic Terms:</b> Basis of charge, capital/revenue receipts, distinction between capital and revenue items, and agricultural income,</li> <li>● Practical understanding of terms like Assessee, Assessee, Assessment Year, Previous Year, and Person,</li> <li>● <b>Residential Status:</b> Practical problems on determining the residential status of an Individual Resident, R&amp;OR, R&amp;NOR, or Non-Resident (under the year Direct Tax Code changes)</li> <li>● <b>Scope of Total Income:</b> Calculating which incomes are taxable based on the residential status identified.</li> </ul> <p><b>Unit 2: Heads of Income – I</b></p> <ul style="list-style-type: none"> <li>● <b>Income from Salaries:</b> Computation of taxable salary, including basic pay, allowances (HRA, TA), and perquisites.</li> <li>● <b>Income from House Property:</b> Calculating the Annual Value, deductions under Section 24, and taxable income from let-out or self-occupied properties.</li> <li>● <b>Profits &amp; Gains from Business or Profession (PGBP):</b> Basic practical problems on allowable and disallowed expenses for individuals.</li> <li>● <b>Tax Audit</b> u/s 44AB, and provisions u/s 43A, 43B, 43AA, 44Ad, and 44AE AI Tool: Practical Problems using Claude AI</li> </ul> <p><b>Unit 3: Heads of Income – II</b></p> <ul style="list-style-type: none"> <li>● <b>Capital Gains:</b> Computing Short-term and Long-term capital gains, including the use of Cost Inflation Index (CII) and exemptions under Section 54.</li> <li>● <b>Income from Other Sources:</b> Taxability of dividends, interest, and gifts</li> <li>● Set Off and Carry Forward of Losses, Rebate and Relief</li> <li>● <b>Exclusions:</b> Identifying incomes that do not form part of the total income (Section 10).</li> </ul>

**Unit 4: Deductions and Final Computation**

- **Deductions under Chapter VI-A:** Deductions as applicable to individuals, Practical application of sections like **80C** (Investments), **80D** (Medical Insurance), **80E** (Education Loan), and **80U** (Disability).
- **Computation of Total Income:** Computation of net taxable incomes, A comprehensive practical sum where you combine all heads of income, subtract deductions
- **Arrive at the Total Taxable Income** for an individual AMT but excluding Non-resident)
- **Filing of Return of Income:** old and new tax regimes, Concept of advance tax, PAN, Self-assessment and intimation

**10****Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

**REFERENCES:**

1. Ahuja, G., & Gupta, R. (2025). *Direct taxes law & practice: With special reference to the tax planning* (11th ed.). Bharat Law House.
2. Income Tax Department. (n.d.). *Tutorials: Tax laws & rules*. Ministry of Finance, Government of India. <https://www.incometaxindia.gov.in>
3. Singhania, V. K., & Singhania, M. (2025). *Students' guide to income tax: Including GST* (72nd ed.). Taxmann Publications.
4. Manoharan, T. N. (2024). *Students' handbook on income tax law*. Snow White Publications.
5. *Income Tax Act, 1961*, § 10, § 24, § 44AB, § 80C. (India).
6. Ministry of Finance. (2024). *The Finance Act, 2024*. Gazette of India. <https://egazette.nic.in>
7. In-text citation: (*Income Tax Act, 1961*) or (*Singhania & Singhania, 2025*).
8. Specific Section: (*Income Tax Act, 1961, Section 80C*).

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

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

**Semester - V**

**Title: Indigenous Banking and Wealth Management**

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

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

**Title: Indigenous Banking and Wealth Management**  
**Course Code: CHMBMSV6**

Sr. No.	Heading	Particulars
<b>1</b>	<b>Description the Course:</b>	This course introduces students to the evolution and functioning of indigenous banking systems in India and their contribution to trade, commerce, and wealth creation. It examines traditional financial institutions, indigenous credit instruments such as Hundis, community-based banking networks, and informal mechanisms of trade finance that supported economic activity before the emergence of modern banking. The course also explores indigenous approaches to wealth management, portfolio diversification, risk management, and ethical financial practices, while highlighting their relevance to contemporary banking, wealth management, Indian Knowledge Systems (IKS), and sustainable financial practices.
<b>2</b>	<b>Vertical 1</b>	Major (IKS)
<b>3</b>	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
<b>4</b>	<b>Credit</b>	2 Credits
<b>5</b>	<b>Hours allotted</b>	30 Hours
<b>6</b>	<b>Marks allotted</b>	50 Marks
<b>7</b>	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the historical evolution, structure, and significance of indigenous banking systems in India.</p> <p><b>CO(A)2:</b> To familiarize students with traditional financial instruments, indigenous credit mechanisms, and community-based banking practices.</p> <p><b>CO(A)3:</b> To provide knowledge of indigenous approaches to wealth management, trade finance, portfolio diversification, and risk management.</p> <p><b>CO(A)4:</b> To examine the relevance of Indian Knowledge Systems and ethical financial principles in the context of modern banking and wealth management.</p>
<b>8</b>	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, evolution, operational mechanisms, and significance of indigenous banking and traditional financial institutions in India.</p> <p><b>CO2:</b> Apply knowledge of indigenous financial instruments, trade finance practices, and wealth management principles to interpret historical and contemporary financial systems.</p> <p><b>CO3:</b> Analyze indigenous approaches to creditworthiness, portfolio diversification, risk management, and state–banker relationships in the context of economic development.</p> <p><b>CO4:</b> Evaluate the relevance of indigenous banking practices, Indian Knowledge Systems, and ethical financial frameworks in addressing modern banking, wealth management, and sustainable finance challenges.</p>

9

## Syllabus

### Unit 1: Foundations & Mechanisms of Indigenous Finance

- **Introduction to Indigenous Banking:** Definitions and features; evolution of community-based guilds (Multanis, Marwaris, and Pathans).
- **The Anatomy of a Hundi:** Operational Mechanics: *Darshani* (Demand) vs. *Muddati* (Usance) Hundis, Discounting methods, brokerage, and "Ant" (local credit currency).
- **Core Operational Functions:** Remittance and Inland Trade Financing, Information Irregularity & Private Postal Networks (The 18th-century "Bloomberg" terminal).
- **The Concept of 'Pat' (Financial Honor):** Creditworthiness without formal credit scores; transition from agricultural surplus to liquid merchant capital.

### Unit 2: Strategic Wealth Management & Modern Integration

- **The 'Jagat Seth' Model (Case Study):** The "Banker of the World" strategy, Managing state mints and tax revenue, State-Banker Interdependence, and imperial finance under Mughals/British.
- **Portfolio Diversification & Risk Hedging:** Moving beyond bullion: Investments in shipping, textiles, and Zamindari rights and hedging political risks via regional alliances (Marathas, Nawabs, Mysore).
- **Evolution to Modern Wealth Management:** From *Shroffs* to HNI (High Net Worth Individual) Services, Comparing ancient *Gumashtas* to modern Relationship Managers.
- **The Modern Interface & Ethics:** IKS (Indian Knowledge Systems) integration in modern finance, Ethical frameworks in wealth preservation: A comparison of 18th-century "Dharma" in business vs. modern ESG/RBI guidelines.

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)	15

		c)	
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Dash, R. K., Sadek Shibli, M. J., &amp; Saha, M. (2024). <i>Breaking the chain: Strategies against hundi and money laundering in Bangladesh</i>. International Journal of Humanities &amp; Social Science Studies, 10(4), 256–270.</li> <li>2. Leonard, K. B. (1979). <i>The ‘Great Firm’ theory of the decline of the Mughal Empire</i>. Comparative Studies in Society and History, 21(2), 151–167.</li> <li>3. Shahnawaz, M. (2021). <i>Huṇḍī and Nirakh Huṇḍāwan: Indic mercantile instruments in the Persianate bazaar</i>. Journal of the Economic and Social History of the Orient, 64(5-6), 660–692.</li> <li>4. Singh, C., &amp; Naik, G. (2018). <i>Financial inclusion after PMJDY: A case study of Gubbi Taluk, Tumkur</i>. SSRN Electronic Journal.</li> <li>5. Adukia, R. S. (n.d.). <i>An overview of banking sector in India</i>. CAAA.</li> <li>6. Bhanu Murthy, K. V., &amp; Tatu Deb, A. (2008). <i>Concept of deregulation: Lessons from banking history in India</i>. IGIDR.</li> <li>7. University of Pretoria. (n.d.). <i>Project codification: Legal legacies of the British Raj on the Indian mercantile credit institution hundi</i>.</li> </ol>		

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

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

**Semester - V**

**Title: HRM in Global Perspective**

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

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

**Title: HRM in Global Perspective**  
**Course Code: CHMBMSV7**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of Human Resource Management in an international business environment. It examines global HRM practices, cross-cultural management, workforce diversity, and international staffing strategies adopted by multinational organizations. The course focuses on key global HR functions including recruitment, compensation, training, performance management, expatriation, and repatriation. It also explores contemporary issues such as diversity, equity and inclusion, virtual organizations, international business ethics, sustainable HRM, and technology-driven HR practices, enabling students to understand the complexities and challenges of managing human resources across national and cultural boundaries.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the concepts, approaches, and practices of human resource management in a global business environment.</p> <p><b>CO(A)2:</b> To familiarize students with international HR functions and the challenges of managing a culturally diverse workforce.</p> <p><b>CO(A)3:</b> To provide knowledge of expatriation, repatriation, and cross-cultural management practices essential for global organizational effectiveness.</p> <p><b>CO(A)4:</b> To expose students to emerging trends, ethical considerations, and technological developments influencing global HRM.</p>

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, approaches, and frameworks of global human resource management and cross-cultural workforce management.</p> <p><b>CO2:</b> Apply international HRM practices related to recruitment, compensation, training, and performance management in global business contexts.</p> <p><b>CO3:</b> Analyze challenges associated with cultural diversity, expatriation, repatriation, and international workforce management.</p> <p><b>CO4:</b> Evaluate contemporary global HRM issues, ethical considerations, and emerging trends to support effective human resource strategies in multinational organizations.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Unit 1: An Overview of Global Practices in HRM</b></p> <ul style="list-style-type: none"> <li>● <b>Basics of Global Practices</b> -Meaning, Features, Objectives, Scope, Functions, Limitations, Qualities of Global Managers, Difference between Domestic and Global HRM</li> <li>● <b>Approaches</b> – Ethnocentric, Polycentric, Geocentric and Re-geocentric</li> <li>● <b>Cross Culture Management</b> – Meaning, Features, Problems, Importance of Cultural sensitivity to International Managers, Organizational Dynamics.</li> <li>● <b>Diversity in Workforce</b> – Meaning, Managing Diversity at Work place, Dealing with Cultural shock</li> </ul> <p><b>Unit 2: Global HRM Functions</b></p> <ul style="list-style-type: none"> <li>● <b>International Recruitment and Selection</b> – Meaning, Sources of Labour Market, Global Staffing, Selection Criteria, Managing Global Diverse Workforce</li> <li>● <b>International Compensation</b> – Meaning, Objectives, Components of International Compensation Program, Approaches to International Compensation.</li> <li>● <b>HRM Perspective in Training and Development</b> – Meaning, Advantages, Concept of Cross Cultural Training, Issues in Cross Cultural Training</li> <li>● <b>International Performance Management</b> – Meaning, Factors influencing Performance, Criterion used for Performance Appraisal of International Employees, Problems faced in International Performance Management.</li> </ul> <p>AI tool: Google Gemini to Generate global recruitment scenarios</p> <p><b>Unit 3: Managing Expatriation and Repatriation</b></p> <ul style="list-style-type: none"> <li>● <b>Conceptual Framework</b> – Parent Country Nationals (PCNs), Third Country Nationals (TCNs), Host Country Nationals (HCNs)</li> <li>● <b>Expatriation</b> – Meaning, Advantages and Limitations, Reasons, Factors in Selection of Expatriates, Requisites of effective Expatriate Managers.</li> <li>● <b>Repatriation (Knowledge Transfer)</b> – Meaning, Process, Factors affecting Repatriation, Role of a Repatriate, Challenges Faced by a Repatriate.</li> </ul>

- **Issues in Expatriation and Repatriation-** Pre-Departure training, on-site support, Manage reverse culture shock, Provide re-entry orientation and offer Repatriation coaching

**Unit 4: International HRM Trends and Challenges**

- **Diversity, Equity, and Inclusion (DEI) in Global Context** - Managing diversity across cultures, Gender, disability, generational, and ethnic diversity in global organizations
- **Virtual Organizations** -Meaning and Features, Difference between Virtual and Traditional Organization, Managing HR in Virtual Organization.
- **International Business Ethics** - Meaning, Global Values, International Corporate Code of Conduct, Criminalization of Bribery.
- **Emerging trends in Global HRM** – Offshoring: Meaning and its Importance, Role of Technology in Global HRM, Knowledge Management for Global HRM, HR due diligence, Sustainable HRM, Real-world challenges in international HR scenarios.

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

		<b>Assessment / evaluation</b>	<b>Marks</b>
		1. Class Test during the lectures. (MCQs Based)	20
		2. Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
		<b>TOTAL</b>	<b>40</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Opute, J. (2024). <i>Essentials of international human resource management: The theory and practice of managing people globally</i>. Kogan Page.</li> <li>2. Syed, J., &amp; Kramar, R. (2017). <i>Human resource management: A global and critical perspective</i> (2nd ed.). Bloomsbury Academic.</li> <li>3. Edwards, T., &amp; Rees, C. (2016). <i>International human resource management: Globalization, national systems and multinational companies</i> (3rd ed.). Pearson Education.</li> <li>4. Vance, C. M., &amp; Paik, Y. (2015). <i>Managing a global workforce: Challenges and opportunities in international human resource management</i> (3rd ed.). Routledge.</li> <li>5. Scullion, H., &amp; Linehan, M. (2005). <i>International human resource management: A critical text</i>. Palgrave Macmillan.</li> </ol>		

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

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

**Semester - V**

**Title: Human Resource Accounting and Audit**

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

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

**Title: Human Resource Accounting and Audit**  
**Course Code: CHMBMSV8**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of Human Resource Accounting (HRA) and Human Resource Auditing as strategic tools for measuring, evaluating, and managing human capital within organizations. It explores the concepts, theories, methods, and valuation approaches used in accounting for human resources and assessing their contribution to organizational performance. The course also examines the principles, processes, and techniques of HR auditing, along with its role in improving HR effectiveness and compliance. Further, it focuses on the integration of HR accounting and auditing, the use of technology-enabled HRA systems, and contemporary challenges in reporting and managing human capital information for strategic decision-making.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of the concepts, principles, and significance of Human Resource Accounting and Human Resource Auditing in organizations. <b>CO(A)2:</b> To familiarize students with various methods and approaches used for measuring, valuing, and reporting human resources. <b>CO(A)3:</b> To provide knowledge of HR audit processes, techniques, and evaluation mechanisms for improving organizational effectiveness. <b>CO(A)4:</b> To expose students to the integration of accounting, auditing, and technology-driven practices in managing human capital information.	

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, theories, objectives, and significance of Human Resource Accounting and Human Resource Auditing.</p> <p><b>CO2:</b> Apply appropriate methods and approaches for measuring, valuing, and reporting human resources within organizational contexts.</p> <p><b>CO3:</b> Analyze HR audit processes, workforce-related information, and human capital performance indicators to assess organizational effectiveness.</p> <p><b>CO4:</b> Evaluate the integration of HR accounting, HR auditing, and technology-based systems for strategic human capital management and decision-making.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Unit 1: Foundation of Human Resource Accounting</b></p> <ul style="list-style-type: none"> <li>● <b>Concept of Human Resource Accounting:</b> Meaning &amp; Definition, Need and Objectives, Historical Development.</li> <li>● <b>Development of Human Resource Accounting:</b> Advantages and Limitations, Investment in Human Resources, Analysis of Quality of Work Force and Organizations' Performance.</li> <li>● <b>Theories &amp; Practices of Human Resource Accounting:</b> Modern Market Investment Theory, Enumerating the Assets, Calculating the Market Value of Assets and Non-Marketable Assets, Types of Cost of Human Resources</li> <li>● <b>Planning of Human Resource Accounting:</b> Human Capital Investment, Expenditure Vs Productivity, Training, Human Capital &amp; Productivity, Measurement of Human Value addition into Money Value.</li> </ul> <p><b>Unit 2: Methods &amp; Approaches of Human Resource Accounting</b></p> <ul style="list-style-type: none"> <li>● <b>Cost of Production Approach:</b> Concept, Meaning, Advantages and Limitations of Historical Cost Model, Replacement Cost Model and Opportunity Cost Model</li> <li>● <b>Capitalised Earnings Approach:</b> Concept, Meaning, Advantages and Limitations of Economic Value Model and Capitalization of Salary</li> <li>● <b>Investment Approach:</b> Concept, Investment in Human Resources, HR Valuation Concepts, Recruiting and Training Costs, Organization Behavior Vs Turnover, Measures and Prevention.</li> <li>● <b>Organization Climate Approach:</b> Concept, Improvement, Determination of Changes in Human Resource Variables, Increased Costs, Cost Reduction and Future Performance.</li> </ul> <p><b>Unit 3: Foundation of Human Resource Auditing</b></p> <ul style="list-style-type: none"> <li>● <b>Introduction to Human Resource Audit</b> – Concept, Meaning, Features, Objectives, Benefits and limitation.</li> <li>● <b>Foundation of Human Resource Auditing:</b> Significance, Process and Approaches, Principles, Role of HR Auditor.</li> </ul>

- **Methods for conducting HR Audit:** Concept, Interview, Workshop, Observation, Questionnaire, Components of HR Audit.
- **Components of HR Audit:** Workforce Issues, Workforce Communication and Employee Relations, Performance Management, Compensation and Teambuilding System.  
AI Tool: HR Audit Simulation using Perplexity AI

**Unit 4: Integration of HR Auditing and Accounting**

- **The Integration of HR Auditing and Accounting:** Synergistic Relationship of HR Accounting & HR Auditing, Data Verification and Validation, Defining & Informing Audit Scope, Strategic Decision-Making in Auditing & Accounting.
- **HRA Software:** Centralized Data Management, Automated Calculation and Modeling, Analytics and Visualization, Reporting, and Compliance Support.
- **HRA Oriented Reporting Processes Including P&L and Balance Sheet:** Capitalization of Human Costs, Amortization and Depreciation, Enhanced P&L Statement, Notes to the Accounts.
- **Experiences and Extrapolations on HRA:** Management Behavior during The Integration of HR Auditing, Challenges in Standardization and Acceptance of standards, future Human Capital Balance Sheet.

