



HSNC Board's

Smt. Chandibai Himathmal Mansukhani College (Autonomous)



(Affiliated to the University of Mumbai)

University College Code : 217-JD Office : T14

Principal : Dr. Manju Lalwani Pathak

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

Date: 27th June, 2026

CIRCULAR

The immediate attention of all concerned is invited to this Office Circular No. CHM (A) AC 11/2026 dated 19th June, 2026 regarding Choice Based and Credit Based Syllabus (CBCS), of Smt. CHM College (Autonomous), under the guidelines of University of Mumbai, as per Academic Framework of NEP 2020, for all subjects of T.Y.B.Com in Financial Management 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 Financial Management (SEM-I), S.Y.B.Com in Financial Management (SEM-III) and F.Y.B.Com in Financial Management (SEM-II) & S.Y.B.Com in Financial Management (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 Financial Management coordinated by the Dean, Faculty of Commerce in the meeting of Academic Council held on 20th June, 2026 have been approved.

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

Ulhasnagar – 421003

27th June 2026

Dr. Manju Lalwani Pathak
Principal & Chairperson, Academic Council

Copy forwarded for information to:

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



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

Bachelor of Commerce
(Financial Management)
(Self-Financing Course)

Semester – I

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

PREAMBLE

The Bachelor of Commerce in Financial Management (BFMG) program under the University of Mumbai's Choice Based Credit and Grading System is designed to build strong foundations in finance, accounting, personal financial planning, and investment management. Combining theory with practical application, it equips students with analytical, problem-solving, and financial modelling skills essential for careers in banking, insurance, consultancy, and corporate finance. Emphasizing ethical awareness, leadership, and soft skills, the curriculum fosters well-rounded professionals prepared for industry roles, competitive exams, or further studies, contributing effectively to organizational growth and the evolving global economy.

PROGRAMME OUTCOMES (POs)

PO1 – Disciplinary Knowledge: Demonstrate comprehensive knowledge and coherent understanding of Financial Management, Corporate Finance, Financial Markets, Banking, Insurance, Taxation, Risk Management, FinTech, and related business disciplines within a multidisciplinary context.

PO2 – Practical and Procedural Knowledge: Acquire practical, professional, and procedural knowledge required for financial analysis, investment planning, taxation, banking operations, financial reporting, compliance management, and related financial services, including competencies required for self-employment and entrepreneurship.

PO3 – Disciplinary Skills: Develop specialized skills in financial planning, investment analysis, portfolio management, taxation, financial modelling, risk assessment, and financial decision-making applicable across professional and organisational settings.

PO4 – Application and Extrapolation: Apply theoretical and conceptual knowledge of finance to real-life business situations and emerging financial challenges at local, national, and global levels.

PO5 – Complex Problem Solving: Apply financial knowledge and analytical techniques to identify, evaluate, and solve complex financial and business problems involving investment, taxation, risk management, corporate finance, and financial planning.

PO6 – Critical Thinking: Critically analyse financial information, market trends, regulatory developments, and business situations to make informed and evidence-based decisions.

PO7 – Creativity: Demonstrate innovation and creativity in developing financial strategies, investment solutions, entrepreneurial initiatives, and sustainable business practices.

PO8 – Communication Skills: Communicate financial and business information effectively through written reports, presentations, financial documentation, and professional interactions with diverse stakeholders.

PO9 – Research-related Skills: Formulate research questions, undertake financial and business research, and apply appropriate research methodologies, statistical tools, and data analysis techniques to generate meaningful insights.

PO10 – Coordinating / Collaborating with Others: Work effectively in Multidisciplinary and multicultural teams by demonstrating cooperation, Coordination, professionalism, and interpersonal effectiveness.

PO11 – Leadership Readiness / Qualities: Demonstrate leadership, initiative, accountability, and decision-making abilities while managing financial projects, professional assignments, and community-based activities.

PO12 – Digital and Technological Skills (Digital Literacy): Utilize digital technologies, financial software, spreadsheets, FinTech applications, AI-enabled tools, and information systems for financial analysis, reporting, compliance, and decision-making.

Programme Structure

SEMESTER I

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	CC	Cum. Cr./Sem.
4.5	I	<p style="text-align: center;">2+2+2</p> <p>Financial Accounting I. (2)</p> <p>Financial Accounting II (2)</p> <p>Indian Financial Management System - I (2)</p>	Not applicable.	<p style="text-align: center;">2+2</p> <p>Economics for professional careers-I (2)</p> <p>Choice based (Chose during form filling) (2)</p>	<p style="text-align: center;">2+2</p> <p>Financial Management Project Feasibility Report – I (2)</p> <p>Computer Skills in Financial Modelling – I (2)</p>	<p style="text-align: center;">2+2+2</p> <p>Business Communication Skills (2) OR Communication Skills in Sindhi (2)</p> <p>Environmental Management and Sustainable Development-I (2)</p> <p>Indian Knowledge System (2)</p>	<p style="text-align: center;">2</p> <p>Cocurricular Course – I (2)</p>	22

Programme Structure

SEMESTER II

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	CC`	Cum. Cr./Sem.
4.5	II	<p style="text-align: center;">2+2+2</p> Financial Accounting – III. (2) Financial Accounting – IV (2) Indian Financial Management System - II (2)	<p style="text-align: center;">2</p> Industry & Service management - I (Basics of I & S) (2)	<p style="text-align: center;">2+2</p> Economics for professional careers-II (2) Choice based (Chose during form filling) (2)	<p style="text-align: center;">2+2</p> Financial Management Project Feasibility Report – II (2) Computer Skills in Financial Modelling – II (2)	<p style="text-align: center;">2+2</p> Business Communication Skills (2) OR Communication Skills in Sindhi (2) Environmental Management and Sustainable Development-II (2)	<p style="text-align: center;">2</p> Cocurricular Course – II (2)	<p style="text-align: center;">22</p>

Programme Structure

SEMESTER III

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC	FP, CC	Cum. Cr./Sem.
5	III	<p style="text-align: center;">4+4</p> <p>Security Analysis and Portfolio Management (4)</p> <p>Cost Accounting – I (4)</p>	<p style="text-align: center;">4</p> <p>Industry & Service Management-II (Strategic Financial Management) (4)</p>	<p style="text-align: center;">2</p> <p>Choice based OE (2)</p>	<p style="text-align: center;">2</p> <p>Investment Advisor – I (2)</p>	<p style="text-align: center;">2</p> <p>Business Communication Skills (2) OR हदी भाषा : कौशल के आधार (2) OR लेखन कौशल्ये – १ (कायालयीन लेखनव्यवहार आणि पत्रव्यवहार) (2)</p>	<p style="text-align: center;">2+2</p> <p>Field project (2) Co-curricular (2)</p>	<p style="text-align: center;">22</p>