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

	<b>TOTAL</b>	<b>60</b>
	<b>Internal Examination: Continuous Evaluation - 40 marks</b>	
		<b>Assessment / evaluation</b>
		<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)
	<b>TOTAL</b>	<b>40</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Bullen, M. L., &amp; Flamholtz, E. G. (2021). <i>Human resource accounting: Challenges and prospects for the 21st century</i>. Routledge.</li> <li>2. Flamholtz, E. G. (2023). <i>Human resource accounting: Advances in concepts, methods and applications</i> (4th ed.). Springer Science &amp; Business Media.</li> <li>3. Prabhakara Rao, D. (2022). <i>Human resource accounting</i>. Inter-India Publications.</li> <li>4. Rao, T. V. (2024). <i>HRD audit: Evaluating the human resource function for business improvement</i> (3rd ed.). SAGE Publications.</li> <li>5. Sharma, S. K. (2025). <i>Human resource accounting: Theory and practice</i>. Himalaya Publishing House.</li> <li>6. Rakesh Chandra Katiyar, <i>Accounting for Human Resources</i>, UK Publishing.</li> <li>7. M. Saeed, D.K. Kulshehtha, <i>Human Resource Accounting</i>, Anmol Publications.</li> <li>8. D. Prabhakara Rao, <i>Human Resource Accounting</i>, Inter India Publications.</li> <li>9. <i>Human Resource Management</i> by Gary Dessler, Pearson Publications.</li> <li>10. Eric G. Flamholtz, <i>Human Resource Accounting</i>, Springer.</li> <li>11. Jac Fitz-enz, <i>How to Measure Human Resource Management</i>, McGraw Hill.</li> </ol>	

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

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

**Semester - V**

**Title: The Gurukul Model in Corporate HR**

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

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

**Title: The Gurukul Model in Corporate HR**  
**Course Code: CHMBMSV9**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course explores the application of the traditional Gurukul system and Indian Knowledge Systems (IKS) to contemporary Human Resource Management practices. It examines the Guru–Shishya relationship, holistic learning, ethical leadership, experiential development, and community-oriented organizational culture as foundations for effective people management. The course emphasizes the integration of Gurukul principles into modern HR functions such as onboarding, learning and development, employee wellbeing, corporate ethics, talent retention, and organizational culture. It also encourages students to critically evaluate the relevance of indigenous management philosophies in addressing present-day human resource challenges and building value-driven organizations.
2	<b>Vertical 1</b>	Major (IKS)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the Gurukul philosophy and its relevance to contemporary human resource management practices.</p> <p><b>CO(A)2:</b> To familiarize students with indigenous approaches to learning, leadership, employee development, and organizational culture.</p> <p><b>CO(A)3:</b> To provide knowledge of ethical, value-based, and holistic HR practices inspired by Indian Knowledge Systems.</p> <p><b>CO(A)4:</b> To encourage the application of Gurukul principles in designing sustainable, people-centric, and culturally responsive corporate HR strategies.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and historical evolution of the Gurukul system and its significance for modern corporate human resource management.</p> <p><b>CO2:</b> Apply Gurukul-inspired approaches to employee onboarding, mentoring, learning and development, and workplace wellbeing initiatives.</p> <p><b>CO3:</b> Analyze the role of ethical leadership, organizational culture, dignity of labour, and community building in enhancing employee engagement and organizational effectiveness.</p> <p><b>CO4:</b> Evaluate the relevance of Gurukul philosophy and Indian Knowledge Systems in addressing contemporary HR challenges and developing value-based corporate HR practices.</p>

9	<h2>Syllabus</h2> <p><b>Unit 1: Learning, Development, and the Guru-Shishya Framework</b></p> <ul style="list-style-type: none"> <li>● <b>Foundation:</b> The Gurukul Concept, the psychosocial relationship between Guru and Shishya, residential/holistic learning, and the role of self-discipline.</li> <li>● <b>Historical Evolution:</b> The <i>Master-Apprentice</i> bond; the Gurukul as a vocational training hub in pre-colonial India; the clash between Gurukul learning and industrialization, Importance of Gurukul model in corporate HR.</li> <li>● <b>Holistic Onboarding Strategies:</b> Using Gurukul principles to immerse new hires into the company culture, transitioning from transactional management (assigning tasks) to transformational coaching (developing people).</li> <li>● <b>Continuous and Experiential Learning:</b> Replicating the hands-on, life-integrated learning of the Gurukul in modern corporate Learning &amp; Development (L&amp;D) through job rotations and shadow programs, The Mentee's Responsibility (<i>Shishya-Vritti</i>).</li> </ul> <p><b>Unit 2: Corporate Dharma and Organizational Culture</b></p> <ul style="list-style-type: none"> <li>● <b>Corporate Dharma (Ethics &amp; Governance):</b> Colonial economic policies and emergence of new labour classes, Integrating "Labour as Virtue" into modern governance; aligning KPIs with core values.</li> <li>● <b>Holistic Employee Well-being:</b> Lessons from the Gurukul's focus on mind, body, and spirit; adapting these to modern work-life integration and mental health, The emergence of the urban working class, the migration of labourers from rural to urban centres.</li> <li>● <b>Dignity of Labour in Practice:</b> Reformers and the equality of labour, Historical analysis of 18th-century reformism; creating hierarchy-neutral environments; breaking down blue-collar vs. white-collar silos.</li> <li>● <b>Community Building and Retention:</b> Case studies on the decline of Indian weavers in the 19th century and the rise of Mumbai's textile mills; using the <i>Ashram</i> model to foster belonging, loyalty and reduce attrition.</li> </ul>
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10	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 50 Marks</p> <p><b>External Examination: Semester End External - 30 marks Time: 1:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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) a) b)</td> <td style="text-align: center;">15</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Any two out of three (Unit I) a) b)	15
Question No	Nature of Questions	Marks					
Q1	Any two out of three (Unit I) a) b)	15					

		c)	
	Q2	Any two out of three (Unit II) a) b) c)	15
	<b>TOTAL</b>		<b>30</b>
<b>Internal Examination: Continuous Evaluation - 20 marks</b>			
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>Chakraborty, S. K. (1995). <i>Management by Values: Towards Cultural Congruence</i>. Oxford University Press.</li> <li>Morris, M. D. (1965). <i>The Emergence of an Industrial Labor Force in India: A Study of the Bombay Cotton Mills, 1854-1947</i>. University of California Press.</li> <li>Rao, P. (2012). <i>Indian Ethos and Management</i>. Himalaya Publishing House.</li> <li>Sen, A. K. (1999). <i>Development as Freedom</i>. Knopf. (Relevant for the philosophical underpinnings of labor dignity and human well-being).</li> <li>Kautilya. (1992). <i>The Arthashastra</i> (L. N. Rangarajan, Ed. &amp; Trans.). Penguin Classics. (Original work published c. 4th century BCE).</li> <li>Sihag, B. S. (2014). <i>Kautilya: The true founder of economics</i>. Vitasta Publishing.</li> </ol>		

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

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

**Semester - V**

**Title: Supply Chain Management**

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

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

**Title: Supply Chain Management**  
**Course Code: CHMBMSV10**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of supply chain management and its strategic role in creating value and enhancing organizational competitiveness. It examines the design, planning, and management of supply chain activities including forecasting, inventory management, procurement, logistics, transportation, warehousing, and distribution. The course focuses on aligning supply chain strategies with business objectives while addressing efficiency, responsiveness, and operational performance. It also explores the impact of emerging technologies, globalization, sustainability, risk management, and ethical practices on modern supply chain networks, preparing students to manage complex and dynamic supply chain environments.
2	<b>Vertical 1</b>	Major (Elective)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the concepts, processes, and strategic importance of supply chain management in organizational performance.</p> <p><b>CO(A)2:</b> To familiarize students with planning and operational activities related to forecasting, inventory management, procurement, logistics, and distribution.</p> <p><b>CO(A)3:</b> To provide knowledge of analytical tools and decision-making approaches used for enhancing supply chain efficiency and effectiveness.</p> <p><b>CO(A)4:</b> To expose students to technological innovations, sustainability practices, and global challenges influencing contemporary supply chain management.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, components, drivers, and strategic frameworks of supply chain management and their role in business success.</p> <p><b>CO2:</b> Apply forecasting, inventory control, sourcing, procurement, and logistics management techniques to support supply chain operations.</p> <p><b>CO3:</b> Analyze supply chain performance, distribution systems, transportation decisions, and risk factors affecting supply chain effectiveness.</p> <p><b>CO4:</b> Evaluate the impact of digital technologies, sustainability initiatives, globalization, and ethical practices on modern supply chain strategies and decision-making.</p>

## Syllabus

### Unit 1: Introduction to SCM & Strategic Framework

- Definition, Nature, Scope, Importance, Components and Types, Supply chain flows
- Supply chain drivers: Facilities, inventory, transportation, information, sourcing, pricing- Supply chain performance metrics: cost, quality, time, flexibility, service levels.
- Aligning supply chain strategies with business strategies- Concepts of efficiency vs. responsiveness; lean vs. agile supply chains- Push and Pull strategies.
- Factors influencing location and capacity decisions - Supply chain obstacles and stabilizers, Case examples of strategic supply chain models (e.g., Amazon, Walmart, Zara)

### Unit 2: Forecasting, Inventory and Procurement Management

- Importance of forecasting in supply chain, Forecasting techniques, Forecast accuracy measure: MAPE, Managing "The Bullwhip Effect."
- Inventory Management, Role of inventory in SCM; Types of inventories: Economic Order Quantity (EOQ), lead time analysis- ABC, VED, JIT, and FSN
- Procurement cycle and purchasing strategies, Ethical issues and compliance in procurement, e-procurement.
- Role of sourcing in a supply chain, Types of sourcing, Supplier evaluation criteria, Vendor development and supplier rating techniques  
AI Tool: Claude AI

### Unit 3: Logistics & Distribution Management

- Evolution and components of logistics; Route planning and scheduling, Integrated logistics; 3PL (Third-party Logistics) and 4PL (Fourth-party Logistics) models.
- Role of transportation in SCM, Modes of transportation: road, rail, air, water, Intermodal transportation and multimodal logistics, Transportation costing and freight rate negotiation
- Warehousing functions and types, Warehouse layout design, Importance of protective packaging; Modern material handling equipment and unitization.
- Distribution centers and hub-and-spoke networks, Distribution strategy, Direct shipment vs. Distribution centers, Closed-loop supply chains, Reverse logistics and return management

### Unit 4: Emerging Trends, Technology & Challenges in Supply Chain Management

- Role of Information Technology (IT) in SCM integration, Supply Chain Information Systems (SCIS), Role of ERP (Enterprise Resource Planning), CRM, and SRM (Supplier Relationship Management) in supply chains
- RFID, Barcode applications in logistics, Artificial Intelligence (AI) in Supply chain, Use of Blockchain for traceability; IoT (Internet of Things)

	<ul style="list-style-type: none"> <li>• Globalization challenges and the structure of international supply chains, Major global risks, Risk identification and monitoring mechanisms, Risk mitigation strategies.</li> <li>• Ethical Supply Chain Management and ethical sourcing practices, Sustainability principles in SCM, Green logistics, Corporate Social Responsibility (CSR)</li> </ul>
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<b>10</b>	<b>Scheme of Examination and Assessment Pattern</b>		
	Paper – 100 Marks		
	<b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b>		
	Format of Question Paper		
	<b>Attempt all questions.</b>		
	<b>Question No</b>	<b>Nature of Questions</b>	<b>Marks</b>
	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
	Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	
<b>TOTAL</b>		<b>60</b>	
<b>Internal Examination: Continuous Evaluation - 40 marks</b>			
	<b>Assessment / evaluation</b>	<b>Marks</b>	
1.	Class Test during the lectures. (MCQs Based)	20	
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	
<b>TOTAL</b>		<b>40</b>	

**REFERENCES:**

1. Mubarik, M. S., & Khan, S. A. (Eds.). (2025). *Smart Supply Chain Management: Design, Methods and Impacts*.
2. Bouchery, Y., Corbett, C. J., Fransoo, J. C., & Tan, T. (Eds.). (2024). *Sustainable Supply Chains: A Research-Based Textbook on Operations and Strategy* (2nd ed.).
3. Harland, C. (2024). *Supply Chain Management: Concepts, Challenges and Future Research Directions*.
4. Sarkis, J. (Ed.). (2024). *The Palgrave Handbook of Supply Chain Management*. Palgrave Macmillan.
5. Paul, S. K., Agarwal, R., Sarker, R. A., & Rahman, T. (Eds.). (2023). *Supply Chain Risk and Disruption Management: Latest Tools, Techniques and Management Approaches*.
6. Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2024). *Supply chain logistics management* (6th ed.). McGraw Hill Education.
7. Chopra, S., & Meindl, P. (2022). *Supply chain management: Strategy, planning, and operation* (7th ed.). Pearson.
8. Raghuram, G., & Rangaraj, N. (2025). *Logistics and supply chain management: Cases and concepts*. Macmillan India.
9. Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. (2023). *Designing and managing the supply chain: Concepts, strategies, and case studies*. Tata McGraw-Hill.