Programme Structure

SEMESTER IV

Level	Sem	Major	Minor	OE	VSC, SEC (VSEC)	AEC,	FP, CC,	Cum. Cr./Sem.
5	IV	<p style="text-align: center;">4+4</p> <p>Financial Statement Analysis (4)</p> <p>Cost Accounting - II (4)</p>	<p style="text-align: center;">4</p> <p>Industry and Service Management - III (Project & Customer Relationship Management) (4)</p>	<p style="text-align: center;">2</p> <p>Choice based OE (2)</p>	<p style="text-align: center;">2</p> <p>Investment Advisor – II (2)</p>	<p style="text-align: center;">2</p> <p>Business Communication Skills (2) OR हदी भाषा : व्यावहारिक प्रयोग (2) OR लेखन कौशल्ये - २ (महाजालावरील लेखन) (2)</p>	<p style="text-align: center;">2+2</p> <p>Field project (2) Co-curricular (2)</p>	<p style="text-align: center;">22</p>

Programme Structure

SEMESTER V

Level	Sem	Major		Minor	OE	VSC, SEC (VSEC)	AEC	FP, CC	Cum. Cr./Sem.
		Mandatory	Electives						
5.5	V	4+4+2	4	4	-	2	-	2	22
		Corporate Financial Accounting I (4) Corporate Finance I (4) Indian Knowledge Systems in Financial Management (2)	Direct and Indirect Tax I (4)	Industry & Service Management IV (Production, Operations & Design Thinking) (4)		Anti Money Laundering and Counter Terrorist Financing (2)		FP/CEP (2)	

Programme Structure

SEMESTER VI

Level	Sem	Major		Minor	OE	VSC, SEC (VSEC)	AEC	FP, CC	Cum. Cr./Se m.
		Mandatory	Electives						
5.5	VI	4+4+2	4	4	-	-	-	4	22
		Corporate Financial Accounting II (4) Corporate Finance II (4) Social Stock Exchange (2)	Direct and Indirect Tax II (4)	Industry & Service Management V (Integrity, Ethics and Sustainability Management) (4)				OJT (4)	

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

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

Semester- I

Title: Financial Accounting- I

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

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

Title: Financial Accounting- I

Course Code: CHMFMGI1A

Sr. No.	Heading	Particulars
1	Description the Course:	Financial Accounting – I introduce students to the fundamental principles and practices of financial accounting. The course covers the accounting cycle, journal entries, ledger posting, trial balance, and rectification of errors while developing a strong conceptual foundation in accounting principles and conventions. It also familiarizes students with emerging technologies such as AI-driven accounting automation and financial data analytics, enabling them to understand the evolving role of technology in accounting and financial reporting.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures/Discussion/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: Understand the fundamental principles, concepts, conventions, and accounting cycle used in financial accounting.</p> <p>CO(A) 2: Record, classify, and summarize financial transactions by preparing journal entries, ledger accounts, and trial balances.</p> <p>CO(A)3: Identify and rectify accounting errors while applying accounting principles to various business transactions.</p> <p>CO(A) 4: Develop awareness of AI applications, automation tools, and financial data analytics for improving accounting efficiency and reporting.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Apply accounting principles and conventions to record and classify financial transactions accurately</p> <p>CO2: Prepare journals, ledger accounts, trial balances, and rectify accounting errors using appropriate accounting procedures</p> <p>CO3: Differentiate between capital and revenue transactions and assess their impact on financial records.</p> <p>CO4: Demonstrate the use of AI-enabled accounting tools and basic financial data analytics for effective accounting and reporting.</p>

9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Unit 1 – Fundamentals of Accounting</p> <ul style="list-style-type: none"> • Accounting Principles, Concepts and Conventions • Capital and Revenue Transactions- Revenue and Expenditure • Accounting Cycle • Journal Entries • Ledger Posting <p>UNIT II: Accounting Principles and Ai Practices</p> <ul style="list-style-type: none"> • Rectification of Errors • Trial Balance • Financial Data Analytics & Dashboard Reporting • AI and Automation in Accounting • Financial Data Analytics & Dashboard Reporting 																								
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hours Format of Question Paper Attempt any 2 out of 3 questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Question No</th> <th style="width: 60%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Theory / Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Theory / Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>Theory / Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total 30</td> </tr> </tbody> </table> <p>Note: 1. Equal Weightage is to be given to all the units.</p> <p>Internal Examination: Continuous Evolution - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 80%;">Assessment / evaluation</th> <th style="width: 15%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project and presentation / Viva</td> <td style="text-align: center;">10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Theory / Practical	15	Q2	Theory / Practical	15	Q3	Theory / Practical	15			Total 30		Assessment / evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10	2.	Project and presentation / Viva	10
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

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

Semester- I

Title: Financial Accounting- II

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

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

Title: Financial Accounting – II

Course Code: CHMFMGI1B

Sr. No.	Heading	Particulars
1	Description the Course:	Financial Accounting – II builds upon the foundational knowledge of financial accounting by focusing on the preparation and interpretation of final accounts for manufacturing concerns and the accounting treatment of investments in accordance with Accounting Standard (AS) 13. The course equips students with practical skills in preparing manufacturing accounts, trading accounts, profit and loss accounts, balance sheets, and investment accounts. It emphasizes problem-solving, valuation techniques, and accounting for the purchase, sale, and valuation of investments, preparing students for real-world financial reporting and investment accounting.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures/Discussion/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: Understand the preparation and presentation of final accounts of a manufacturing concern.</p> <p>CO(A)2: Apply accounting principles for preparing manufacturing, trading, profit and loss accounts, and balance sheets.</p> <p>CO(A)3: Develop proficiency in accounting for investments in accordance with Accounting Standard (AS) 13.</p> <p>CO(A)4: Solve practical accounting problems involving investment valuation, profit/loss on sale, and valuation adjustments.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Prepare the final accounts of a manufacturing concern, including the calculation of cost of production.</p> <p>CO2: Construct manufacturing accounts, trading accounts, profit and loss accounts, and balance sheets using appropriate accounting procedures.</p> <p>CO3: Apply Accounting Standard (AS) 13 to prepare investment accounts and account for the purchase, sale, and valuation of investments.</p> <p>CO4: Analyze and solve practical accounting problems related to investment accounting and financial reporting with accuracy.</p>