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

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

**Semester - V**

**Title: Investment Analysis and Portfolio  
Management**

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

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

**Title: Investment Analysis and Portfolio Management**  
**Course Code: CHMBMSV11**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of investment principles, financial markets, security analysis, and portfolio management techniques. It introduces students to various investment avenues, risk-return relationships, and the functioning of financial markets and market institutions. The course develops analytical skills through the study of fundamental and technical analysis, security valuation, and portfolio construction strategies. It also explores mutual funds, behavioural finance, and emerging technological innovations in investment management, enabling students to make informed investment decisions and evaluate portfolio performance in dynamic financial environments.
2	<b>Vertical 1</b>	Major (Elective)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To provide students with a foundational understanding of investment concepts, financial markets, and investment alternatives.</p> <p><b>CO(A)2:</b> To develop analytical skills required for evaluating securities and making informed investment decisions.</p> <p><b>CO(A)3:</b> To familiarize students with portfolio construction, risk management, and performance evaluation techniques.</p> <p><b>CO(A)4:</b> To expose students to behavioural aspects of investing and emerging trends shaping the investment management industry.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts of investments, financial markets, risk-return relationships, and various investment instruments available to investors.</p> <p><b>CO2:</b> Apply fundamental and technical analysis techniques to assess securities and support investment decision-making.</p> <p><b>CO3:</b> Analyze portfolio construction strategies, diversification benefits, and portfolio risk-return characteristics for effective investment management.</p> <p><b>CO4:</b> Evaluate portfolio performance, investor behaviour, mutual fund products, and emerging fintech-based investment solutions in contemporary financial markets.</p>
9	<b>Syllabus</b>	

### **Unit 1: Introduction to Investments & Financial Markets**

- **Basic Investments:** Meaning, Nature & Process of Investment, Investment Vs Speculation Vs Gambling, Types of Investors
- **Investment Alternatives:** Equity, Preference Shares, Debenture/ Bonds, Mutual Fund, Derivatives (Basic Overview), Real Estate, Gold & Deposits
- **Financial Markets & Instruments:** Primary & Secondary Market, Stock Exchange- NSE, BSE, Market Indices- Sensex, Nifty (Concepts & Interpretation), SEBI Guidelines Overview
- **Risk & Return:** Meaning & Measurements, Types of Risk, Risk-return Trade-off

### **Unit 2: Security Analysis (Fundamental & Technical)**

- **Fundamental Analysis:** Economy analysis, Industry analysis, Company analysis, Financial statements for investors, Ratio analysis for investment decisions
- **Valuation of Securities:** Dividend Discount Model (simple), Price-Earnings Ratio method, Bond valuation: YTM (basic)
- **Technical Analysis:** Candlestick Charts, Dow Theory (basics), Price & volume charts, Trend lines & support-resistance, Moving averages, Simple chart patterns (head & shoulders, double top)
- **Market Efficiency:** Efficient Market Hypothesis (introductory level), Implications for Investors, Criticisms and Anomalies  
AI tool: Claude AI

### **Unit 3: Portfolio Construction & Management**

- **Meaning of Portfolio Management:** Investment vs portfolio, Portfolio objectives, Role of a portfolio manager
- **Portfolio Construction:** Diversification, Asset allocation, Capital Market Line & Security Market Line (basic concepts)
- **Risk Measurement in Portfolios:** Portfolio risk & return, Beta coefficient (introductory), Systematic vs unsystematic risk
- **Portfolio Evaluation:** Sharpe ratio, Treynor ratio, Jensen's Alpha (Conceptual calculations only – moderate difficulty)

### **Unit 4: Mutual Funds, Behavioural Finance & Emerging Trends**

- **Mutual Funds:** Concept, types, NAV, SIP, SWP, STP, Reading a mutual fund factsheet, AMFI role (overview)
- **Behavioural Finance:** Investor psychology, Heuristics & biases, Overconfidence, Herd mentality, Anchoring, Loss aversion
- **Portfolio Strategies:** Passive vs active strategies, Value vs growth investing, Index investing (basics)

	<ul style="list-style-type: none"> <li>• <b>Fintech in Investments (Introductory):</b> Online trading platforms, Robo-advisory, Digital investment products (ETF, REIT, INVIT – overview)</li> </ul>
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<b>10</b>	<p><b>Scheme of Examination and Assessment Pattern</b> Paper – 100 Marks</p> <p><b>External Examination: Semester End External - 60 marks Time: 2:00 hours</b> Format of Question Paper</p> <p><b>Attempt all questions.</b></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>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q4</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q5</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Q6</td> <td>A. Descriptive / Practical Question OR B. Descriptive / Practical Question</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>60</b></td> </tr> </tbody> </table> <p><b>Internal Examination: Continuous Evaluation - 40 marks</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Assessment / evaluation</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test during the lectures. (MCQs Based)</td> <td style="text-align: center;">20</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;">20</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL</b></td> <td></td> <td style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q2	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q3	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q4	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q5	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10	<b>TOTAL</b>		<b>60</b>		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	20	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20	<b>TOTAL</b>		<b>40</b>
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<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Chandra, P. (2021). <i>Investment analysis and portfolio management</i> (6th ed.). McGraw Hill Education (India).</li> <li>2. Kevin, S. (2022). <i>Security analysis and portfolio management</i> (3rd ed.). PHI Learning.</li> <li>3. Ranganatham, M., &amp; Madhumathi, R. (2012). <i>Security analysis and portfolio management</i> (2nd ed.). Pearson Education India.</li> </ol>																																				

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|  | <ol style="list-style-type: none"><li>4. Reilly, F. K., Brown, K. C., &amp; Leeds, S. J. (2019). <i>Investment analysis &amp; portfolio management</i> (11th ed.). Cengage Learning.</li><li>5. Singhanian, K. (2025). <i>Investment management</i>. Taxmann Publications.</li><li>6. <i>Security Analysis &amp; Portfolio Management</i> – Fischer &amp; Jordan</li><li>7. <i>Investments</i> – Zvi Bodie, Alex Kane, Alan Marcus</li><li>8. <i>Portfolio Management</i> – V.A. Avadhani</li><li>9. SEBI publications</li><li>10. AMFI reports</li><li>11. RBI bulletins</li><li>12. NSE/BSE learning modules</li></ol> |
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**Smt. Chandibai Himathmal Mansukhani College  
(Autonomous)**

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

**Semester - V**

**Title: Strategic Human Resource Management**

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

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

**Title: Strategic Human Resource Management**  
**Course Code: CHMBMSV12**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides an in-depth understanding of Strategic Human Resource Management (SHRM) and its role in aligning human resource practices with organizational goals and competitive strategies. It examines strategic HR frameworks, models, policies, and practices that contribute to organizational effectiveness and sustainable performance. The course focuses on strategic workforce planning, talent management, performance management, succession planning, employee engagement, and competency-based HRM.
2	<b>Vertical 1</b>	Major (Elective)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the concepts, models, and strategic role of human resource management in achieving organizational objectives.</p> <p><b>CO(A)2:</b> To familiarize students with the formulation and implementation of HR strategies that support organizational growth and competitive advantage.</p> <p><b>CO(A)3:</b> To provide knowledge of strategic HR policies, workforce planning, talent management, and performance enhancement practices.</p> <p><b>CO(A)4:</b> To expose students to emerging trends, technologies, and global developments influencing strategic human resource management.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts, frameworks, models, and strategic significance of human resource management in contemporary organizations.</p> <p><b>CO2:</b> Apply strategic HR planning, recruitment, development, reward, and succession management practices to support organizational objectives.</p> <p><b>CO3:</b> Analyze HR policies, workforce challenges, employee engagement initiatives, and competency-based approaches for improving organizational performance.</p> <p><b>CO4:</b> Evaluate the impact of HR analytics, digital technologies, artificial intelligence, hybrid workforce models, and international HRM practices on strategic decision-making and organizational effectiveness.</p>
9	<b>Syllabus</b>	

### **Unit 1: Overview of Strategic Human Resource Management**

- Strategic Human Resource Management (SHRM) – Meaning, Features, Evolution, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM.
- Steps in SHRM, Roles in SHRM - Top Management, Front-line Management, HR, Changing Role of HR Professionals
- Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model, HR Challenges Linking SHRM
- HR Analytics – Meaning, Importance, Role of Digital Literacy in SHRM, Gig Workforce - Meaning, features, Role of SHRM in managing Gig Workforce.

### **Unit 2: HR Strategies**

- Developing HR Strategies to Support Organisational Strategies- Resourcing Strategy – Meaning and Objectives, Strategic HR Planning – Meaning, Advantages,
- Managing HR Surplus and Shortages, Strategic Recruitment and Selection – Meaning and Need, Strategic Human Resource Development – Meaning, Advantages and Methods,
- Rewards Strategies – Meaning, Importance, Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance, Aligning L&D with organizational goals.
- Succession Planning Strategy- Meaning, Importance, Strategic Performance Management – Meaning and elements, Strategic Compensation as a Competitive Advantage  
AI Tool: Generate Strategic models using Gamma AI

### **Unit 3: HR Policies**

- Human Resource Policies – Meaning, Features, Importance of Strategic HR Policies to Maintain Workplace Harmony.
- Areas of HR Policies in Organization, Requisites of a Sound HR Policies, Policies of Performance Appraisal, Promotion, Outsourcing, Retrenchment,
- Process of Developing HR Policies, Factors affecting HR Policies, Barriers and measures of Effective Implementation of HR Policies, Need for Updating HR Policies,
- HR Policies for Diversity and Inclusion, Ethical considerations in policy design, Techniques for effective policy communication,

### **Unit 4: Recent Trends in SHRM**

- Mentoring- Meaning, Importance, Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement.
- Contemporary Approaches to HR Evaluation – Balance Score Card, HR Score Card, Benchmarking and Business Excellence Model,
- Competency based HRM – Meaning, Types of Competencies, Benefits of Competencies for Effective Execution of HRM Functions.
- Human Capital Management - AI & automation in HR, Hybrid Workforce Management.

- Strategic International Human Resource Management – Meaning and Features

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

Question No	Nature of Questions	Marks
Q1	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
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Q6	A. Descriptive / Practical Question OR B. Descriptive / Practical Question	10
<b>TOTAL</b>		<b>60</b>

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Agarwal, T. (2024). *Strategic human resource management*. Oxford University Press.
2. Armstrong, M., & Baron, A. (2023). *Handbook of strategic HRM* (2nd ed.). Jaico Publishing House.
3. Armstrong, M., & Taylor, S. (2023). *Armstrong's handbook of strategic human resource management: A guide to action* (8th ed.). Kogan Page.
4. Dessler, G., & Varkkey, B. (2024). *Human resource management* (16th ed.). Pearson Education.

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

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

**Semester - V** —

**Title: Export Management – I (Foundations &  
Procedures)**

**Vertical 2  
Minor Subject – 4 Credits**

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

**Title: Export Management – I (Foundations & Procedures)**  
**Course Code: CHMCOMV9**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a foundational understanding of export-import trade and the procedural, financial, and institutional aspects of international business operations. It examines the structure of India's foreign trade, the role of regulatory and promotional institutions, and the significance of exports and imports in economic development. The course develops practical knowledge of export and import procedures, trade documentation, export pricing, costing, and profitability analysis. It also familiarizes students with export finance, risk management mechanisms, and government support systems that facilitate international trade and enhance export competitiveness.
2	<b>Vertical 2</b>	Minor
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the structure, significance, and institutional framework of India's export-import trade.</p> <p><b>CO(A)2:</b> To familiarize students with export and import procedures, documentation requirements, and regulatory compliance in international trade.</p> <p><b>CO(A)3:</b> To provide practical knowledge of export costing, pricing, and financial aspects involved in export business operations.</p> <p><b>CO(A)4:</b> To enhance understanding of export finance, trade support institutions, incentives, and risk management practices in global trade.</p>

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, institutional framework, trade composition, and economic significance of export-import trade in India.</p> <p><b>CO2:</b> Apply export and import procedures, documentation requirements, and compliance processes in international trade transactions.</p> <p><b>CO3:</b> Analyze export costing, pricing mechanisms, exchange rate implications, and profitability considerations in export operations.</p> <p><b>CO4:</b> Evaluate export finance options, risk management strategies, and government support measures for promoting successful export activities.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Unit 1: Structure of India’s Export–Import Trade</b></p> <ul style="list-style-type: none"> <li>● <b>Concept and Role of Export–Import Trade:</b> Meaning, importance, interdependence of exports and imports; contribution to Gross Domestic Product (GDP), Balance of Trade (BoT) and Balance of Payments (BoP); overview of India’s trade composition and direction. AI Tool: Gemini AI</li> <li>● <b>India’s Institutional Framework for Foreign Trade:</b> Role and functions of Directorate General of Foreign Trade (DGFT), Federation of Indian Export Organisations (FIEO), Export Promotion Councils (EPCs), and Reserve Bank of India (RBI) in regulating and promoting trade.</li> <li>● <b>Major Export and Import Sectors of India:</b> Engineering goods, petroleum products, pharmaceuticals, textiles, information technology services (exports); crude oil, gold, electronics and capital goods (imports).</li> </ul> <p><b>Unit 2: Export and Import Procedures &amp; Documentation</b></p> <ul style="list-style-type: none"> <li>● <b>Export Procedure:</b> Import Export Code (IEC) registration, product selection, market identification, export order processing, customs clearance procedure.</li> <li>● <b>Basic Import Procedure:</b> Licensing requirements, Bill of Entry, customs duty structure, payment methods in import trade.</li> <li>● <b>Export Documentation:</b> Commercial Invoice, Packing List, Shipping Bill, Bill of Lading, Certificate of Origin, Letter of Credit (LC); electronic filing through customs systems and role of ports such as Jawaharlal Nehru Port (JNPT).</li> </ul> <p><b>Unit 3: Export Pricing and Basic Calculations</b></p> <ul style="list-style-type: none"> <li>● <b>Components of Export Costing:</b> Cost sheet preparation, freight, insurance, margin calculation, currency conversion.</li> <li>● <b>Free on Board (FOB), Cost Insurance and Freight (CIF), and Cost and Freight (CFR):</b> Meaning and numerical calculation.</li> <li>● <b>Exchange Rate Impact and Export Profitability:</b> Forward contracts (conceptual), basic problems on export pricing and profitability analysis.</li> </ul>

**Unit 4: Export Finance and Risk Management**

- **Export Finance:** Pre-shipment and post-shipment finance; packing credit; role of commercial banks.
- **Institutions Supporting Export Finance:** Export-Import Bank of India (EXIM Bank), Export Credit Guarantee Corporation of India (ECGC), and Reserve Bank of India (RBI).
- **Export Incentives and Risk Management:** Duty drawback, Remission of Duties and Taxes on Exported Products (RoDTEP), commercial risk, political risk and exchange risk.

**10****Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

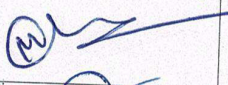
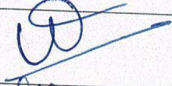
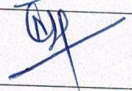
**Internal Examination: Continuous Evaluation - 40 marks**


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

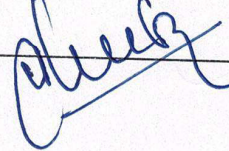
**REFERENCES:**

1. Balagopal T. A. S. (Latest Edition). *Export Management*. Himalaya Publishing House.
2. Central Board of Indirect Taxes and Customs (CBIC). *Customs Manual and Procedures* (Latest Edition).
3. Cherunilam, F. (Latest Edition). *International Trade and Export Management*. Himalaya Publishing House.
4. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (Latest Edition). *International Business: Environments and Operations*. Pearson Education.
5. Directorate General of Foreign Trade (DGFT). *Handbook of Procedures* (Latest Edition).
6. EXIM Bank of India. (Latest Annual Report). *Export-Import Bank of India – Annual Report*.
7. Export Credit Guarantee Corporation of India (ECGC). *ECGC Policy Booklet and Guidelines* (Latest Edition).
8. Government of India. *Foreign Trade Policy (FTP) 2023 and subsequent amendments*. Ministry of Commerce and Industry.
9. Paul, Justin & Aserkar, Rajiv. (Latest Edition). *International Business*. McGraw Hill Education.
10. RBI. (Latest Edition). *Master Direction – Export of Goods and Services under Foreign Exchange Management Act (FEMA), 1999*.
11. Reserve Bank of India (RBI). *Report on Currency and Finance* (Latest Edition).

## 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)**

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

**Semester - V**

**Title: Marketing Ethics**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Marketing Ethics**  
**Course Code: CHMBMSV14**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course examines the ethical principles, values, and responsibilities that guide marketing practices in contemporary business environments. It provides an understanding of ethical decision-making in product development, pricing, packaging, promotion, and stakeholder relationships. The course explores emerging ethical challenges arising from advertising, consumer protection, digital marketing, data privacy, influencer marketing, and artificial intelligence-driven marketing activities. It also highlights the importance of sustainable marketing, corporate responsibility, and ethical branding in building consumer trust and long-term organizational success.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<p><b>Course Objectives:</b></p> <p><b>CO(A)1:</b> To develop an understanding of ethical principles, values, and responsibilities underlying marketing decisions and practices.</p> <p><b>CO(A)2:</b> To familiarize students with ethical issues and challenges associated with marketing activities in traditional and digital environments.</p> <p><b>CO(A)3:</b> To create awareness of consumer rights, regulatory frameworks, and compliance requirements relevant to ethical marketing practices.</p> <p><b>CO(A)4:</b> To promote responsible and sustainable marketing approaches that contribute to organizational credibility and stakeholder trust.</p>	
8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and significance of ethics in marketing and their role in responsible business conduct.</p> <p><b>CO2:</b> Apply ethical reasoning and decision-making frameworks to marketing situations involving products, pricing, promotion, and customer relationships.</p> <p><b>CO3:</b> Analyze ethical challenges related to advertising, consumer protection, digital marketing practices, and regulatory compliance.</p> <p><b>CO4:</b> Evaluate marketing strategies and branding initiatives from the perspectives of sustainability, corporate responsibility, consumer welfare, and ethical accountability.</p>	

## Syllabus

### Unit 1: Ethical Foundations in Marketing

- **Core Marketing Ethics:** Meaning, nature and significance of ethics in marketing, Evolution of Ethical Marketing
- **Ethical Values & Reasoning:** Ethical values, Principles and Moral reasoning in marketing decisions
- **Product Ethics & Integrity:** Ethical concerns in product development, Ethics in pricing, and packaging
- **Transparency & Fair Practice:** Transparency, fairness and responsibility in marketing relationships

### Unit 2: Contemporary Ethical Challenges and Responsible Marketing

- **Ethics in Advertising:** Misleading communication, persuasive advertising, and protection of vulnerable consumers
- **Consumer Protection & Compliance:** Consumer rights, regulatory frameworks, compliance standards and industry codes
- **Digital Marketing Ethics:** Ethical considerations in digital environments, data privacy, tracking, influencers and AI-driven marketing
- **Sustainable & Responsible Branding:** Sustainability, green marketing, fair trade, corporate responsibility and ethical branding.  
AI Tool: Case Studies using AI (ChatGPT)

### 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 1) a) b) c)	15
Q2	Any two out of three (Unit 2) a) b) c)	15
<b>TOTAL</b>		<b>30</b>

**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
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>1. Ferrell, O. C., Fraedrich, J., &amp; Ferrell, L. (2019). <i>Business ethics: Ethical decision making and cases</i> (12th ed.). Cengage Learning.</li> <li>2. Crane, A., &amp; Matten, D. (2016). <i>Business ethics: Managing corporate citizenship and sustainability in the age of globalization</i> (4th ed.). Oxford University Press.</li> <li>3. Murphy, P. E., Laczniak, G. R., &amp; Wood, G. (2017). <i>Ethical marketing</i> (2nd ed.). Pearson Education.</li> <li>4. Kotler, P., &amp; Armstrong, G. (2020). <i>Principles of marketing</i> (17th ed.). Pearson Education.</li> <li>5. Smith, N. C. (1995). <i>Morality and the market: Consumer pressure for corporate accountability</i>. Routledge.</li> <li>6. Chonko, L. B. (2021). <i>Ethics and marketing management</i>. SAGE Publications.</li> <li>7. Singh, S. (2012). <i>Consumer protection and marketing ethics</i>. Excel Books.</li> <li>8. Advertising Standards Council of India. (2023). <i>ASCI code for self-regulation in advertising</i>. Advertising Standards Council of India.</li> <li>9. Organisation for Economic Co-operation and Development. (2020). <i>Consumer policy and ethical marketing frameworks</i>. OECD Publishing.</li> </ol>		

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

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

**Semester - V**

**Title: Ethics in Financial Markets**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Ethics in Financial Markets**  
**Course Code: CHMBMSV15**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course introduces students to the structure and functioning of financial markets while emphasizing the importance of ethics in financial decision-making and market conduct. It provides an understanding of financial systems, market participants, regulatory frameworks, and the role of financial institutions in maintaining market integrity. The course explores major ethical theories and their application to financial practices, examines ethical challenges faced by financial market participants, and highlights the significance of corporate governance, regulatory compliance, and professional standards in promoting transparency, accountability, and trust in financial markets.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>  <b>CO(A)1:</b> To provide students with a foundational understanding of financial systems, financial markets, and their regulatory environment. <b>CO(A)2:</b> To develop awareness of ethical principles and theories relevant to financial decision-making and market behavior. <b>CO(A)3:</b> To familiarize students with ethical challenges, governance practices, and regulatory mechanisms that promote integrity in financial markets. <b>CO(A)4:</b> To encourage critical evaluation of ethical issues and professional responsibilities in contemporary financial environments.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the structure, functions, participants, and regulatory framework of financial systems and financial markets. <b>CO2:</b> Apply ethical principles and major ethical theories to situations involving financial decisions and market practices. <b>CO3:</b> Analyze ethical challenges, governance issues, and regulatory interventions affecting financial market operations. <b>CO4:</b> Evaluate financial market practices, case studies, and organizational conduct from ethical, regulatory, and stakeholder perspectives.	

9

## Syllabus

### Unit 1: Introduction to Financial Markets

- Financial System: Overview, Functions, Components, Classification
- Financial Market: Concept, Classification and Structure, Participants, Capital markets, Money Markets, Foreign Exchange Market, Commodity Markets, Derivative Markets
- Financial Regulators: Meaning and Role

### Unit 2: Ethics in Financial Markets

- Ethics in Financial Market: Meaning, Significance, Ethical Principles in Finance
- An Overview of Ethical Theories: Utilitarianism, Deontology, Virtue Ethics
- Ethical Challenges and Solutions in Financial Markets
- Role of Regulations and Regulatory Bodies (e.g. SEBI/SEC, CFA Institute Code of Ethics, Corporate Governance and Ethical Structure.  
AI Tool: Case Studies using Claude AI

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 1) a) b) c)	15
Q2	Any two out of three (Unit 2) a) b) c)	15
<b>TOTAL</b>		<b>30</b>

#### 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
<b>TOTAL</b>		<b>20</b>

**REFERENCES:**

1. Boatright, J. R. (2010). *Finance ethics: Critical issues in theory and practice*. John Wiley & Sons.
2. Boatright, J. R. (2013). *Ethics in finance*. John Wiley & Sons.
3. Broad, C. D. (2014). *Five types of ethical theory*. Routledge.
4. De Bruin, B. (2015). *Ethics and the global financial crisis*. Cambridge University Press.
5. Dembinski, P. H. (2017). *Ethics and responsibility in finance*. Routledge.
6. Kidwell, D. S., Blackwell, D. W., Whidbee, D. A., & Sias, R. W. (2016). *Financial institutions, markets, and money*. John Wiley & Sons.

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

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

**Semester - V**

**Title: Power & Politics in HRM**

**Vertical - 4  
VSEC Subject - 2 Credits**

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

**Title: Power & Politics in HRM**  
**Course Code: CHMBMSV16**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course explores the concepts of power, authority, influence, and organizational politics within the context of Human Resource Management. It examines the sources and dynamics of power, political behaviour in organizations, and the impact of power relationships on managerial and HR practices. The course focuses on ethical leadership, influence strategies, negotiation skills, and the role of HR in managing political processes related to performance management, compensation, conflict resolution, and employee relations. It aims to equip students with the knowledge and skills required to understand, navigate, and ethically manage power and political dynamics in organizational settings.
2	<b>Vertical 4</b>	VSEC
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the concepts, theories, and sources of power, authority, and influence in organizations.</p> <p><b>CO(A)2:</b> To familiarize students with the nature, causes, and implications of organizational politics and political behaviour.</p> <p><b>CO(A)3:</b> To enhance knowledge of ethical leadership, influence strategies, negotiation techniques, and participative management practices.</p> <p><b>CO(A)4:</b> To examine the role of HR professionals in managing power dynamics, organizational politics, and workplace relationships effectively and ethically.</p>

8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, theories, and dynamics of power, authority, influence, and political systems relevant to organizational settings.</p> <p><b>CO2:</b> Apply influence, negotiation, and empowerment techniques to address workplace challenges and support effective people management.</p> <p><b>CO3:</b> Analyze the causes, forms, and consequences of organizational politics and their impact on HR functions and employee behaviour.</p> <p><b>CO4:</b> Evaluate the ethical implications of power and political actions and recommend appropriate HR interventions for fostering fair and productive work environments.</p>
9	<p style="text-align: center;"><b>Syllabus</b></p> <p><b>Unit 1: Understanding Power &amp; Politics in Organizations</b></p> <ul style="list-style-type: none"> <li>● <b>Concept &amp; Nature of Power:</b> Meaning of power, authority, and influence, Forms of power, Characteristics of power, Formal vs informal power</li> <li>● <b>Theories and Sources of Power:</b> Theories of State, French &amp; Raven’s classification, Position power vs personal power, Power Dynamics</li> <li>● <b>Political system and Institution:</b> Democracy and Dictatorship, Political culture, Mechanisms of Participation, Political Socialization</li> <li>● <b>Managerial Use of Power and Politics:</b> Strategies for HR to mitigate negative politics, Concept of empowerment, Delegation and participative management, Ethical use of power by managers</li> </ul> <p><b>Unit 2: Organizational Politics, Ethics &amp; Influence Skills</b></p> <ul style="list-style-type: none"> <li>● <b>Organizational Politics:</b> Concepts &amp; Causes and types of political behaviour, need for politics, Individual &amp; organizational factors leading to politics.</li> <li>● <b>Political Tactic and Ethics:</b> Impression management, Networking and coalition and alliances, Information control, Ethical Leadership, Misuse and Abuse of Power</li> <li>● <b>Influence &amp; Negotiation Skills:</b> Influence strategies: persuasion, collaboration, assertiveness, Basic negotiation concepts (win–win approach).</li> <li>● <b>HR &amp; the Politics of Functions:</b> Performance management, Compensation and Reward, Conflict and Negotiation, Distributive vs. Integrative approaches</li> </ul>

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 1) a) b) c)	15
Q2	Any two out of three (Unit 2) a) b) c)	15
<b>TOTAL</b>		<b>30</b>

**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
<b>TOTAL</b>		<b>20</b>

11

**REFERENCES:**

1. Pfeffer, J. (2022). *Power: Why some people have it—and others don't*. Harper Business.
2. Robbins, S. P., & Judge, T. A. (2023). *Organizational behavior* (19th ed.). Pearson.
3. Luthans, F., Luthans, B. C., & Luthans, K. W. (2021). *Organizational behavior: An evidence-based approach* (14th ed.). Information Age Publishing.
4. Tushman, M. L. (1977). *A political approach to organizations: A review and rationale*. Academy of Management Review.
5. Yukl, G., & Gardner, W. L. (2020). *Leadership in organizations* (9th ed.). Pearson.
6. *Leadership* – Andrew J. DuBrin
7. *Power & Influence* – John P. Kotter
8. *Political Skill at Work* – Ferris
9. Articles & Journals: HBR articles on power, influence & politics

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

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

**Semester - V**

**Title: Community Engagement Project**

**Vertical - 6  
CEP Subject – 2 Credits**

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

**Title: Community Engagement Project**  
**Course Code: CHMBMSV17**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides students with experiential learning opportunities to engage with communities through marketing, social impact, and stakeholder engagement initiatives. It focuses on the application of branding, communication, storytelling, ethical marketing, and community participation strategies to address social and community-based challenges. Students are encouraged to work with local groups, non-governmental organizations, startups, and community stakeholders to design and implement meaningful engagement programs.
2	<b>Vertical 6</b>	CEP
3	<b>Type &amp; Teaching Methods</b>	Community Engagement Project
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<p><b>Course Objectives:</b></p> <p><b>CO(A)1:</b> To provide students with practical exposure to community engagement through marketing, communication, and social impact initiatives.</p> <p><b>CO(A)2:</b> To develop the ability to design and implement community-centered programs that foster participation, inclusion, and stakeholder collaboration.</p> <p><b>CO(A)3:</b> To enhance skills in branding, storytelling, ethical communication, and relationship management for addressing community needs.</p> <p><b>CO(A)4:</b> To encourage socially responsible leadership and the application of marketing knowledge for sustainable community development.</p>	
8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and significance of community engagement, social impact marketing, and stakeholder participation.</p> <p><b>CO2:</b> Apply branding, communication, storytelling, and community outreach techniques to design and execute engagement initiatives.</p> <p><b>CO3:</b> Analyze community needs, participation patterns, and engagement strategies using ethical, cultural, and data-driven perspectives.</p> <p><b>CO4:</b> Evaluate the effectiveness and social impact of community engagement projects and recommend sustainable approaches for strengthening community relationships and development outcomes.</p>	

9

### Indicative Topics for CEP

Sr. No.	Name of the Topic
1	Brand & Community Building for an NGO or a local community group
2	Social media as a community engagement platform
3	Role of feedback and participation in community engagement
4	Strategies to engage communities beyond promotions
5	Ethical community engagement practices in marketing
6	Cultural sensitivity and inclusivity in community engagement
7	Community engagement for startups and small businesses
8	Using storytelling to engage communities
9	Creating emotional connections between brands and communities
10	Co-creation: Involving the community in brand decisions
11	The role of values and purpose in brand communities
12	Designing an ethical social impact campaign
13	Emotional appeals in social campaigns: impact or exploitation?
14	Role of marketers in driving social change
15	Influencers in social causes: ethical or risky?
16	AI and automation in community engagement
17	Gamification to boost community participation
18	Using data to understand and serve communities better
19	Using festivals, markets and local gatherings for engagement
20	Hyperlocal marketing strategies for community engagement
21	Word-of-mouth marketing at the grassroots level
22	Partnerships with local leaders and community influencers
23	Offline engagement strategies in the digital age
24	Role-play: handling community resistance to animal welfare programs
25	Designing a local awareness campaign for street animals

10

### Evaluation Pattern

Paper – 50 Marks

#### External Evaluation - 30 marks

Criteria	Marks
Objectives, Literature Review , Methodology, Data Analysis, Conclusion and Recommendations	15
Overall Project Report Structure and Style	5
Presentation Skills & Communication	10
<b>Total</b>	<b>30</b>

<b>Internal Evaluation - 20 marks</b>		
	<b>Assessment / evaluation</b>	<b>Marks</b>
1.	Attendance, Community interactions completion and interaction with Supervisor	10
2.	Overall Report quality	10
<b>TOTAL</b>		<b>20</b>

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

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

**Semester - V**

**Title: Community Engagement Project**

**Vertical - 6  
CEP Subject – 2 Credits**

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

**Title: Community Engagement Project**  
**Course Code: CHMBMSV17**

Sr. No.	Heading	Particulars
<b>1</b>	<b>Description the Course:</b>	This course enables students to engage directly with communities through projects focused on financial literacy, financial inclusion, digital finance, and socio-economic empowerment. It provides experiential learning opportunities for identifying financial awareness gaps and designing practical interventions that promote informed financial decision-making among diverse population groups. Through field-based activities, students contribute to improving awareness of banking services, government financial schemes, digital payment systems, investment options, insurance, taxation, and financial security.
<b>2</b>	<b>Vertical 6</b>	CEP
<b>3</b>	<b>Type &amp; Teaching Methods</b>	Community Engagement Project
<b>4</b>	<b>Credit</b>	2 Credits
<b>5</b>	<b>Hours allotted</b>	30 Hours
<b>6</b>	<b>Marks allotted</b>	50 Marks
<b>7</b>	<b>Course Objectives:</b>  <b>CO(A)1:</b> To provide students with practical exposure to community engagement through initiatives promoting financial literacy and financial inclusion. <b>CO(A)2:</b> To develop the ability to identify financial awareness needs and design appropriate educational and outreach interventions for different community groups. <b>CO(A)3:</b> To enhance communication, leadership, teamwork, and project management skills through field-based community activities. <b>CO(A)4:</b> To promote responsible citizenship and contribute to financial empowerment, digital inclusion, and socio-economic development within communities.	
<b>8</b>	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain key concepts related to financial literacy, financial inclusion, digital finance, government welfare schemes, and responsible financial behavior. <b>CO2:</b> Apply financial knowledge and communication skills to plan and implement community-based awareness and outreach programs. <b>CO3:</b> Analyze the financial needs, challenges, and inclusion gaps faced by different sections of society and assess the effectiveness of intervention initiatives. <b>CO4:</b> Evaluate the social impact of financial literacy and inclusion projects and recommend sustainable strategies for improving community financial wellbeing and economic participation.	

9

**Indicative Topics for CEP**

Sr. No.	Name of the Topic
1	Financial Literacy & Inclusion for various groups
2	Digital Banking Safety for Senior Citizens
3	Micro-Finance for SHGs/ Bachat Gat
4	Financial Planning for Low-Income Groups
5	Cyber-Safety Awareness in Finance handling
6	Financial Literacy for Domestic Workers
7	The "Pink Wallet" Initiative
8	Smart Money for Students
9	Smart Money for Housewife
10	PMJDY Awareness Campaign
11	Pension Planning for Unorganized Workers
12	Sukanya Samridhi Outreach
13	Healthcare Financing Awareness
14	MSME Loan Facilitation
15	Micro finances for small shops
16	Green Finance for Households
17	Micro-SIP Awareness
18	Gold vs. Financial Assets
19	Agricultural Finance & Crop Insurance
20	Cashless Marketplace
21	Safe Fintech Usage
22	E-Rupee Awareness
23	Direct Benefit Transfer (DBT) Helpdesk
24	Online Tax Filing for Small Shops

10

**Evaluation Pattern**

Paper – 50 Marks

**External Evaluation - 30 marks**

Criteria	Marks
Objectives, Literature Review , Methodology, Data Analysis, Conclusion and Recommendations	15
Overall Project Report Structure and Style	5
Presentation Skills & Communication	10
<b>Total</b>	<b>30</b>

**Internal Evaluation - 20 marks**

	<b>Assessment / evaluation</b>	<b>Marks</b>
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	1.	Attendance, Community interactions completion and interaction with Supervisor	10
	2.	Overall Report quality	10
	<b>TOTAL</b>		<b>20</b>

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

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

**Semester - V**

**Title: Community Engagement Project**

**Vertical - 6  
CEP Subject – 2 Credits**

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

**Title: Community Engagement Project**  
**Course Code: CHMBMSV17**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides students with an opportunity to apply management, social responsibility, leadership, and community development concepts in real-world settings through experiential learning. It encourages active engagement with diverse communities to identify social, economic, educational, and workplace-related challenges and develop practical interventions for addressing them. Through project-based activities, students gain hands-on experience in communication, problem-solving, teamwork, ethical decision-making, and community leadership while contributing to social inclusion, awareness creation, skill development, and sustainable community welfare.
2	<b>Vertical 6</b>	CEP
3	<b>Type &amp; Teaching Methods</b>	Community Engagement Project
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<p><b>Course Objectives:</b></p> <p><b>CO(A)1:</b> To provide students with experiential learning opportunities through meaningful engagement with communities and social development initiatives.</p> <p><b>CO(A)2:</b> To develop students' ability to identify community needs and design practical solutions using management and leadership principles.</p> <p><b>CO(A)3:</b> To enhance communication, teamwork, problem-solving, and project management skills through field-based activities and stakeholder interactions.</p> <p><b>CO(A)4:</b> To promote social responsibility, ethical leadership, inclusivity, and sustainable community development practices among students.</p>	
8	<p><b>Course Outcomes:</b> Student will be able to</p> <p><b>CO1:</b> Explain community issues, social challenges, and the role of citizen participation in promoting inclusive and sustainable development.</p> <p><b>CO2:</b> Apply management, communication, and problem-solving skills to plan and implement community-based projects and interventions.</p> <p><b>CO3:</b> Analyze the effectiveness of community engagement initiatives by assessing stakeholder needs, project outcomes, and social impact.</p> <p><b>CO4:</b> Evaluate community development strategies and recommend sustainable, ethical, and socially responsible solutions to address local challenges.</p>	