9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Final Accounts of Manufacturing Concern (Sole Proprietor)</p> <ul style="list-style-type: none"> • Manufacturing Account, Trading Account, Profit and Loss Account • Balance Sheet and Calculation of cost of production • Practical Problems <p>UNIT II: Investment Accounting AS- 13</p> <ul style="list-style-type: none"> • Valuation of Investments, Accounting Treatment, Investment Accounts Preparation • Preparation of Investment Account • Profit/Loss on Sale of Investments, Valuation Adjustments • Practical Problems 																											
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern</p> <p style="text-align: center;">Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hours</p> <p style="text-align: center;">Format of Question Paper</p> <p style="text-align: center;">Attempt any 2 out of 3 questions.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Question No</th> <th style="width: 65%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Practical/Theory</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Practical/Theory</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>Practical/Theory</td> <td style="text-align: center;">15</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total 30</td> <td></td> </tr> </tbody> </table> <p>Note:</p> <ol style="list-style-type: none"> 1. Equal Weightage is to be given to all the modules. 2. 15 marks question may be subdivided into 8 marks + 7 marks with Internal options <p>Internal Examination: Continuous Evaluation - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 80%;">Assessment / Evaluation</th> <th style="width: 15%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project /presentation / Viva/ Group Discussion</td> <td style="text-align: center;">10</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total 20</td> <td></td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical/Theory	15	Q2	Practical/Theory	15	Q3	Practical/Theory	15	Total 30				Assessment / Evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10	2.	Project /presentation / Viva/ Group Discussion	10	Total 20		
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

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

Semester- I

Title: Indian Financial Management System - I

**Vertical - 1
Major 3 – 2 Credits**

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

Title: Indian Financial Management System – I

Course Code: CHMFMGI2

Sr. No.	Heading	Particulars
1	Description of the Course:	Indian Financial Management System provides students with a comprehensive understanding of the structure and functioning of India's financial system, including financial institutions, markets, and instruments. The course explores the evolving financial ecosystem by introducing concepts of financial inclusion, digital financial services, Artificial Intelligence (AI), and Financial Technology (FinTech). Students gain practical insights into digital payment systems, AI-driven banking solutions, digital lending, robo-advisory services, and cybersecurity, preparing them to understand the future of finance in a technology-driven economy.
2	Vertical 1	Major
3	Type Teaching Methods	Theory + Practicum Lecture/Discussion/Presentation/Case Studies
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: Understand the structure, components, and significance of the Indian Financial Management System and its regulatory framework.</p> <p>CO(A)2: Explain the role of financial institutions, financial markets, and financial instruments in the Indian economy.</p> <p>CO(A)3: Examine the impact of AI, FinTech, and digital financial services on banking, lending, and investment management.</p> <p>CO(A)4: Develop awareness of cybersecurity challenges, ethical issues, and emerging technological trends in the financial sector.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Describe the structure and functions of the Indian financial system, including major financial institutions, markets, and instruments.</p> <p>CO2: Differentiate between organized and unorganized financial sectors and evaluate the role of financial inclusion and digital financial services.</p> <p>CO3: Analyze the applications of AI and FinTech in banking, digital payments, credit assessment, lending, and investment advisory services.</p> <p>CO4: Evaluate cybersecurity risks, ethical concerns, and the future implications of technological innovations in the financial services industry.</p>

9

Syllabus

UNIT I: Introduction to Indian Financial Management System

- Meaning, objectives, importance
- Structure of Indian Financial System
- Organized and Unorganized Financial Sector
- Financial Institutions in India: RBI, SEBI, NABARD, IRDAI, SIDBI etc.
- Financial Markets in India: Money Market and Capital Market
- Financial Instruments: Shares, Debentures, Bonds, Mutual Funds, etc.
- Financial Inclusion and Digital Financial Services

UNIT II: AI, FinTech & Future of Finance

- Introduction to AI in Finance
- Basics of FinTech and FinTech Ecosystem in India
- Digital Payments Revolution: UPI, Mobile Wallets, Internet Banking, QR payments
- AI Applications in Banking, AI-Based Credit Scoring and Digital Lending
- Robo-Advisory and FinTech Investment Platforms
- Cybersecurity in Finance and Ethical issues in Finance

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Nature of Questions	Marks
Q1	Theory	15
Q2	Theory	15
Q3	Theory	15
		Total 30

Note:

1. Equal Weightage is to be given to all the modules.

Internal Examination: Continuous Evaluation - 20 marks

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

11

REFERENCES:

1. Financial Management Systems – Gerardus Blokdyk
2. Financial Management – P.C. Tulsian, CA Bharat Tulsian and Tushar Tulsian
3. Corporate Laws – CA Munish Bhandari
4. Corporate Governance: Principles, Policies and Practices – A.C. Fernando
5. Business Ethics and Corporate Governance – C.S.V. Murthy
6. Ethics in Finance – John R. Boatright

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

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

Semester- I

**Vertical – 2
Minor – Not Applicable**

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

**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	Description the Course:	This course is designed to equip students with essential economic concepts and tools relevant to decision-making in a professional and business environment. It introduces students to core aspects of business economics, cost estimation, market dynamics and price determination. By integrating theory with real-life examples, the course enables learners to analyse how market forces operate in various competitive settings. The course is tailored to develop critical thinking and economic reasoning skills needed for effective participation in the professional world.
2	Vertical 3	Open Elective
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To understand the scope and importance of Business Economics. CO(A)2: To identify and differentiate between cost concepts and analyze their relevance in economic decision-making CO(A)3: To evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios. CO(A)4: To analyze price determination in various market structures and interpret real-world pricing decisions using case studies.	
8	Course Outcomes: Student will be able to CO1: Explain the role of business economics in solving fundamental economic problems and guiding business strategy. CO2: Identify and differentiate between various types of costs and analyse their relevance in economic decision-making CO3: Evaluate the factors influencing demand and supply and apply the laws of demand and supply to business scenarios. CO4: Analyse price determination in various market structures and interpret real-world pricing decisions using case studies.	

9

Syllabus

UNIT I: Business Economics: An Overview

- **Business Economics:** Meaning, scope and importance of Business Economics, Basic Problems of Business in an Economy.
- **Cost Estimation:** Meaning & Types of Cost, Importance of understanding Costs.

UNIT II: Market Forces and Price Determination

- **Market Forces:** Demand - Meaning and Factors affecting Demand & Law of Demand, Supply - Meaning and Factors affecting Supply & Law of Supply.
AI Tools: Claude AI
- **Price Determination:** Process, Market Equilibrium, Price Determination under Oligopoly & Monopolistic Competition. Real Life Case Study of a Product - Parle-G.

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt all questions.

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

Internal Examination: Continuous Evaluation - 20 marks

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

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2. B. Douglas Bernheim and Michael D. Whinston, *Microeconomics*, Tata McGraw-Hill, 2011.
3. Lipsey, R.G. and A.K. Chrystal, *Economics*, Oxford Univ. Press, 2007.
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6. Stiglitz, J.E. and C.E. Walsh, *Principles of Economics*, W.W. Norton, 2002.
7. Salvatore, D.L., *Microeconomics: Theory and Applications*, Oxford Univ. Press, 2008.
8. Suma Damodaran, *Managerial Economics*, Oxford University Press, 2006.
9. Varian, H.R., *Intermediate Microeconomics: A Modern Approach*, W.W. Norton, 2002.
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11. Koutsoyiannis, A., *Modern Microeconomics*, MacMillan Press, 1979.
12. H.L. Ahuja, *Business Economics*, 1999.
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HSNC Board's

Smt. Chandibai Himathmal Mansukhani College

(Autonomous)

(Affiliated to the University of Mumbai)

University College Code: 217 | JD Office: T14



Estd. Year
1965

Faculty of Interdisciplinary

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

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



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

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

Semester- I

Title: Financial Management Project Feasibility

Report - I

**Vertical - 4
VSC – 2 Credits**

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

Title: Financial Management Project Feasibility Report - I

Course Code: CHMFMGI4

Sr. No.	Heading	Particulars
1	Description of the Course:	The Syllabus introduces students to the core principles and practices of financial management in modern business organizations. The course focuses on the objectives, scope, and functions of financial management, financial decision-making, sources of finance, risk management, and the role of the Chief Financial Officer (CFO). It also covers financial and operating leverage, enabling students to understand the impact of fixed costs and financing decisions on business profitability and risk while emphasizing ethical practices in financial management.
2	Vertical 4	VSC
3	Type Teaching Methods	Theory + Practicum Lecture/Discussion/Presentation/Case Studies
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: Understand the scope, objectives, functions, and significance of financial management in business organizations.</p> <p>CO(A)2: Explain financial decision-making, various sources of finance, and different types of business risk.</p> <p>CO(A)3: Analyze the concepts of operating leverage and financial leverage and their impact on business profitability and financial risk</p> <p>CO(A)4: Develop an understanding of the strategic role of the CFO and the importance of ethics in financial management.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the principles, objectives, and functions of financial management and their application in business decision-making.</p> <p>CO2: Demonstrate ethical decision-making and appreciate the evolving role of the CFO in creating and sustaining organizational value.</p> <p>CO3: Calculate and interpret operating leverage and financial leverage.</p>

9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Foundation of Financial Management</p> <ul style="list-style-type: none"> • Introduction to Financial Management, Scope, Objectives and functions • Profit Maximization and Wealth Maximization Principle • Financial Decision Making, Sources of Finance, Risk and its types • Role of CFO in Modern Business, Ethics in Financial Management <p>UNIT II: Key Functional Decisions in Finance</p> <ul style="list-style-type: none"> • Investment Decision, Dividend Decision, and Liquidity Decision • Financing Decision – Leverage Analysis, Introduction to EBIT and EPS Analysis, Types of Leverages, Operating, Financial and Combined. • Practical Problems 																								
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern</p> <p style="text-align: center;">Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hours</p> <p style="text-align: center;">Format of Question Paper</p> <p style="text-align: center;">Attempt any 2 out of 3 questions:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Question No</th> <th style="width: 60%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Theory / Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Theory / Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>Theory / Practical</td> <td style="text-align: center;">15</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total 30</td> </tr> </tbody> </table> <p>Note:</p> <p>1. Equal Weightage is to be given to all the units.</p> <p style="text-align: center;">Internal Examination: Continuous Evolution - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 85%;">Assessment / evaluation</th> <th style="width: 10%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project and presentation / Viva</td> <td style="text-align: center;">10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Theory / Practical	15	Q2	Theory / Practical	15	Q3	Theory / Practical	15			Total 30		Assessment / evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10	2.	Project and presentation / Viva	10
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		Total 30																							
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1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10																							
2.	Project and presentation / Viva	10																							
11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Advanced Financial Management: Kohok, M. A., Everest Publishing House 2. Financial Management: Inamdar, S. M. Everest 3. Financial Management: Theory, Concepts & Problems: Rustagi, R. P. Galgotia 4. Financial Management: Pandey, I. M. Vikas 																								

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

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

Semester- I

Title: Computer Skills in Financial Modelling - I

**Vertical - 4
SEC – 2 Credits**

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

Title: Computer Skills in Financial Modelling – I

Course Code: CHMFMGI5

Sr. No.	Heading	Particulars
1	Description the Course:	This course is a practical, hands-on course designed to build foundational skills in using Microsoft Excel for financial analysis and modelling. The course introduces intermediate Excel tools such as functions, PivotTables, charts, and scenario analysis techniques that are essential for organizing, interpreting, and visualizing financial data. Students will learn to construct structured financial models that support key business decisions, and develop the ability to analyze financial statements including the balance sheet, income statement, and cash flow statement. By the end of the course, students will be equipped to perform ratio analysis, trend analysis, and simulate business scenarios to evaluate financial performance.
2	Vertical 4	SEC
3	Type Teaching Method	Theory + Practicum Lectures/Discussion/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To introduce intermediate Excel functions and tools essential for financial modelling. CO(A)2: To enhance students' ability to organize, interpret, and visualize financial data using Excel. CO(A)3: To develop proficiency in analyzing financial statements for decision-making. CO(A)4: To equip students with skills to build basic financial models and perform scenario analysis.	
8	Course Outcomes: Student will be able to CO1: Apply Excel functions (e.g., LOOKUP, IF, PivotTables) for financial data analysis. CO2: Prepare structured financial models to support business decisions. CO3: Interpret balance sheets, income statements, and cash flow statements. CO4: Analyze financial performance using ratios and trend analysis in Excel.	

9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Intermediate Level Excel For Financial Modelling</p> <ul style="list-style-type: none"> • Formatting of Excel Sheets, Use of Excel Formula Function. • Advanced Modeling Techniques – Extrapolation, Histogram, Data Filter and Sort, Charts and Graphs. • Table Formula and Scenario Building. • Lookups: V-Lookup, Match & Offset, Pivot Tables. <p>UNIT II: Analysis of Financial Statements</p> <ul style="list-style-type: none"> • Introduction to Financial Statement Analysis. • Financial Reporting Mechanics; Understanding Income Statement, Balance Sheet, Cash Flow Statement. • Financial Analysis Techniques; Inventories, Long Lived Assets, Non-Current Liabilities. • Financial Statement Application; Financial Ratios; Ratio Analysis of Industries; DuPont Analysis. Peer-to-Peer Analysis; Preparation of Financial Analysis Report on an Industry. 																								
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern</p> <p style="text-align: center;">Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hours</p> <p style="text-align: center;">Format of Question Paper</p> <p style="text-align: center;">Attempt any 2 out of 3 questions</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Question No</th> <th style="width: 60%;">Nature of Questions</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>Practical/Theory</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q2</td> <td>Practical/Theory</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">Q3</td> <td>Practical/Theory</td> <td style="text-align: center;">15</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total 30</td> </tr> </tbody> </table> <p>Note:</p> <p>1. Equal Weightage is to be given to all the units.</p> <p>Internal Examination: Continuous Evolution - 20 marks</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 80%;">Assessment / evaluation</th> <th style="width: 15%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Project and presentation / Viva</td> <td style="text-align: center;">10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Practical/Theory	15	Q2	Practical/Theory	15	Q3	Practical/Theory	15			Total 30		Assessment / evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10	2.	Project and presentation / Viva	10
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2.	Project and presentation / Viva	10																							
11	<p>REFERENCE BOOKS:</p> <ol style="list-style-type: none"> 1. Financial Modelling by Simmon Benninga 2. Financia Modelling by Paul Pignataro 																								

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

First Year B. Com.