9

### Indicative Topics for CEP

Sr. No.	Name of the Topic
1	Digital Literacy for the Elderly
2	The "Hidden Talent" Initiative
3	Vocational Mapping: Helping rural youth
4	Language Bridging: Training non-native speakers
5	The "Samman" Project: Sensitizing local small-business owners
6	Gender Equality at the Grassroots
7	Project "Pehchan": Helping transgender
8	Inclusive Playground: Organizing a community event for children
9	Stress Management for Frontline Workers
10	Mental Health First Aid: Training community leaders
11	Safety Audit for Small Shops
12	Workplace Safety audits to prevent accidents
13	Ergonomics Awareness: Educating traditional artisans
14	The "Bachat" Wellness: Workshops for daily-wage earners
15	Creating easy-to-read pamphlets about basic Labor Laws
16	POSH Awareness at the Grassroots: Educating women
17	Grievance Redressal for the Community
18	Ethics in Action: Conducting "Moral Leadership"
19	Whistleblower Support: Creating a guide for citizens
20	Volunteer Management: Helping a local NGO design
21	Succession Planning for Community Leaders
22	The "Skill Swap" Market: Organizing a community day
23	Remote Work for Rural Talent: Educating village graduates
24	Employer Branding for Social Causes

10

### Evaluation Pattern

Paper – 50 Marks

#### External Evaluation - 30 marks

Criteria	Marks
Objectives, Literature Review , Methodology, Data Analysis, Conclusion and Recommendations	15
Overall Project Report Structure and Style	5
Presentation Skills & Communication	10
<b>Total</b>	<b>30</b>

#### Internal Evaluation - 20 marks

		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Attendance, Community interactions completion and interaction with Supervisor	10
	2.	Overall Report quality	10
	<b>TOTAL</b>		<b>20</b>



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

**Bachelor of Commerce**  
**(Management Studies)**  
**(Self-Financing Course)**

**Semester VI**

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

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

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

**Semester - VI**

**Title: International Marketing**

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

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

**Title: International Marketing**  
**Course Code: CHMBMSVII**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of marketing activities in the global business environment. It examines the concepts, processes, and strategies involved in international marketing, including market entry decisions, international trade practices, and the impact of globalization on business operations. The course explores economic, political, legal, and cultural factors influencing international markets, along with the application of marketing research and international marketing mix strategies.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of international marketing concepts, global trade practices, and international business environments.</p> <p><b>CO(A)2:</b> To familiarize students with international market entry strategies, marketing research techniques, and environmental factors affecting global marketing decisions.</p> <p><b>CO(A)3:</b> To provide knowledge of international marketing mix strategies for managing products, pricing, distribution, and promotion in global markets.</p> <p><b>CO(A)4:</b> To expose students to emerging trends, technologies, and strategic challenges shaping contemporary international marketing practices.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, frameworks, and processes of international marketing and their significance in global business operations.</p> <p><b>CO2:</b> Apply international market entry strategies, marketing research tools, and environmental analysis techniques to global marketing situations.</p> <p><b>CO3:</b> Analyze international marketing mix decisions and the influence of economic, political, legal, and cultural factors on global market performance.</p> <p><b>CO4:</b> Evaluate international marketing strategies, digital innovations, and sustainable business practices for achieving competitive advantage in global markets.</p>

## Syllabus

### Unit 1: Introduction to International Marketing

- **International Marketing:** Meaning, Features, Need, Process, Benefits and Challenges
- **International Trade:** Meaning, Barriers: Tariff & Non-Tariff, Domestic vs International Marketing, EPRG Framework
- **Entering International:** Franchising, Joint Ventures & Strategic Alliances, Mergers & Acquisitions, Wholly Owned Subsidiaries, Contract Manufacturing, Turnkey Projects
- **Trading Blocs and Role of Globalization:** Trading Blocs: SAARC, ASEAN, EU, NAFTA/USMCA, OPEC, BRICS, G20, Amazon, Netflix, Zara case examples

### Unit 2: International Marketing Environment & Marketing Research

- **International Marketing Environment: Economic Environment:** World Bank, IMF, IFC, Economic Integration
- **Political & Legal Environment:** Political Systems, Political risks & stability, Legal systems, Anti-Dumping Laws, Import Licensing
- **Cultural Environment:** Elements of cultural environment, Hofstede's Cultural Dimensions explained with examples (India vs Japan vs USA), Individualism vs Collectivism
- **International Marketing Research:** Meaning & Need of Research, Scope & Types, Digital tools used today: Google Trends, online surveys, AI  
AI Tool: Perplexity AI

### Unit 3: International Marketing Mix

- **Product Decisions:** International Product Line, International Product Life Cycle, Role of Packaging & Labelling, Global Branding, International Segmentation, Targeting & Positioning
- **International Pricing Decisions:** Concept & Objectives, Factors affecting pricing, Pricing Strategies, Countertrade
- **Distribution Decisions:** Meaning & Importance, Types of Channels, Factors affecting channel choice
- **Promotion Decisions:** International Advertising, Sales Promotion, Standardization vs Adaptation, Global promotional tools

### Unit 4: Developments in International Marketing

- **International Marketing Plan:** Components of an International Marketing Plan, Organisational design for global operations, Control & international performance review
- **International Strategies:** Need for global strategies, Types: Global Strategy, Multidomestic Strategy, Transnational Strategy

- **International Marketing of Services:** Meaning & Features, Drivers of Global Service Marketing, Advantages & Disadvantages, Service Culture in global companies
- **Modern Trends:** Digital Globalization, Cross-border e-commerce, AI in global marketing, Sustainable & ethical global marketing

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

**REFERENCES:**

1. Cateora, P. R., Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw-Hill Education.
2. Keegan, W. J., & Green, M. C. (2020). *Global marketing* (9th ed.). Pearson Education.
3. Hollensen, S. (2020). *Global marketing* (8th ed.). Pearson Education.
4. Hill, C. W. L., & Hult, G. T. M. (2021). *International business: Competing in the global marketplace* (13th ed.). McGraw-Hill Education.
5. Johansson, J. K. (2017). *Global marketing: Foreign entry, local marketing, and global management* (6th ed.). McGraw-Hill Education.
6. Cherunilam, F. (2018). *International business environment* (7th ed.). Himalaya Publishing House.
7. Vasudeva, P. K. (2010). *International marketing*. Excel Books.
8. Adler, N. J., Gundersen, A., & Deresky, H. (2019). *International dimensions of organizational behavior* (7th ed.). Cengage Learning.
9. Jain, S. C., & Haley, G. T. (2025). *International marketing* (7th ed.). Cengage Learning.
10. Onkvisit, S., & Shaw, J. J. (2024). *International marketing: Strategy and theory*. Routledge.

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

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

**Semester - VI**

**Title: Rural Marketing**

**Vertical - 1**

**Major Subject - 4 Credits**

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

**Title: Rural Marketing**  
**Course Code: CHMBMSVI2**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of rural markets and their growing significance in the economic and business landscape. It examines the characteristics of rural consumers, the rural marketing environment, and the strategies required to effectively serve rural markets. The course focuses on rural consumer behaviour, market research, segmentation, targeting, positioning, and the application of the marketing mix in rural settings. It also explores the impact of government initiatives, digital technologies, rural entrepreneurship, and infrastructure development on rural marketing, enabling students to understand the opportunities and challenges associated with marketing in rural India.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the nature, scope, and significance of rural marketing within the broader marketing environment.</p> <p><b>CO(A)2:</b> To familiarize students with rural consumer behaviour, market dynamics, and research approaches used for understanding rural markets.</p> <p><b>CO(A)3:</b> To provide knowledge of marketing strategies and marketing mix decisions tailored to the unique characteristics of rural consumers and markets.</p> <p><b>CO(A)4:</b> To expose students to emerging trends, digital transformations, entrepreneurial opportunities, and developmental initiatives influencing rural markets.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts, characteristics, environment, and evolving dynamics of rural marketing and rural markets.</p> <p><b>CO2:</b> Apply consumer behaviour theories, market research techniques, and segmentation strategies to analyze rural market opportunities.</p> <p><b>CO3:</b> Analyze rural marketing mix decisions, distribution systems, communication strategies, and the role of technology in rural marketing.</p> <p><b>CO4:</b> Evaluate contemporary developments, government initiatives, rural entrepreneurship models, and digital innovations shaping the future of rural marketing.</p>

## Syllabus

### Unit 1: Overview to Rural Marketing

- **Introduction to Rural Marketing:** Concept, Scope, Evolution, Significance; Rural Markets v/s Urban Markets
- **Rural Environment:** Macro Environmental Factors: Demographic, Physical, Social & Cultural Environment, Political Environment, Digital Environment; Case Studies.
- **Rural Marketing Mix:** Components, Strategies, 4As of Rural Marketing, Challenges
- **Transition in Rural Markets:** Transition in Rural Economy, Rural Employment Generation Programmes, Government Initiatives.

### Unit 2: Rural Consumer Behavior

- **Rural Consumer Behavior:** Concept – Factors Influencing Buyer Behavior, Buyer Decision Process, Product Adoption Process, Diffusion of Innovation Model.
- **Rural Marketing Research:** Meaning, Process, Key Players
- **Segmentation, Targeting & Positioning in Rural Markets:** Concept, Bases of Segmentation, Target Market Strategies, Strategies for effective positioning.
- **Information & Communication Technology in Rural India:** Relevance, Case Studies (ITC's e- Choupal- Drishtee – Common Service Centers)

### Unit 3: Rural Marketing Mix

- **Product :** Concept, Levels of Product, Rural Product Classification, Product Strategies & Lifecycle of a Product in Rural Markets (Case Studies), Brand Building in Rural Markets.
- **Price:** Meaning, Factors Influencing Pricing Decisions for rural products & services, Price Setting Strategies, Case studies
- **Promotion:** Concept, Steps in developing effective rural communication message, Rural Media – Conventional & Non -Conventional Forms, Role of Packaging in rural marketing.
- **Physical Distribution:** Concept, Channels of Communication, Rural Centric Distribution Models, Role of Rural Logistics.

### Unit 4: Recent Trends in Rural India

- **Rural Entrepreneurship:** Concept, Importance, Role of rural women in a rural setting, Case Studies using AI.
- **Agriculture Startups:** Dairy/Poultry Ventures, Rural Entrepreneurship Models- Self Help Groups: Meaning and features
- **Rural Infrastructure:** Urbanizing Rural, E- governance in Rural India, Health Care Services, Importance of Small Towns for Rural Marketers.
- **Future of Rural Marketing:** Challenges, Prospective Opportunities, Evaluating the Role of Digital Technology & social media in Rural Markets.

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Krishnamacharyulu, C. S. G., & Ramakrishnan, L. (2011). *Rural marketing: Text and cases* (2nd ed.). Pearson.
2. Balram, S., & Kumari. N. (2017). *Rural marketing: Environment, problems and strategies*. Himalaya Publishing House.
3. Dogra, B., & Ghuman, K. (2024). *Rural marketing: Concepts and practices*. Tata McGraw-Hill.
4. Gopaldaswamy, T. P. (2023). *Rural marketing: Environment, problems and strategies*. Vikas Publishing House.
5. Kashyap, P. (2025). *Rural marketing* (4th ed.). Pearson Education India.
6. Velayudhan, S. K. (2024). *Rural marketing: Targeting the non-urban consumer*. SAGE Publications.

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

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

**Semester - VI**

**Title: Branding in Indian Art and  
Culture Heritage**

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

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

**Title: Branding in Indian Art and Culture Heritage**  
**Course Code:**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course explores the strategic application of branding and marketing principles to India's rich artistic traditions and cultural heritage. It examines the role of heritage branding in preserving, promoting, and creating value from traditional art forms, crafts, cultural events, and indigenous knowledge systems. The course focuses on branding strategies, storytelling, digital promotion, luxury positioning, and collaborations that enhance the global visibility of Indian cultural assets while maintaining authenticity and ethical responsibility. Through case studies and contemporary marketing practices, students gain an understanding of how cultural heritage can be transformed into sustainable and globally recognized brands.
2	<b>Vertical 1</b>	Major (IKS)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the significance of Indian art, crafts, and cultural heritage as valuable branding and marketing assets.</p> <p><b>CO(A)2:</b> To familiarize students with branding, storytelling, and marketing strategies for promoting cultural heritage in domestic and international markets.</p> <p><b>CO(A)3:</b> To provide knowledge of ethical, technological, and collaborative approaches to preserving and commercializing cultural heritage responsibly.</p> <p><b>CO(A)4:</b> To expose students to successful heritage branding initiatives, government interventions, and contemporary trends influencing cultural branding and promotion.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, principles, and significance of branding Indian art, crafts, and cultural heritage in the context of cultural and economic development.</p> <p><b>CO2:</b> Apply branding, storytelling, and digital marketing strategies to promote heritage products, cultural events, and traditional art forms.</p> <p><b>CO3:</b> Analyze heritage branding initiatives, collaborations, and case studies to assess their impact on cultural preservation, market positioning, and community development.</p> <p><b>CO4:</b> Evaluate ethical considerations, policy initiatives, and contemporary branding practices for creating sustainable and globally competitive heritage brands.</p>

9

## Syllabus

### Unit 1: Foundations of Indian Art and Cultural Heritage Branding

- Overview of Indian art forms, crafts, and cultural heritage as marketing assets, Historical perspective on Indian cultural identity and traditional craftsmanship.
- Introduction to concepts of heritage branding and cultural identity, Role of indigenous artisans and communities in sustaining cultural heritage.
- Branding Indian Yoga, Ayurveda, and Performing Arts (Classical Dance and Music) on a global stage. Ethical considerations in heritage branding: preservation vs commercialization.
- Branding and management of large-scale cultural events: Kumbh Mela, Hornbill Festival, Jaipur Literature Festival, and Kochi-Muziris Biennale.

### Unit 2: Strategies and Practices in Heritage Branding and Marketing

- Marketing strategies for ancient Indian crafts in contemporary markets, Balancing authenticity and modern design adaptations in branding.
- Role of social media, virtual museums, and Google Arts & Culture in promoting Indian heritage; Use of Storytelling in cultural branding.
- Positioning Indian heritage in the luxury market; Collaboration between traditional artisans and modern designers (e.g., Sabyasachi, Anita Dongre).
- Case studies of successful heritage branding in tribal and folk arts (e.g., Madhubani, Warli, Bodo handlooms). Analysis of government and NGO initiatives supporting heritage branding.