Semester- I

Vertical – 5

Ability Enhancement Course (AEC) -2 Credits

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

Title: Business Communication Skills
Course Code: CHMBCOMAECI

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

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

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

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

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

Internal Examination: Continuous Evaluation - 20 marks

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


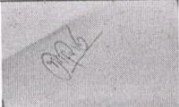
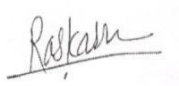
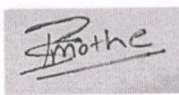
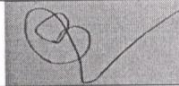
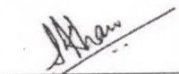
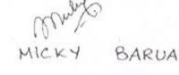

11

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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.
5. Sharma, R. C., and Krishna Mohan. *Business Correspondence and Report Writing*. 4th ed., Tata McGraw-Hill, 2007.
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9. Chaturvedi, P. D., and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. 3rd ed., Pearson Education, 2011.
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12. Ober, Scot. *Contemporary Business Communication*. 9th ed., Cengage Learning, 2014.
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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.
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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 Vidyalkar Institute of technology, Alumni Member	 MICKY BARUA
8.	Ms. Sofy Verghese	Accenture, Industry Representative	

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



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



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

UG First Year

Semester - I

Title: Communication Skills in Sindhi

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

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

Title: Communication Skills in Sindhi
Course Code: CHMSINAECI

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

Syllabus

Unit I – Fundamental of Sindhi Communication

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

Unit II – Functional Communication

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

यूनिट – 1

- समचारी भाषा : 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.

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

Note:

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

Internal Examination: Continuous Evaluation - 20 marks

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

11**REFERENCES:**

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

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

First Year

Semester - I

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

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

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

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

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

9

Syllabus

UNIT I: Ecosystems, Biodiversity and Conservation

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

UNIT II: Human Communities and the Environment

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

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

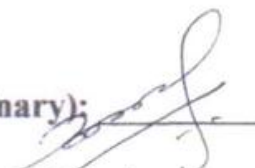
Attempt any 3 out of 4 questions.

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

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

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


 Dr. Nitin Arekar



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

First Year

Semester - I

Title: Indian Knowledge System

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

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

Title: Indian Knowledge System
Course Code: CHMIKSI

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

Syllabus

UNIT I: Introduction

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

UNIT II

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

UNIT III (Select Any FIVE out of the following)

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

10**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

Attempt all questions.

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


Internal Examination: Continuous Evaluation - 20 marks

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

11**REFERENCES:**

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

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


(Dr. Nitin Arekar)



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

First Year

Semester - I

Title: Cocurricular Course I

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

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

Title: Cocurricular Course I
Course Code: CHMCCI6

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

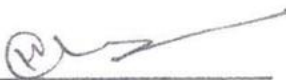
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.</p> <p>CO2: Demonstrate improved communication, leadership, and teamwork skills.</p> <p>CO3: Exhibit increased awareness of social responsibility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

10	Scheme of Examination and Assessment Pattern Based on 3 approved activities		
	External Examination: Semester End External - 30 marks		
	Activity No	Nature of Activities	Marks
	Q1	Title of approved activity 1	10
	Q2	Title of approved activity 1	10
	Q3	Title of approved activity 1	10
	TOTAL		30
	Internal Examination: Continuous Evaluation - 20 marks		
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings

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

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



 Dr. Manju Lalwani Pathak



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

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

Semester- II

Title: Financial Accounting - III

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

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

Title: Financial Accounting-III

Course Code: CHMFMGII1A

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides students with a comprehensive understanding of Departmental Accounting and Branch Accounting. It focuses on the preparation of departmental and branch accounts, allocation of expenses, inter-departmental transfers, and accounting methods for dependent branches through practical problem-solving.
2	Vertical 1	Major
3	Type	Theory
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	500 Marks
7	Course Objectives:	<p>CO(A)1: To develop an understanding of the concepts, principles, and importance of Departmental and Branch Accounting.</p> <p>CO(A)2: To enable students to allocate departmental expenses and account for inter-departmental transfers accurately.</p> <p>CO(A)3: To familiarize students with the classification of branches and accounting procedures for dependent branches.</p> <p>CO(A)4: To develop practical skills in preparing Departmental and Branch Accounts using appropriate accounting methods.</p>
8	Course Outcomes:	<p>Students will be able to</p> <p>CO1: Explain the concepts, objectives, and significance of Departmental and Branch Accounting.</p> <p>CO2: Prepare Departmental Accounts by allocating expenses and recording inter-departmental transfers.</p> <p>CO3: Classify different types of branches and apply appropriate accounting methods for dependent branches.</p> <p>CO4: Prepare Branch Accounts using the Debtors Method and Stock & Debtors Method to solve practical accounting problems.</p>

Syllabus

9

UNIT I: Departmental Accounting

- Introduction and meaning.
- Allocation of Expenses.
- Inter-Departmental Transfer at cost / invoice Price.
- Practical Problems.

UNIT II: Branch Accounts

- Introduction and meaning.
- Classification of Branch.
- Accounting for Dependent Branch not maintaining full books
- Debtor method and Stock & Debtors method.

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

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

Note:

1. Equal Weightage is to be given to all the units.

Internal Examination: Continuous Evolution - 20 marks

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

11

REFERENCES:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advance Accountancy by Shukla and Grewal S. Chand and Company (P) ltd., New Delhi.
3. Jha, Luhar and Sharma, Financial Accounting – I Himalayan Publication.
4. Financial Accounting by Dr. Ashok Sehgal and Dr. Deepak Sehgal - Published by Taxmann Publications Pvt. Ltd.
5. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida

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

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

Semester- II

Title: Financial Accounting - IV

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

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

Title: Financial Accounting - IV
Course Code: CHMFMGII1B

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces students to the preparation, analysis, and interpretation of financial statements. It covers the components of financial statements, basic concepts of cash flow statements, and analytical tools such as ratio analysis, comparative statements, and common-size statements to support informed financial and investment decisions.
2	Vertical 1	Major
3	Type	Theory
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To develop an understanding of the preparation, purpose, and limitations of financial statements. CO(A)2: To familiarize students with the components of financial statements and the basic concept of cash flow statements. CO(A)3: To enable students to apply various tools of financial statement analysis, including ratio analysis, comparative statements, and common-size statements. CO(A)4: To develop analytical skills for interpreting financial information and supporting sound investment and business decisions.	
8	Course Outcomes: Students will be able to CO1. Explain the meaning, objectives, components, and limitations of financial statements. CO2. Interpret Income Statements, Balance Sheets, and understand the basic concept of Cash Flow Statements. CO3. Apply financial analysis tools such as ratio analysis, comparative statements, and common-size statements to evaluate business performance. CO4. Analyze and interpret financial data to support effective investment and financial decision-making.	