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
<b>TOTAL</b>		<b>30</b>

**Internal Examination: Continuous Evaluation - 20 marks**

	<b>Assessment / evaluation</b>	<b>Marks</b>
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		1.	Class Test during the lectures. (MCQs Based)	10
		2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
		<b>TOTAL</b>		<b>20</b>
<b>11</b>	<p><b>REFERENCES:</b></p> <ol style="list-style-type: none"> <li>Cooper, I., &amp; Gillow, J. (2014). <i>Arts and crafts of India</i>. Thames &amp; Hudson.</li> <li>Khanna, P. (2020). <i>Heritage marketing: A conceptual framework for India</i>. Routledge.</li> <li>Ranjan, M. P., &amp; Ranjan, A. (2009). <i>Handmade in India: A geographic encyclopedia of Indian handicrafts</i>. Abbeville Press.</li> <li>Venkatesan, S. (2009). <i>Craft matters: Artisans, development and the built world</i>. Orient Blackswan.</li> <li>Bhatia, A. (2023). <i>The iconic brand: Indian heritage in a global market</i>. HarperCollins India.</li> <li>Ministry of Culture, Government of India. (n.d.). <i>Indian Knowledge Systems (IKS) - An overview</i>. <a href="https://iksindia.org/">https://iksindia.org/</a></li> <li>Saraswat, A. (2024). <i>Cultural branding: Theory and practice in the Indian context</i>. Oxford University Press.</li> <li>UNESCO. (2025). <i>Intangible cultural heritage of India: From tradition to marketplace</i>. <a href="https://ich.unesco.org/en/state/india-IN">https://ich.unesco.org/en/state/india-IN</a></li> <li>Varma, P. K. (2022). <i>The great Indian middle class and cultural identity</i>. Penguin Random House.</li> <li>Government of India. (2022). <i>Annual report of the Ministry of Culture: Promotion and preservation of Indian art and heritage</i>. Ministry of Culture Publications.</li> <li>Joy, A., &amp; Sherry, J. F. (2003). <i>Disentangling the ethical terminations of heritage branding in indigenous crafts</i>. <i>Journal of Consumer Culture</i>, 3(3), 259–282.</li> </ol>			

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

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

**Semester - VI**

**Title: Financial Inclusion a Global Perspective**

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

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

**Title: International Finance**  
**Course Code: CHMBMSVI4**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides an analytical framework for understanding international financial systems, exchange rate mechanisms, and global capital markets. It introduces learners to the functioning of foreign exchange, international money, bond, and equity markets, as well as risk management and project appraisal in a global setting. Emphasis is placed on understanding foreign exchange risks, parity theories, and emerging trends such as AI in finance and de-dollarization. The course prepares students to make informed financial decisions in a dynamic and globally integrated business environment.
2	<b>Vertical</b>	-
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	3 Credits
5	<b>Hours allotted</b>	50 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To provide a foundational understanding of International Finance concepts and systems <b>CO(A)2:</b> To familiarize learners with the structure and functioning of foreign exchange and global financial markets <b>CO(A)3:</b> To develop knowledge of international money, bond, and equity markets <b>CO(A)4:</b> To develop skills in managing foreign exchange risk, appraising international projects, and understanding emerging global trends	
8	<b>Learning Outcomes:</b> Student will be able to <b>CO1:</b> Understand the fundamental principles, scope, and mechanisms of international finance and balance of payments. <b>CO2:</b> Analyze the structure and functioning of foreign exchange markets, exchange rate systems, and parity relationships. <b>CO3:</b> Evaluate the operations and instruments of international money, bond, and equity markets. <b>CO4:</b> Describe the key aspects of forex risk management and project appraisal, and interpret the significance of emerging trends in International Finance	

## Syllabus

### **UNIT I: Fundamentals of International Finance**

- Introduction to International Finance:  
Meaning, Importance, Scope, Goals and Emerging Challenges of International Finance,
- Overview of International Monetary Systems:  
Gold standard, Bretton Woods system, Flexible Exchange Rate system, Managed Float, Fixed Vs, Flexible Exchange Rate
- Balance of Payment:  
Introduction to Balance of Payment, Accounting Principles, Components of Balance of Payments, Balance of Payment Identity

### **UNIT II: Exchange Rates and Arbitrage, International Parity & Currency Futures**

- Exchange Rate Quotations: Direct & Indirect Rates, Cross Currency Rates, Spread & Spread %; (Numerical Examples)  
Arbitrage: Geographical Arbitrage and Triangular Arbitrage (Numerical Examples)  
Forward Quotations, Annualized Forward Margin (Numerical Examples)
- International Parity Relationships & Foreign Exchange Rate:  
Interest Rate Parity, Purchasing Power Parity & Fishers Parity,  
Forecasting Exchange Rates: Efficient Market Approach, Fundamental Approach, Technical Approach,  
Global Financial Markets & Interest Rates and Global Money Market Instruments
- Currency & Interest Rate Futures:  
Introduction to Currency Options (Option on Spot, Futures & Futures Style Options),  
Futures Contracts and Forward Contract – Forward rates using formula method (Numerical Examples)  
Hedging & Speculation, Borrowing & Investments Decisions (Numerical examples)

### **UNIT III: Eurocurrency, International Bond Markets & International Equity Markets**

- Euro Currency Market:  
Meaning, Features, Functions and Reasons for the Growth of Euro Currency Market, Eurodollar Market – Meaning and Features
- International Bond Market:  
Meaning, Features and Participants in International Bond Market  
Types of Foreign Bonds, Eurobonds, FCCBs, FCEBs
- International Equity Markets & Investments:  
Introduction to and features of International Equity Market  
Major Equity / Stock Markets of the world  
Depository Receipts – ADR,GDR,IDR

### **UNIT IV: Tax Havens and Emerging Trends**

- Tax Havens: Meaning, Features, Benefits, List of Tax Havens Nations
- Emerging Concepts: De-Dollarization Trends, Green Finance in International Market
- AI Tools: Using Claud.ai and Perplexity for scenarios in International Finance

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Apte, P. G. (2012). International financial management (5th ed.). McGraw Hill Education.
2. Eun, C. S., & Resnick, B. G. (2018). International financial management (8th ed.). McGraw Hill Education.
3. Levi, M. D. (2009). International finance: The markets and financial management of multinational business (5th ed., Special Indian ed.). Routledge.
4. Apte, P. G. (2009). International finance: A business perspective. Tata McGraw Hill Education.
5. Aadhani, V. A. (2009). International finance. Himalaya Publishing House.

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

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

**Semester - VI**

**Title: Practical Aspects of Indirect Taxation**

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

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

**Title: Practical Aspects of Indirect Taxation**  
**Course Code: CHMBMSVI5**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a practical understanding of India's Goods and Services Tax (GST) framework and its application in business transactions. It focuses on the concepts, structure, and administration of indirect taxation, with emphasis on GST registration, supply provisions, valuation, input tax credit, tax computation, and compliance requirements. The course develops students' ability to apply GST provisions to real-world situations involving inter-state and intra-state transactions, documentation, and return filing.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop a foundational understanding of the concepts, structure, and legal framework of indirect taxation and the Goods and Services Tax (GST) system in India.</p> <p><b>CO(A)2:</b> To familiarize students with GST registration procedures, supply provisions, valuation principles, and tax computation mechanisms.</p> <p><b>CO(A)3:</b> To provide practical knowledge of input tax credit, reverse charge mechanisms, GST documentation, and return filing processes.</p> <p><b>CO(A)4:</b> To enhance students' ability to interpret and apply GST provisions for ensuring tax compliance and effective business decision-making.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts, structure, provisions, and regulatory framework governing GST and indirect taxation in India.</p> <p><b>CO2:</b> Apply GST provisions related to registration, supply, valuation, and tax liability determination in practical business scenarios.</p> <p><b>CO3:</b> Analyze input tax credit eligibility, reverse charge implications, and GST computations for inter-state and intra-state transactions.</p> <p><b>CO4:</b> Prepare and evaluate GST documentation, electronic records, and return filings to ensure compliance with prevailing indirect tax regulations.</p>

## Syllabus

### Unit 1: Introduction to GST & Registration

- Features, advantages and disadvantages of indirect taxation, Sources and Authority of taxes in India (Art 246 of the Indian Constitution)
- Evolution of GST, GST in India, Benefits of GST,
- Dual GST Model (CGST, SGST, IGST, UTGST), and the GST Council.
- Definitions: Section 2(17) Business, Section 2(31) Consideration, Section 2(45) Electronic Commerce Operator, Section 2(52) Goods, Section 2(56) India, Section 2(78) Non taxable Supply, Section 2(84), Person, Section 2(93) Recipient, Section 2(98) Reverse charge, Section 2(102) Services, Section 2(105) Supplier, Section 2(107) Taxable Person, Section 2(108) Taxable Supply

### Unit 2: Registration, Supply and Valuation

- Persons liable for registration, compulsory registration, and the procedure for obtaining a GSTIN,
- Deemed Registration, Amendment, Cancellation and Revocation of Registration,
- Levy and Collection GST, Concept of Supply, Scope of "Supply" (Section 7), Composite and Mixed supplies,
- Place and Time of Supply, Value of Supply

### Unit 3: Input Tax Credit (ITC) & Tax Computation

- Eligibility and conditions for taking ITC, apportionment of credit, and blocked credits.
- Computation of GST under Inter State supplies and Intra State Supplies,
- Calculating Gross Tax Liability and setting off ITC to find the Net Tax Payable.
- Reverse Charge Mechanism (RCM), Understanding cases where the recipient pays the tax.

### Unit 4: Documentation and Returns

- Tax Invoice, Requirements of a valid invoice, Debit/Credit notes, and Bill of Supply, Overview of GSTR-1, GSTR-3B, and Annual Returns.
- Electronic Ledgers (Cash, Credit, and Liability ledgers) and interest on delayed payments.
- E-Way Bill, E-invoicing, Composition Scheme (Section 10), Power to Grant Exemption
- Negative list of GST, GST Rate Schedule for Goods and Services
- AI Tool: Taxbotgpt.ai

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Datey, V. S. (2025). *GST ready reckoner* (24th ed.). Taxmann Publications.
2. Gupta, S. S. (2024). *GST law & practice*. Taxmann Publications.
3. Ministry of Finance, Government of India. (n.d.). *Goods and Services Tax (GST) Council*. <https://gstcouncil.gov.in/>
4. Singhanian, V. K., & Singhanian, M. (2025). *Students' guide to income tax including GST* (70th ed.). Taxmann Publications.

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

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

**Semester - VI**

**Title: Investment Ethos**

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

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

**Title: Investment Ethos**  
**Course Code:**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course explores the ethical, social, and sustainability dimensions of investment decision-making in modern financial markets. It examines ethical theories, fiduciary responsibilities, conflicts of interest, market integrity, and behavioural biases that influence investment practices. The course emphasizes the growing importance of Environmental, Social, and Governance (ESG) investing, impact investing, and responsible finance while integrating insights from Indian Knowledge Systems (IKS) on wealth creation and ethical conduct. It also introduces students to national and global sustainability frameworks, enabling them to evaluate investment decisions from ethical, regulatory, and long-term value creation perspectives.
2	<b>Vertical 1</b>	Major (IKS)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of ethical principles, fiduciary responsibilities, and professional standards governing investment decisions and financial markets.</p> <p><b>CO(A)2:</b> To familiarize students with sustainable finance, ESG investing, impact investing, and responsible wealth management practices.</p> <p><b>CO(A)3:</b> To provide knowledge of behavioural, technological, and regulatory issues influencing ethical investment and financial decision-making.</p> <p><b>CO(A)4:</b> To encourage critical appreciation of Indian Knowledge Systems and global sustainability frameworks in promoting ethical and responsible investment practices.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the ethical theories, professional standards, and principles governing investment practices and financial market conduct.</p> <p><b>CO2:</b> Apply ethical decision-making frameworks and fiduciary principles to evaluate investment scenarios and resolve conflicts of interest.</p> <p><b>CO3:</b> Analyze ESG factors, behavioural biases, sustainability issues, and regulatory frameworks affecting investment decisions and market integrity.</p> <p><b>CO4:</b> Evaluate investment strategies from ethical, sustainability, and long-term value creation perspectives by integrating contemporary global practices and Indian Knowledge Systems.</p>

9

## Syllabus

### Unit 1: The Ethical Framework of Modern Markets

- **Foundations of Financial Ethics:** Comparison of Utilitarianism (greatest good) vs. Deontology (duty-based ethics) in investment, The CFA Institute Code of Ethics and Standards of Professional Conduct.
- **Conflicts of Interest & Fiduciary Duty:** Managing the Principal-Agent problem, Ensuring the client's interest precedes the manager's, Ethics in Algorithmic Trading, Bias in AI-driven wealth management tools.
- **Market Integrity:** Identifying and preventing Insider Trading, Pump-and-Dump schemes, and Market Manipulation, The "Whistleblower" Culture, Protection mechanisms and the cost of silence.
- **Behavioural Ethics:** Psychological biases (Overconfidence, Loss Aversion) that lead to unethical financial decisions.

### Unit 2: Sustainable Finance & Impact Investing

- **The Rise of ESG Investing:** Environmental: Climate risk and carbon foot-printing, Social: Human rights, labour standards, and community impact, Governance: Executive compensation, board diversity, and shareholder rights.
- **Impact & Values-Based Investing:** The Spectrum of Capital, From Philanthropy to Venture Philanthropy to Impact Investing, Greenwashing: Analyzing the ethical risks of misleading "green" claims in financial products.
- **IKS (Indian Knowledge Systems) & Wealth Ethics:** The concept of *Artha* (wealth) balanced with *Dharma* (righteousness), Ethical lessons from indigenous systems: Comparing 18th-century "Pat" (Honor) to modern Credit Ratings.
- **Global Regulatory Landscape:** SEBI's BRSR (Business Responsibility and Sustainability Reporting) framework in India, Global standards: ISSB (International Sustainability Standards Board) and the Paris Agreement goals.

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

	<b>TOTAL</b>		<b>30</b>
	<b>Internal Examination: Continuous Evaluation - 20 marks</b>		
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>Boatright, J. R., &amp; Smith, J. D. (2021). <i>Ethics and the conduct of business</i> (9th ed.). Pearson.</li> <li>CFA Institute. (2024). <i>Code of ethics and standards of professional conduct</i>.</li> <li>Securities and Exchange Board of India (SEBI). (2021). <i>Business responsibility and sustainability reporting (BRSR) by listed entities</i>.</li> <li>Tripathi, S. (2022). <i>Artha and Dharma: The dual pillars of ancient Indian economic thought and their modern relevance</i>. <i>Journal of Indian Business Ethics</i>, 14(2), 45–62.</li> <li>International Sustainability Standards Board (ISSB). (2023). <i>IFRS S1 General requirements for disclosure of sustainability-related financial information</i>. IFRS Foundation.</li> <li>World Economic Forum. (2025). <i>The future of AI in wealth management: Ethical considerations and bias mitigation</i>.</li> <li>United Nations Environment Programme (UNEP). (2024). <i>The Paris Agreement and the role of global finance</i>.</li> </ol>		

**Smt. Chandibai Himathmal Mansukhani College  
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**Third Year B.Com.  
(Management Studies)**

**Semester - VI**

**Title: Contemporary issues in HRM**

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

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

**Title: Contemporary issues in HRM**  
**Course Code: CHMBMSVI7**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course examines contemporary developments, challenges, and emerging trends in Human Resource Management within the Indian context. It explores the evolving employment relationship, the gig economy, workforce diversity, digital transformation, HR analytics, employee wellbeing, ethical HR practices, and talent management. The course also analyses the impact of globalization, technological advancements, changing workforce demographics, and labour regulations, preparing students to address contemporary HR challenges strategically and effectively.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of contemporary workforce dynamics and emerging employment models influencing human resource management in India. <b>CO(A)2:</b> To familiarize students with modern HR practices related to talent management, digital transformation, diversity, employee wellbeing, and organizational culture. <b>CO(A)3:</b> To provide insights into the strategic, ethical, and regulatory challenges associated with managing people in evolving work environments. <b>CO(A)4:</b> To expose students to future trends, technological advancements, and globalization-related developments affecting HRM practices and professional roles.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain contemporary HRM concepts, workforce trends, employment relationships, and emerging workplace challenges in the Indian context. <b>CO2:</b> Apply HR strategies and digital tools to address issues related to talent management, diversity, employee engagement, and workforce wellbeing. <b>CO3:</b> Analyze the impact of technological, social, legal, and organizational changes on human resource policies and practices. <b>CO4:</b> Evaluate future HRM trends, ethical considerations, globalization challenges, and strategic HR interventions for managing evolving work environments effectively.	

## Syllabus

### Unit 1: The Evolving Employment Relationship & The New World of Work in India

- **The Foundation: HR Architecture:** Meaning, Concept, HRM for formal vs. informal sector workers. Designing HR systems for core, gig, and contract labour in compliance with the new Labour Codes.
- **The Gig Economy and Platform Work:** Meaning, Concept, The boom of platform-based work (e.g., Swiggy, Zomato, Urban Company) and its HR challenges. Legal debates on social security for gig workers (Social Security Code, 2020).
- **The Diverse Indian Workforce: Generations and Culture:** Meaning, Concept, the values of a multi-generational workforce, Managing Diversity and Equity in the Indian workplace.
- **Flexibility and Virtual Teams in the Post-Pandemic Era:** Meaning, Concept, the shift to hybrid models in India's IT/ITES sector and traditional industries, best practices for managing virtual teams.

### Unit 2: The Strategic HR Toolkit: Culture, Analytics and the Employee Experience in India

- **Shaping the Environment:** The influence of family-owned businesses v/s promoter-driven culture on HRM, Implementing effective D&I initiatives for gender (POSH Act), LGBTQ inclusion, and persons with disabilities (RPWD Act).
- **Digital HRM and HR Transformation:** HRIS, Concept, reasons for rapid adoption of HRIS by Indian SMEs and large corporations, Modes of HRIS, Evidence-Based HR.
- **Talent Management:** Data-driven strategies for identifying and developing high-potential talent., Attracting and Retaining Talent, The Indian Employee Value Proposition (EVP), Concept of beyond salary, Career Management
- **Ethical and Responsible HRM:** Corporate Social Responsibility: Mandated corporate spending (Companies Act) and its link to community-focused HR practices. Ethical challenges in managing large-scale restructuring and layoffs.  
AI Tool: Case Studies using Gemini AI

### Unit 3: The Wellbeing Agenda: Health, Safety, and Work-Life Integration in India

- **Holistic Workforce Wellbeing:** Work-life Balance: Managing work life balance, especially in Work from Home (WFH) scenarios. Concept of family-friendly policies in a collectivist society.
- **Health and Safety in the Indian Workplace:** From factory floor safety to ergonomics in IT parks., Addressing psychosocial hazards like extreme work pressure and hierarchical bullying.
- **Mental Health at the Indian Workplace:** Destigmatizing mental health in a cultural context, The rise of Employee Assistance Programs (EAPs) and their adaptation for Indian employees.
- **Occupational Health and Wellbeing:** Strategy and Measurement, Designing wellbeing programs, Measuring the impact of wellbeing initiatives on productivity and retention in cost-conscious organizations.