9

Syllabus

UNIT I: Understanding Financial Statements

- Meaning and importance of financial statements
- Components: Income Statement and Balance Sheet
- Basic concept of Cash Flow Statement
- Objectives of financial statement analysis
- Limitations of financial statements

UNIT II: Tools of Financial Analysis

- Ratio analysis (liquidity and profitability).
- Comparative financial statements.
- Common size statements.
- Interpretation of financial data using Ai tools.
- Role of analysis in investment decisions

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

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

Note:

1. Equal Weightage is to be given to all the units.

Internal Examination: Continuous Evolution - 20 marks

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

11

REFERENCES:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advance Accountancy by Shukla and Grewal S. Chand and Company (P) ltd., New Delhi.
3. Jha, Luhar and Sharma, Financial Accounting – I Himalayan Publication.
4. Financial Accounting by Dr. Ashok Sehgal and Dr. Deepak Sehgal - Published by Taxmann Publications Pvt. Ltd.
5. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida

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

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

Semester- II

**Title: Indian Financial Management System -
II**

**Vertical - 1
Major - 2 Credits**

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

Title: Indian Financial Management System – II
Course Code: CHMFMGII2

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides students with an understanding of the Indian Capital Market and the corporate financial environment. It covers investment avenues, stock exchanges, investor protection, corporate governance, business ethics, ESG practices, and corporate social responsibility, enabling students to make informed financial and ethical decisions in the corporate world.
2	Vertical 4	Major
3	Type	Theory
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To provide an understanding of the structure and functioning of the Indian Capital Market and various investment avenues. CO(A)2: To familiarize students with investment products, digital investment platforms, and investor protection mechanisms. CO(A)3: To develop knowledge of the corporate financial environment, including the Companies Act, corporate governance, and board structure. CO(A)4: To enhance awareness of corporate ethics, CSR, ESG practices, and the prevention of corporate frauds.	
8	Course Outcomes: Students will be able to CO1: Explain the structure and functioning of the Indian Capital Market and identify various investment options. CO2: Analyse investment avenues such as shares, bonds, debentures, mutual funds, SIPs, and ETFs while understanding investor protection measures. CO3: Describe the corporate financial environment, including the Companies Act, corporate governance framework, and the roles of directors and committees. CO4: Analyze corporate ethical practices, CSR, ESG initiatives, insider trading regulations, whistleblowing mechanisms, and corporate fraud case studies to promote responsible financial decision-making.	

9

Syllabus

UNIT I: Indian Capital Markets & Investment Basics

- Introduction to Capital Market, Structure of Indian Capital Market
- Stock Exchanges in India, Market Indices
- Types of Investments: Shares, Bonds and Debentures, Mutual Funds, SIP and ETF Investments
- Investor Protection, Digital Investment Platforms

UNIT II: Corporate Financial Environment & Governance

- Introduction to Companies Act, Types of Companies, MOA and AOA
- Corporate Governance, Board of Directors, Independent Directors and Committee
- Corporate Ethics, Insider Trading & Whistleblowing, Corporate Social Responsibility (CSR)
- ESG and Sustainable Finance
- Case Study: Using Ai Perplexity Corporate Frauds and Scams

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

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

Note:

1. Equal Weightage is to be given to all the units.

Internal Examination: Continuous Evolution - 20 marks

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

11

REFERENCES:

1. Corporate Governance: Principles, Policies and Practices (3rd Edition) – A. C. Fernando
Publisher: Pearson India
2. Company Law – N. D. Kapoor
3. Investment Analysis and Portfolio Management – Prasanna Chandra

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

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

Semester - II

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

**Vertical - 2
Minor - 2 Credits**

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

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

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

9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Basics of Industry Management</p> <ul style="list-style-type: none"> • Concept of Industry Management, Characteristics of IM, Types, Pros and Cons of Industry Management • Industry Analysis: Framework of Porter's Five Forces, Industry Life Cycle, Technological advancement, Government regulations <p>UNIT II: Basics of Service Management</p> <ul style="list-style-type: none"> • Concept of service and service Management, characteristics of services, importance of service industry • Scope and Classification of services - Specialized services, Customer services and Industrial services, Reasons for growth of service industry in India. 																								
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p>External Examination: Semester End External - 30 marks Time: 1:00 hours Format of Question Paper</p> <p>Attempt all questions.</p> <table border="1" data-bbox="331 932 1495 1121"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Any two out of three (Unit I)</td> <td>15</td> </tr> <tr> <td>Q2</td> <td>Any two out of three (Unit II)</td> <td>15</td> </tr> <tr> <td>TOTAL</td> <td></td> <td>30</td> </tr> </tbody> </table> <p>Internal Examination: Continuous Evaluation - 20 marks</p> <table border="1" data-bbox="347 1230 1490 1383"> <thead> <tr> <th></th> <th>Assessment / evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test during the lectures. (MCQs Based)</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Project / Presentation / Viva / Case Study / Role Play (Any 2)</td> <td>10</td> </tr> <tr> <td>TOTAL</td> <td></td> <td>20</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Any two out of three (Unit I)	15	Q2	Any two out of three (Unit II)	15	TOTAL		30		Assessment / evaluation	Marks	1.	Class Test during the lectures. (MCQs Based)	10	2.	Project / Presentation / Viva / Case Study / Role Play (Any 2)	10	TOTAL		20
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11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Service Sector in India - recent policy initiative a New century publication 2008 2. A. Vijaykumar Service Sector management - An Indian perspective - Bhattacharjee, Jaico publishing House 2011. 																								

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

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

Semester- II

Title: Economics for Professional Careers-II

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

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

Title: Economics for Professional Careers-II

Course Code: CHMECOII4

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

9

Syllabus

Unit I: Demand Forecasting and Capital budgeting

- Demand Forecasting: Meaning, Steps, Characteristics, Importance and Methods.
- Capital Budgeting for New Business: Overview and Importance of capital Budgeting for new business, Steps for Business Plan - Project identification, Project Approval, Project report- Types of Capital Budgeting - Pay Back Period, Net Present Value & Internal Rate of Return
- Case Study of a Business plan through Capital Budgeting.

Unit II: Production Function

- New approach to Production Function: Meaning of production function, Iso-quant, Iso-cost line and Producer's Equilibrium, Types of production function: Short run- Law of variable proportions and long run returns to scale.
- Approaches to Production Function: Traditional Approach and Modern Approach of Production function (Concepts – Technology, Innovation, Research & Development human Capital and Sustainable Production).
- Industrial Visit to Parle G factory for understanding Production Functions

10

Scheme of Examination and Assessment Pattern

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

Format of Question Paper

Attempt all questions.