### Unit 4: Indian Contexts & The Future of HRM

- **HRM in Different Indian Contexts:** HRM in the Public Sector, HRM in NGOs and Social Enterprises, Contrasting models for knowledge workers vs. factory labor.

- **Globalization of HRM in India:** The Glocalization of HR, Managing Global Workforces, The emic (culture-specific) approach for India vs. etic (universal) corporate standards.
- **The Future of Work and HRM in India: Synthesis of Key Drivers:** The demographic dividend vs. the threat of jobless growth; the digital divide; the rise of Tier-2/3 cities as talent hubs.
- **The Evolving Indian HR Professional:** The shift from an administrative role to a strategic business partner and employee champion., skill development for Industry 4.0, and the ethics of AI in recruitment.

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

**REFERENCES:**

1. Sharma, A., & Sharma, R. K. (2015). *Strategic human resource management: An Indian perspective*. SAGE Publications India.
2. Mashelkar, R., & Lal, S. (2022). *The future of work: Aligning perspectives from India and the world*. Rupa Publications India.
3. Rao, S. L., & Varma, U. K. (2023). *Talent management in India: The complete guide to recruiting, developing and retaining the best talent*. McGraw Hill India.
4. Basu, S., Bhattacharya, S., & Ballakur, A. (2022). *Casting the net: A story of building diverse and inclusive organizations*. Penguin Business.
5. Sastri, S., & Ratnam, C. S. V. (2023). *The India way: How India's top business leaders are revolutionizing management*. HarperCollins India.
6. Verma, S. S. (2023). *Corporate social responsibility in India: A practitioner's perspective*. Routledge India.
7. Srivastava, S. C. (2016). *Industrial relations and labour laws*. Pearson Education India.
8. Aswathappa, K. (2022). *Human resource management: Text and cases*. McGraw Hill Education India.

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

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

**Semester - VI**

**Title: Skilling & Usages of AI in HR**

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

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

**Title: Skilling & Usages of AI in HR**  
**Course Code: CHMBMSVI8**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of the application of Artificial Intelligence (AI) in Human Resource Management and workplace skill development. It explores the integration of AI across HR functions such as recruitment, onboarding, training and development, attendance management, payroll processing, talent management, and employee communication. The course emphasizes the development of AI-enabled workplace skills, productivity enhancement, ethical considerations, and the use of digital tools in organizational settings.
2	<b>Vertical 1</b>	Major
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of the concepts, applications, and significance of Artificial Intelligence in contemporary human resource management practices. <b>CO(A)2:</b> To familiarize students with AI-enabled tools and technologies used in HR operations, talent management, communication, and organizational processes. <b>CO(A)3:</b> To enhance students' knowledge of AI-driven workplace skills, productivity tools, and digital competencies required in modern organizations. <b>CO(A)4:</b> To create awareness of ethical considerations, emerging trends, and future skill requirements associated with AI adoption in HR and business environments.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, evolution, applications, and significance of Artificial Intelligence in human resource management and workplace operations. <b>CO2:</b> Apply AI-enabled tools and techniques to support recruitment, training, onboarding, communication, and HR administrative processes. <b>CO3:</b> Analyze the impact of AI technologies on workforce productivity, talent management, skill development, and organizational effectiveness. <b>CO4:</b> Evaluate ethical issues, emerging AI trends, and future employability competencies required for successful participation in AI-driven workplaces.	

## Syllabus

### Unit 1: Introduction to AI in Human Resources

- **Introduction to AI in Human Resources**– Concept & Need of AI in HR Practices – Traditional v/s Modern v/s AI in Human Resources – Evolution of AI in the field of Human Resources - Integration & Determinants of AI in HR practices.
- **Scope of AI in HR Practices** –AI tools of recruitment –Automated Resume Screening- Process - Intelligent Candidate Sourcing- – Recruitment Policy for AI Intervention in corporates -Automated Interview Scheduling
- **Training & Development** – Need for AI in training & development – Methods – Implications - Role of AI in written communication – Email Etiquettes – Essentials
- **Talent Management and Onboarding** – Meaning – Personalized Learning & Development –Importance - Role of Virtual Onboarding Assistants

### Unit 2: HR Operations in AI

- **HR Operations in AI**- Concept- Nature- Reasons for Implementing AI in the HR Operations. Areas of HR Operations -Attendance, Payroll, Leave Management
- **Attendance Management** -Relevance – Attendance Tracking -Attendance tracking using face recognition / biometric AI – Merits & Demerits.
- **Payroll Processing** – Compliance with statutory rules & labour laws-Integration Methods – Benefits of Automation – Prominent Software & Platforms (Keka HR, FACTOhr, Finiverse.ai etc)
- **Ethics in HR Operations** – Ethical Principles in HR Operations – AI Policy Document – Prerequisites – Need & Role of Netiquettes in HR Operations

### Unit 3: Skilling in AI – I

- **Skilling in Corporates** –Concept of Skilling through AI– Importance - Essential skillsets required in corporate undertakings - Case Studies
- **AI Skills for Workplace Productivity** Using AI tools for communication, reporting, email drafting & documentation – Tools & Implications; Data handling basics: input quality, accuracy, privacy & interpretation
- **AI Tools & Application Areas in Corporates** - Productivity tools: Chatbots, generative AI platforms, workflow mechanisms - Features.
- **Domain-Specific Tools:** Areas of HR, marketing, finance, customer service-Team collaboration using AI dashboards (AI Tool: Claude AI), project trackers & task assistants.

### Unit 4: Soft Skills & Recent Trends in AI

- **Introduction to AI-based Soft Skills** – Understanding the concept of soft skills in a digitally augmented workplace -Importance in AI-driven roles, Hybrid Human - Meaning -AI skillsets
- **AI-Enhanced Communication and Collaboration Skills** – Concepts of AI-supported verbal and written communication- Role of AI in digital collaboration and virtual presentation.
- **Chatbots** – Significance of Chatbots in AI, collaborative platforms and AI writing assistants to enhance clarity, Behavioral Intelligence in the AI Environment – Significance.
- **Recent Trends** - Emerging practices like AI-powered soft skill training platforms, Gamified Skill Development Tools – Need & Role - Future-oriented capabilities required for employability in AI

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**10**

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

**REFERENCES:**

1. Heera, A., Saravanan, S., Shinde, R., Rawat, A., Kuppusamy, Y., & Pandithurai, O. (2025). *AI and Human Resource Management: A multidisciplinary perspective on efficiency and ethics*. *Lex Localis – Journal of Local Self-Government*, 23(S6), 5140–5153.
2. Singh, A., Kushwaha, D., Singh, B., Srivastava, G., & Agrawal, N. (2025). *AI in HR: Revolutionizing the future of work*. *International Journal of Research in Human Resource Management*, 7(1), 267–272.
3. Chauhan, K., & Tyagi, M. (2025). *The Impact of Artificial Intelligence on Human Resource Management*. *International Journal of Research and Innovation in Applied Science*, (July), 517–522.
4. *Responsible artificial intelligence in human resources management: A review of the empirical literature*. (2023). *AI and Ethics*, 4, 1185–1200.
5. Kalf, Y., & Simbeck, K. (2025). *Explained, yet misunderstood: How AI literacy shapes HR managers' interpretation of user interfaces in recruiting recommender systems*. arXiv.
6. Batra, G. (2024). *The AI-powered HR professional: Leveraging automation for strategic impact*. Wiley.
7. Charlwood, A., & Guenole, N. (2022). *Human resource management and artificial intelligence*. SAGE Publications.
8. Karr, R. I. (2023). *AI in HR: Digital transformation of the employee experience*. Kogan Page.
9. Meister, J., & Mulcahy, K. (2024). *The future of work: 10 strategies for AI-driven HR leadership*. Harvard Business Review Press.
10. Vashistha, A. (2025). *HR tech and payroll automation in the Indian context*. Taxmann Publications.

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

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

**Semester - VI**

**Title: Crisis Leadership: Lessons  
from the Disasters**

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

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

**Title: Crisis Leadership: Lessons from the Disasters**  
**Course Code:**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of leadership principles and decision-making strategies required to prevent, manage, and recover from organizational crises. It examines the causes of organizational failures, disaster psychology, crisis preparedness, high-stakes decision-making, stakeholder communication, and ethical leadership during emergencies. Through the study of contemporary leadership models, real-world case studies, and organizational resilience frameworks, the course develops students' ability to anticipate risks, respond effectively under pressure, and lead organizations through uncertainty. It also emphasizes post-crisis learning, resilience building, and the development of adaptive leadership capabilities in dynamic business environments.
2	<b>Vertical 1</b>	Major (IKS)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	2 Credits
5	<b>Hours allotted</b>	30 Hours
6	<b>Marks allotted</b>	50 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of crisis leadership concepts, organizational failures, and the importance of proactive risk management.</p> <p><b>CO(A)2:</b> To familiarize students with leadership approaches, decision-making models, and communication strategies used during crises and emergencies.</p> <p><b>CO(A)3:</b> To provide knowledge of stakeholder management, ethical leadership, and organizational resilience for effective crisis response and recovery.</p> <p><b>CO(A)4:</b> To expose students to contemporary case studies and best practices that strengthen preparedness, adaptability, and long-term organizational sustainability.</p>
8	<b>Course Outcomes:</b>	<p>Student will be able to</p> <p><b>CO1:</b> Explain the concepts, theories, and leadership frameworks related to crisis management, organizational failure, and disaster preparedness.</p> <p><b>CO2:</b> Apply crisis leadership principles, decision-making models, and communication strategies to manage high-pressure organizational situations effectively.</p> <p><b>CO3:</b> Analyze organizational failures, stakeholder responses, and crisis case studies to identify factors influencing effective leadership and resilience.</p> <p><b>CO4:</b> Evaluate crisis management strategies, ethical leadership practices, and post-crisis recovery initiatives to recommend measures for building resilient and adaptive organizations.</p>

9

## Syllabus

### Module 1: The Anatomy of Failure & Pre-Emptive Leadership

- **The "Black Swan" & The Ignorance Gap:** Understanding low-probability, high-impact events (Nassim Taleb's theory), reasons for leader's ignorance.
- **The "Swiss Cheese" Model of Failure:** Flaws or types Holes in system, Types of slices and applications, Identifying Active Failures vs. Latent Conditions.
- **The Psychology of Disaster:** Overconfidence, Groupthink, and Normalcy Bias, causes for leaders trap, difference between proactive CEO and a reactive one.
- **Environmental Scanning & Preparedness Gap:** Case study of 26/11 Mumbai Attacks, Role of leaders in identifying "weak signals" and the failure of intelligence coordination, Culture of Readiness, the role of Simulation and Stress-Testing.

### Module 2: The Command Center – Response & Moral Courage

- **High-Stakes Decision Making:** Cognitive Tunnelling, Rational Command Model V/S The "Recognition-Primed Decision" (RPD) model, Strategies to Lower Cognitive Load.
- **The Captain's Burden & Communication Protocols:** Leading with empathy, presence, and personal sacrifice, 'Truth First' Protocol: Success Case (Johnson & Johnson Tylenol Case), Failure case: (Union Carbide-Bhopal), Case Studies.
- **Stakeholder Triage:** Managing the "Hierarchy of Needs" during a disaster, 1) Employees Safety 2) Customers Transparency, 3) Shareholders Recovery.
- **Post-Traumatic Organizational Growth:** The Phoenix Effect, organisational Resilience, Various remedies, recalls to reinvent their quality standards, Policy evolution.

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
<b>TOTAL</b>		<b>30</b>

	<b>Internal Examination: Continuous Evaluation - 20 marks</b>		
		<b>Assessment / evaluation</b>	<b>Marks</b>
	1.	Class Test during the lectures. (MCQs Based)	10
	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10
	<b>TOTAL</b>		<b>20</b>
<b>11</b>	<b>REFERENCES:</b> <ol style="list-style-type: none"> <li>1. Chakraborty, S. K., &amp; Chakraborty, D. (2008). <i>Leadership and management: A spiritual approach</i>. Oxford University Press.</li> <li>2. Benoit, W. L. (2014). <i>Accounts, excuses, and apologies: A theory of image restoration strategies</i> (2nd ed.). State University of New York Press.</li> <li>3. Klein, G. (2017). <i>Sources of power: How people make decisions</i>. MIT Press. (Original work published 1998).</li> <li>4. Reason, J. (1990). <i>Human error</i>. Cambridge University Press. (The foundational text for the Swiss Cheese Model).</li> </ol>		

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

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

**Semester - VI**

**Title: Export Marketing Practices  
and Procedures**

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

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

**Title: Export Marketing Practices and Procedures**  
**Course Code: CHMBMSVI10**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of export marketing and the practical procedures involved in conducting international business operations. It covers the concepts, strategies, and challenges associated with export marketing, including foreign market selection, product adaptation, export pricing, promotion, logistics, and distribution. The course develops knowledge of export documentation, financing mechanisms, customs procedures, and institutional support systems available to exporters.
2	<b>Vertical 1</b>	Major (Elective)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of export marketing concepts, international trade environments, and global market opportunities. <b>CO(A)2:</b> To familiarize students with export marketing strategies related to product development, pricing, promotion, distribution, and market entry. <b>CO(A)3:</b> To provide practical knowledge of export procedures, documentation, financing, and institutional support systems for international business operations. <b>CO(A)4:</b> To expose students to emerging trends, sustainability concerns, technological innovations, and policy developments influencing export marketing.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, processes, policies, and institutional frameworks governing export marketing and international trade. <b>CO2:</b> Apply export marketing strategies related to foreign market selection, product adaptation, pricing, promotion, and logistics management. <b>CO3:</b> Analyze export documentation, financing arrangements, trade procedures, and support mechanisms required for successful export operations. <b>CO4:</b> Evaluate contemporary issues, sustainability practices, technological innovations, and policy developments affecting global export marketing and international business competitiveness.	

## Syllabus

### Unit 1: Introduction to Export Marketing

- Export Marketing: Concept and Definitions, Scope, Features, Importance; Domestic vs. export marketing; Role of exports in economic development
- Factors affecting export marketing, Types of Barriers, Distinguish between tariffs, and non-tariff barriers, Problems of India's Export Sector.
- Major Economic Groupings of the World; Agreements of World Trade Organisation (WTO), Steps in export market research,
- Export Entry Strategies, Market Selection Process, Determinants of Foreign Market Selection, Sources of global market data (ITC, UN Comtrade)

### Unit 2: Export Product, Pricing, Promotion & Distribution Strategies

- Export Product Development & Adaptation: Export-worthy product features, Packaging, labeling - Export quality control and certifications
- Factors determining export pricing, INCOTERMS 2020 and pricing implications- FOB, C&F, CIF Pricing quotation- FOB simple calculations
- Export Promotion Techniques, International advertising & communication strategies- Importance of Trade fairs, exhibitions, benefits of personal selling
- International logistics channels, Component of logistics in export marketing, Containerization- Types- Selecting transport modes for export shipments- Need for Export warehousing.

### Unit 3: Export Procedures, Documentation, Finance & Digital Technologies

- Features and distinguish between Pre-shipment and post-shipment finance; Pre-shipment, Shipping & Customs procedure and post-shipment procedures-
- Documents: Importance -Commercial invoice, Certificate of origin, Bill of Lading, Shipping Bill, Councilor invoice, Methods of payment- L/C
- Role of SIDBI, EXIM Bank, ECGC, Meaning & Role of EPCs, Commodity Boards (CBs), FIEO, EPCG, DBK
- Common benefits for EHTP, BTP and STP, Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP), ITPO, IIFT

### Unit 4: Institutional Support, Export Policies & Emerging Issues

- Role of DGFT, Highlights of Foreign Trade Policy 2023-24, Negative list of Exports, Deemed Exports, Benefits to Status Holders & Towns of Excellence
- Sustainable & Ethical Export Practices: Green supply chains & carbon-neutral logistics- Sustainability certifications for exports- Corporate social responsibility and ethical sourcing.

- Emerging Trends & Challenges in Export Marketing: Post-COVID global supply chain shifts- Ease of doing business- Challenges for MSME exporters in global markets.
- AI in foreign market analysis, Automated customer profiling and targeting for international markets-Use of AI chatbots for cross-border customer service.