Question No	Nature of Questions	Marks
Q1	Attempt any two out of three. (Unit I)	15
Q2	Attempt any two out of three. (Unit II)	15
		Total 30

Internal Examination: Continuous Evaluation – 20 marks

	Assessment / evaluation	Marks
1.	Multiple choice questions	20
		Total 20

11

Reference Books:

- 1) Mankiw, N.G., (2009), 'Economics: Principles and Applications', Cengage Learning
- 2) Stiglitz, J.E. and C.E. Walsh, (2002), 'Principles of Economics', W.W. Norton
- 3) Harold Bierman Jr. and Seymour Smidt 'Capital Budgeting: Financial Appraisal of Investment Projects', 8th Edition, MacMillan
- 4) H. Craig Petersen, W. Cris Lewis, (2012), Managerial Economics, 4th Edition, Pearson, Delhi, India
- 5) Nicolas Vandeput, (2018), 'Demand Forecasting Best Practices', Charleston, USA.



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.
(Financial Management)**

Semester- II

**Title: Financial Management Project
Feasibility Report - II**

**Vertical - 4
VSC - 2 Credits**

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

Title: Financial Management Project Feasibility Report – II
Course Code: CHMFMGII4

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides students with a comprehensive understanding of capital structure planning and capital budgeting decisions. It covers theories of capital structure, financial leverage, investment appraisal techniques, and project evaluation. The course also develops practical skills in preparing, interpreting, and presenting project reports for effective financial decision-making.
2	Vertical 4	VSC
3	Type	Theory
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To develop an understanding of capital structure concepts, theories, and factors influencing financing decisions. CO(A)2: To familiarize students with leverage analysis, debt capacity assessment, and capital structure policies in practice. CO(A)3: To equip students with the knowledge and application of capital budgeting techniques for evaluating investment projects. CO(A)4: To develop practical skills in project report preparation, interpretation, and investment decision-making under risk and uncertainty.	
8	Course Outcomes: Students will be able to CO1: Explain the concepts, objectives, theories, and determinants of capital structure and evaluate financing alternatives. CO2: Apply EBIT–EPS and ROI–ROE analyses to assess financial performance and capital structure decisions. CO3: Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV, PI, and IRR, considering risk and capital rationing. CO4: Prepare, interpret, and present project reports to support sound financial planning and investment decision-making.	

9	<p style="text-align: center;">Syllabus</p> <p>UNIT I: Capital Structure Planning</p> <ul style="list-style-type: none"> • Meaning, objectives and components of capital structure, Capital structure theories: NI, NOI, Traditional and MM • Factors affecting capital structure decisions, Assessment of debt capacity of a firm, Capital structure policies in practice • EBIT–EPS Analysis, ROI–ROE Analysis <p>UNIT II: Capital Budgeting Techniques & Project Evaluation</p> <ul style="list-style-type: none"> • Meaning, importance, and rationale of capital budgeting Nature of investment decisions, administrative framework of capital budgeting • Capital Budgeting Techniques: Payback Period, ARR, NPV, PI, IRR Capital budgeting under risk and uncertainty, Capital Rationing • Process and Structure of Report Writing, Interpretation of Project Report, Preparation of Project Report 																								
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p style="text-align: center;">External Examination: Semester End External - 30 marks Time: 1:00 hours Format of Question Paper Attempt any 2 out of 3 questions.</p> <table border="1" data-bbox="284 922 1458 1115"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>Theory / Practical</td> <td>15</td> </tr> <tr> <td>Q2</td> <td>Theory / Practical</td> <td>15</td> </tr> <tr> <td>Q3</td> <td>Theory / Practical</td> <td>15</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">Total 30</td> </tr> </tbody> </table> <p>Note: 1. Equal Weightage is to be given to all the units.</p> <p style="text-align: center;">Internal Examination: Continuous Evolution - 20 marks</p> <table border="1" data-bbox="300 1258 1455 1451"> <thead> <tr> <th></th> <th>Assessment / evaluation</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Project and presentation / Viva</td> <td>10</td> </tr> </tbody> </table>	Question No	Nature of Questions	Marks	Q1	Theory / Practical	15	Q2	Theory / Practical	15	Q3	Theory / Practical	15			Total 30		Assessment / evaluation	Marks	1.	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10	2.	Project and presentation / Viva	10
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11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Advanced Financial Management: Kohok, M. A., Everest Publishing House 2. Financial Management: Inamdar, S. M. Everest 3. Financial Management: Theory, Concepts & Problems: Rustagi, R. P. Galgotia 4. Financial Management: Pandey, I. M. Vikas 																								

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

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

Semester- II

**Title: Computer Skills in Financial
Modeling - II**

**Vertical - 4
SEC - 2 Credits**

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

Title: Computer Skills in Financial Modeling – II
Course Code: CHMFMGII5

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides foundational knowledge and hands-on skills in financial modeling for business and equity research. Students will learn the time value of money, cost of capital, project finance concepts, and leverage measures. The course also builds practical Excel proficiency for financial analysis and guides learners through preparing and forecasting financial statements, conducting valuation using DCF and relative methods, and creating professional equity research outputs.
2	Vertical 4	SEC
3	Type	Theory
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To develop an understanding of core business finance concepts including time value of money, capital structure, and project finance. CO(A)2: To build competency in Excel tools essential for financial modeling and data analysis. CO(A)3: To enable students to construct and forecast key financial statements for equity research. CO(A)4: To equip learners with valuation techniques and the ability to prepare a complete equity research model and presentation.	
8	Course Outcomes: Students will be able to CO1: Apply business finance concepts to evaluate investment decisions and project financing. CO2: Use Excel effectively for financial modeling, data linking, and analysis. CO3: Prepare, analyze, and forecast income statements, balance sheets, and cash flow statements. CO4: Conduct valuation using DCF and relative methods and present a structured equity research report.	

9

Syllabus

UNIT I: Business Finance

- Time value of money; Long term financing;
- Cost of capital; Measure of Leverage
- Project Finance; Project evaluation; stage of project; construction & development phase; funding during investment phase;
- Costs during investment phase; Life of project; Decision making; Cash flow waterfall.
- Basic excel navigation & cell referencing, linking data between worksheets, understanding financial data formats.