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

**REFERENCES:**

1. Keegan, W., & Green, M. (2024). *Global Marketing* (10th ed.). Pearson.
2. Govindan, K. (2023). *International Trade and Export Management* (5th ed.). McGraw Hill.
3. Cherunilam, F. (2022). *International Business: Text and Cases* (8th ed.). PHI Learning.
4. Cateora, P., Gilly, M., & Graham, J. (2023). *International Marketing* (18th ed.). McGraw-Hill.
5. Paul, J., & Aserkar, R. (2023). *Export-Import Management* (3rd ed.). Oxford University Press.
6. Cherunilam, F. (2023). *International trade and export management* (22nd ed.). Himalaya Publishing House.
7. Directorate General of Foreign Trade (DGFT). (2023). *Foreign trade policy 2023*. Ministry of Commerce and Industry, Government of India.
8. International Chamber of Commerce (ICC). (2020). *Incoterms 2020: ICC rules for the use of domestic and international trade terms*. ICC Services.
9. Kapoor, D. C. (2024). *Export management*. Vikas Publishing House.
10. Rathore, B. S., & Rathore, J. S. (2025). *Export marketing*. Himalaya Publishing House.

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

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

**Semester - VI**

**Title: Financial Inclusion a Global Perspective**

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

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

**Title: Financial Inclusion a Global Perspective**  
**Course Code: CHMBMSVI11**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of financial inclusion as a critical driver of inclusive economic growth and sustainable development. It examines the concepts, evolution, and global dimensions of financial inclusion, with a focus on addressing financial exclusion and expanding access to formal financial services. The course explores national and international models of financial inclusion, policy interventions, financial literacy initiatives, and digital innovations that promote inclusive finance.
2	<b>Vertical 1</b>	Major (Elective)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b>	<p><b>CO(A)1:</b> To develop an understanding of the concepts, significance, and global dimensions of financial inclusion and financial exclusion.</p> <p><b>CO(A)2:</b> To familiarize students with policy frameworks, institutional mechanisms, and successful models of financial inclusion adopted across different countries.</p> <p><b>CO(A)3:</b> To provide knowledge of digital technologies, financial innovations, and delivery mechanisms that enhance access to financial services.</p> <p><b>CO(A)4:</b> To examine the role of financial inclusion in promoting economic development, social empowerment, and sustainable growth.</p>
8	<b>Course Outcomes:</b> Student will be able to	<p><b>CO1:</b> Explain the concepts, principles, stakeholders, and global initiatives associated with financial inclusion and financial exclusion.</p> <p><b>CO2:</b> Apply knowledge of financial inclusion models, policies, and delivery mechanisms to understand access to financial services in diverse contexts.</p> <p><b>CO3:</b> Analyze the role of fintech, digital banking technologies, and financial literacy initiatives in expanding financial inclusion and reducing exclusion.</p> <p><b>CO4:</b> Evaluate the economic, social, and developmental impact of financial inclusion initiatives, including their contribution to sustainable development goals and future financial ecosystems.</p>

## Syllabus

### Unit 1: Foundations of Financial Inclusion

- **Concept & Philosophy:** Meaning, scope, and history of Financial Inclusion; the link between Financial Inclusion and Economic Development.
- **Financial Exclusion:** Causes and consequences of being "unbanked"; social, geographical, and psychological barriers.
- **Global Landscape:** The World Bank's Global Findex database; the "Universal Financial Access 2020" initiative and its progress.
- **Stakeholders:** Role of Governments, Central Banks (RBI, Fed, ECB), NGOs, and International Organizations (IMF, UN).

### Unit 2: Models and Policies: India vs. The World

- **The Indian Experience:** Evolution of Financial Inclusion in India; Pradhan Mantri Jan Dhan Yojana (PMJDY); The "JAM" Trinity (Jan Dhan, Aadhaar, Mobile).
- **Global Best Practices:** The Kenyan M-Pesa model (Mobile Money); Brazil's Correspondent Banking; Bangladesh's Microfinance movement (Grameen Bank).
- **Credit Delivery Mechanisms:** Self-Help Groups (SHGs), Micro-finance Institutions (MFIs), and Small Finance Banks.
- **Financial Literacy:** Meaning and importance; Global initiatives for financial education and consumer protection.

### Unit 3: Fintech & Digital Financial Inclusion

- **The Digital Revolution:** Role of Fintech in bridging the gap; Payments Banks, Digital Wallets, and UPI (Unified Payments Interface).
- **Banking Technology:** Business Correspondent (BC) model; AEPS (Aadhaar Enabled Payment System); Branchless Banking.
- **Emerging Tech:** Blockchain for financial identity; AI in credit scoring for individuals without credit histories.  
AI Tool: Claude AI
- **Cybersecurity & Risks:** Data privacy, digital fraud, and the "Digital Divide"—the risk of excluding those without smartphones.

### Unit 4: Impact Assessment & Future Trends

- **Measurement:** Key Performance Indicators (KPIs) for Financial Inclusion—Access, Usage, and Quality of financial services.
- **Social Impact:** Poverty alleviation, women empowerment through financial independence, and support for MSMEs.
- **Sustainable Development Goals (SDGs):** How Financial Inclusion acts as an enabler for the 17 UN SDGs.
- **The Road Ahead:** Central Bank Digital Currencies (CBDC) and their role in inclusion; Green Financial Inclusion (financing for climate resilience).

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

- Chakravarty, S. R. (2024). *Financial inclusion: Concepts, issues and policies*. Springer Nature.
- Demirguc-Kunt, A., Klapper, L., Singer, D., & Ansar, S. (2022). *The Global Findex Database 2021: Financial inclusion, digital payments, and resilience in the age of COVID-19*. World Bank Publications.
- Joseph, M., & Varghese, T. (2023). *Digital financial inclusion: Evidence from India*. Routledge India.
- Reserve Bank of India. (n.d.). *National strategy for financial inclusion*.
- World Bank. (2025). *Financial inclusion: Overview and global statistics*.

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

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

**Semester - VI**

**Title: Performance Management**

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

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

**Title: Performance Management**  
**Course Code: CHMBMSVI12**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course provides a comprehensive understanding of performance management as a strategic process for enhancing individual, team, and organizational effectiveness. It examines the concepts, frameworks, and processes involved in planning, monitoring, evaluating, and improving employee performance. The course focuses on performance appraisal systems, goal setting, performance metrics, feedback mechanisms, ethical considerations, and reward linkages.
2	<b>Vertical 1</b>	Major (Elective)
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of performance management concepts, processes, and their strategic role in achieving organizational objectives. <b>CO(A)2:</b> To familiarize students with performance planning, monitoring, appraisal, and development practices used to enhance employee effectiveness. <b>CO(A)3:</b> To provide knowledge of ethical, behavioral, and organizational issues associated with performance management and employee development. <b>CO(A)4:</b> To expose students to technology-enabled performance management systems and their integration with career planning and talent management strategies.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, components, processes, and strategic significance of performance management in organizations. <b>CO2:</b> Apply performance planning, goal-setting, appraisal, and feedback techniques to support employee and organizational performance improvement. <b>CO3:</b> Analyze performance-related challenges, ethical issues, competency requirements, and reward mechanisms affecting workforce effectiveness. <b>CO4:</b> Evaluate the role of technology, analytics, artificial intelligence, and career development practices in enhancing performance management outcomes and long-term talent growth.	

## Syllabus

### **Unit 1: Overview of Performance Management**

- Performance Management: Meaning, Features, Importance, Evolution, Pre-requisites.
- Components of Performance Management, Performance Management Cycle, Difference between Performance Management and Performance Appraisal,
- Best Practices in Performance Management, Employee Development Plans, 360-Degree Feedback & Multi-Rater Assessments, Aligning Individual Goals with Organisational Strategy,
- Role of Technology in Performance Management, Performance Dashboards and Analytics, Automation and Predictive Analytics in Performance Evaluation, Gamification and Real-Time Feedback Tools.

### **Unit 2: Performance Management Process**

- Meaning and objectives of Performance Planning, Steps for Setting Performance Criteria, Performance Benchmarking, Setting SMART Goals and KPIs.
- Role of HR and Line Managers in Performance Management, Integrating Learning & Development with Performance Management
- Meaning and Importance of Performance Appraisal, Modern Appraisal Techniques, Meaning, Process & Use of Technology of Performance Monitoring
- Strategies for Effective Implementation of Performance Management, Linking Performance Management to Compensation and Rewards, Concept and Characteristics of High-Performance Teams, Use of AI in appraisals, AI Tool: Gemini AI

### **Unit 3: Ethics, Key Issues in Performance Management**

- Meaning, significance and principles of Ethical Performance Management, Ethical Issues in Performance Management, Building an Ethical Performance Culture.
- Process of identifying Under Performers, Approaches to Manage Under Performers, Retraining and Development Interventions, Coaching and Mentoring for Performance Improvement.
- Key Issues and Challenges in Performance Management, Potential Appraisal – Steps, Advantages, and Limitations
- Performance, Competence and team Related Pay, Linking Pay to Performance Metrics and Organizational Goals

### **Unit 4: Performance Management and Career Planning**

- Career Planning: Meaning, significance, limitations, Steps, Role of Mentor and Factors Affecting Individual Career Planning.
- Career Development: Meaning, Role of Employer and Employee; Succession Planning and High-Potential Employee Development.
- Use of HRIS and Career Portals, AI-Based Career Pathing, Online Mentoring and Coaching, Analytics for Career Growth and Talent Mobility.
- Pyramidal, Obsolescence and Japanese Career Model, Changing Career Patterns, Integration of Performance Management with Career Progression, Strategies to Foster Career Growth and Employee Engagement.

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

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

11

**REFERENCES:**

1. Aguinis, H. (2023). *Performance management* (5th ed.). SAGE Publications.
2. Gupta, S. K., & Joshi, R. (2025). *Human resource management* (14th ed.). Kalyani Publishers.
3. Kohli, A. S., & Deb, T. (2008). *Performance management*. Oxford University Press.
4. Rao, T. V. (2024). *Performance management: Path to growth and excellence* (2nd ed.). Routledge India.
5. Sharma, D. (2023). *Performance appraisal and management* (1st ed.). Himalaya Publishing House.

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

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

**Semester - VI**

**Title: Export Management – II  
(Strategy, Digital Trade & Global Competitiveness)**

**Vertical 2  
Minor Subject – 4 Credits**

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

**Title: Export Management – II (Strategy,  
Digital Trade & Global Competitiveness)  
Course Code: CHMCOMVI9**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	This course focuses on strategic, technological, and competitive dimensions of export management in the contemporary global business environment. It examines export marketing strategies, digital trade platforms, market entry approaches, and institutional support systems that facilitate international business expansion. The course explores trade agreements, export competitiveness, compliance requirements, and the impact of globalization on export performance. It also highlights the role of emerging technologies such as artificial intelligence, blockchain, data analytics, digital logistics, and financial technology in transforming international trade.
2	<b>Vertical 2</b>	Minor
3	<b>Type &amp; Teaching Methods</b>	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	60 Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> <b>CO(A)1:</b> To develop an understanding of strategic approaches to export marketing, international market development, and digital trade ecosystems. <b>CO(A)2:</b> To familiarize students with global trade agreements, compliance requirements, and factors influencing export competitiveness. <b>CO(A)3:</b> To provide knowledge of technology-driven innovations and digital tools used in export logistics, trade facilitation, and supply chain management. <b>CO(A)4:</b> To expose students to emerging trends, fintech applications, sustainability practices, and entrepreneurial opportunities in international trade.	
8	<b>Course Outcomes:</b> Student will be able to <b>CO1:</b> Explain the concepts, strategies, and institutional mechanisms that support export marketing and international business development. <b>CO2:</b> Apply digital trade tools, market intelligence resources, and export promotion strategies to identify and develop international market opportunities. <b>CO3:</b> Analyze the impact of trade agreements, compliance requirements, logistics systems, and technology integration on export competitiveness. <b>CO4:</b> Evaluate emerging trends such as artificial intelligence, blockchain, fintech, sustainable exports, and startup-driven trade models in enhancing global trade performance and competitiveness.	

## Syllabus

### Unit 1: Export Marketing Strategy and Digital Market Development

- **International Market Selection and Entry Strategies:** Direct and indirect exporting, merchant exporters, export houses, use of digital market intelligence tools and global trade databases.
- **Digital Export Marketing:** Role of Business-to-Business (B2B) platforms, e-commerce exports, cross-border digital marketplaces, online branding and digital promotion.
- **Institutional Support for Export Marketing:** India Trade Promotion Organisation (ITPO), Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), and Export Promotion Councils (EPCs).

### Unit 2: Trade Agreements, Global Competitiveness and Emerging Trade Environment

- **Regional and Bilateral Trade Agreements:** Free Trade Agreements (FTA), Comprehensive Economic Partnership Agreement (CEPA), Economic Cooperation and Trade Agreement (ECTA); implications for Indian exporters.
- **Trade Barriers and Compliance Measures:** Tariff and non-tariff barriers, anti-dumping duty, safeguard measures, quality and sustainability standards.
- **India's Export Competitiveness in the Digital Era:** Role of logistics infrastructure, global value chains, trade facilitation measures, and brief overview of World Trade Organization (WTO) as global framework institution.

### Unit 3: Export Logistics, Technology Integration and Smart Supply Chains

- **Technology in Export Logistics:** Electronic Data Interchange (EDI), Port Community Systems (PCS), digital customs clearance, faceless assessment.
- **Artificial Intelligence (AI) and Data Analytics in Trade:** Demand forecasting, risk assessment, supply chain optimization, fraud detection in trade finance.
- **Blockchain and Digital Documentation:** Smart contracts, electronic Bill of Lading (e-BL), digital trade documentation and transparency in global supply chains.

### Unit 4: Export Entrepreneurship, FinTech and Future Trends in Global Trade

- **Export Start-ups and Micro, Small and Medium Enterprises (MSME) Integration:** Government initiatives, digital onboarding, startup export ecosystem.
  - **Financial Technology (FinTech) in Export Trade:** Digital payments, trade finance platforms, foreign exchange management systems, online credit evaluation.
  - **Sustainable and Technology-Driven Exports:** Environmental, Social and Governance (ESG) compliance, green exports, Industry 4.0, role of startups in export growth, role of Artificial Intelligence (AI) in future trade competitiveness.
- AI Tool: Perplexity AI

10

**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

**Attempt all questions.**

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

**Internal Examination: Continuous Evaluation - 40 marks**

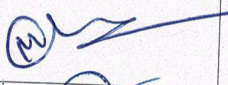
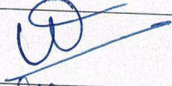
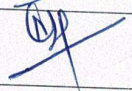
	Assessment / evaluation	Marks
1.	Class Test during the lectures. (MCQs Based)	20
2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	20
<b>TOTAL</b>		<b>40</b>


11

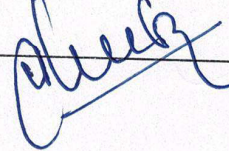
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## Department of Economics:

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.



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

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

**Semester - VI**

**Title: On-the-Job Training**

**Vertical - 6  
OJT Subject - 4 Credits**

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

## Title: Guidelines for On-the-Job Training (OJT)

**Course Code: CHMBMSVI14**

Sr. No.	Heading	Particulars
1	<b>Description the Course:</b>	On-the-Job Training (OJT) provides students with structured experiential learning through supervised training in business and industrial organizations. The course bridges the gap between classroom learning and professional practice by enabling students to apply management concepts, analytical skills, and business knowledge in real workplace settings. It offers exposure to organizational processes, professional ethics, teamwork, communication, and problem-solving while fostering industry readiness. Through practical assignments, workplace observations, and reflective learning, students develop the competencies, confidence, and professional attitude required for successful careers in management and allied fields.
2	<b>Vertical 6</b>	OJT
3	<b>Type Teaching Method</b>	OJT Guidance
4	<b>Credit</b>	4 Credits
5	<b>Hours allotted</b>	120 OJT Hours
6	<b>Marks allotted</b>	100 Marks
7	<b>Course Objectives:</b> Student will be able to <b>CO(A)1:</b> To provide students with practical exposure to organizational functioning and contemporary business practices through structured industry training. <b>CO(A)2:</b> To enable students to apply theoretical knowledge and management concepts to real-world business situations and workplace challenges. <b>CO(A)3:</b> To develop professional competencies including communication, teamwork, analytical thinking, problem-solving, and ethical decision-making. <b>CO(A)4:</b> To enhance students' employability, industry readiness, and understanding of professional responsibilities through experiential learning.	
8	<b>Course Outcomes:</b> <b>CO1:</b> Demonstrate the application of management concepts, business knowledge, and professional skills in a real organizational environment. <b>CO2:</b> Apply workplace communication, teamwork, problem-solving, and ethical practices while performing assigned organizational responsibilities. <b>CO3:</b> Analyze organizational processes, business operations, and workplace challenges to identify opportunities for improvement and learning. <b>CO4:</b> Evaluate personal professional development, industry experiences, and organizational practices through reflective learning, documentation, and presentation of training outcomes.	

## **Guidelines for On-Job Training (OJT)**

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

### **Guidelines for Students:**

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

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

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

**Format of OJT Report**

**Title Page should include:**

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

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

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