UNIT II: Equity Research Modeling

- Prepare an Income Statement, Balance sheet, Cash Flow Statement, Geographic Revenue Sheet, and Segment Revenue Sheet.
- Analyze Revenue Drivers; Forecast Financial Statements
- Income Statement - Compute Margins, Balance Sheet -Compute Ratios, Cash Flow Statement Projection.
- Valuation- Discounted Cash Flow Method (DCF), Valuation – Relative Valuation
- Valuation – Assumptions for Valuation Model, Prepare Valuation Model.
- Prepare Presentation Sheet, Prepare Sector Overview, Company Overview

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions

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

Note:

1. Equal Weightage is to be given to all the units.

Internal Examination: Continuous Evolution - 20 marks

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

11

REFERENCES:

1. Financial Modelling by Simon Benninga
2. Financial Modelling by Paul Pignataro

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

First Year BCOM

Semester- II

Vertical – 5

Ability Enhancement Course (AEC) -2 Credits

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

Title: Advanced Business Communication Skills
Course Code: CHMBCOMAECII

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

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

• **Business Reports & Practical Documentation**

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

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

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

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

All questions are compulsory:

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

Internal Examination: Continuous Evaluation - 20 marks

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


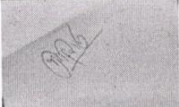
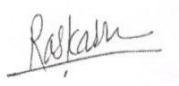
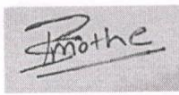
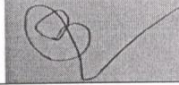
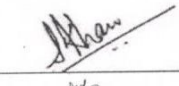
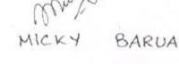

11

REFERENCES:

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

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

Syllabus Committee:

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

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



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



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

First Year

Semester- II

Title: Communication Skills in Sindhi

Vertical - 5

Ability Enhancement Course - 2 Credit

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

Title: Communication Skills in Sindhi
COURSE CODE: CHMSINIIAEC

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

Syllabus

Unit 1: Everyday & Professional Communication in Sindhi

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

Unit 2: Digital & Modern Communication in Sindhi

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

Syllabus

यूनिट १:

- रोज़मरह जी ज़िंदगी में गुप्तगू(सिंधीअ में): वाकुफ़ियत डियण ऐ जाण हासुल करण ,वेनती मोकिलण, अर्जु करण,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

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

Internal Examination: Continuous Evolution - 20 marks

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

11**REFERENCE BOOKS:**

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

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

First Year

Semester - II

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

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

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

Title: Environmental Management and Sustainable Development - II

Course Code: CHMVEC2

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

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

10**Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

Attempt any 3 out of 4 questions.

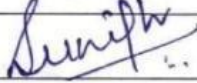
Question No	Nature of Questions	Marks
Q1	Theory Question based on Unit I	10
Q2	Theory Question based on Unit I	10
Q3	Theory Question based on Unit II	10
Q4	Theory Question based on Unit II	10
TOTAL		30

Internal Examination: Continuous Evaluation - 20 marks

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

11**REFERENCES:**

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

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



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

First Year

Semester - II

Title: Cocurricular Course I

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

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

Title: Cocurricular Course I
Course Code: CHMCCI6

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

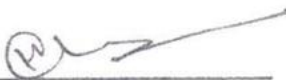
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.</p> <p>CO2: Demonstrate improved communication, leadership, and teamwork skills.</p> <p>CO3: Exhibit increased awareness of social responsibility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

10	Scheme of Examination and Assessment Pattern Based on 3 approved activities		
	External Examination: Semester End External - 30 marks		
	Activity No	Nature of Activities	Marks
	Q1	Title of approved activity 1	10
	Q2	Title of approved activity 1	10
	Q3	Title of approved activity 1	10
	TOTAL		30
	Internal Examination: Continuous Evaluation - 20 marks		
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings

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

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



 Dr. Manju Lalwani Pathak



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

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

Semester- III

**Title: Security Analysis and Portfolio
Management**

**Vertical - 1
Major Subject - 4 Credit**

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

Title: Security Analysis and Portfolio Management

Course Code: CHMFMGIII1

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides a comprehensive exploration of portfolio management, equipping learners with the essential skills and knowledge to navigate the dynamic world of investments. It delves into the theoretical foundations and practical applications of portfolio analysis, valuation, and selection, fostering a deep understanding of risk-return trade-offs and investment strategies. This course is designed to enhance learner's analytical and problem-solving abilities, preparing them for successful careers in financial analysis, portfolio management, investment banking, and related fields. By mastering the concepts and techniques covered, they will be well-positioned to manage their own investments or contribute effectively to professional investment teams, driving value creation in the financial markets.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A)1: To define the fundamental concepts of investment, portfolio management, and the Indian investment environment.</p> <p>CO(A)2: To analyze portfolio revision and evaluation techniques, and evaluate bond valuation methods.</p> <p>CO(A)3: To evaluate economic, industry, and company analysis techniques.</p> <p>CO(A)4: To interpret technical analysis principles and apply various charting and indicator technique.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the differences between investment, speculation, and gambling, and classify various types of investors and calculate expected returns using various models.</p> <p>CO2: Apply Sharpe, Treynor, and Jensen ratios to measure portfolio performance. Calculate bond returns, yield to maturity, yield to call, and bond duration, and assess bond risks.</p> <p>CO3: Forecast economic trends using barometric and econometric models. Analyze financial statements and calculate key financial ratios.</p> <p>CO4: Construct and interpret price charts (line, bar, candlestick). Calculate moving averages, oscillators, and the relative strength index. Compare and contrast fundamental and technical analysis approaches</p>

Syllabus

UNIT I: Portfolio Management – An Introduction & Process

- Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors.
- Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.
- Factors Conducive for Investment in India.
- Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.
- Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.

UNIT II: Portfolio Management – Valuation

- Portfolio Revision – Meaning, Need, Constraints and Strategies.
- Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.
- Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to
- Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration

UNIT III: Fundamental Analysis

- Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Econometric Model Building and Opportunistic Model Building.
- Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics.
- Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Ratio Analysis) and Assessment of Risk (Leverages)

UNIT IV: Technical Analysis s

- Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns.
- Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index
- Market Indicators Fundamental Analysis V/s Technical Analysis

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test /Workshop/ Conference/ Seminar/ Assignment/ Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
		Total 40

11**REFERENCES:**

1. Securities Operations and Risk Management by National Institute of Securities Markets
2. Portfolio Management Services (PMS) Distributors by National Institute of Securities Markets
3. Portfolio Managers by National Institute of Securities Markets
4. Blake, David 1992, Financial Market Analysis , McGraw Hill London
5. Francis J.C Investments, Analysis and Management McGraw Hill New York.
6. Pistolese Clifford Using Technical Analysis Vision Books
7. Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.

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

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

Semester- III

Title: Cost Accounting – I

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

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

Title: Cost Accounting – I
Course Code: CHMFMGIII2

Sr. No.	Heading	Particulars
1	Description the Course:	This course offers a comprehensive exploration of cost accounting principles, equipping learners with essential skills for effective cost analysis, control and decision-making in business. Covering fundamental concepts such as material cost management, labor cost computation, overhead absorption and modern costing techniques like Activity-Based Costing (ABC), the course bridges theoretical knowledge with practical applications. The curriculum emphasizes real-world relevance, demonstrating how these techniques drive budgeting, pricing strategies and operational efficiency across industries like manufacturing, retail and services.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: To explain the fundamental concepts, objectives, and importance of cost and management accounting. CO(A)2: To analyze material storage and record systems, and prepare stock ledger accounts using FIFO and weighted average methods. CO(A)3: To evaluate the methods of employee cost control and apply wage payment and incentive systems. CO(A)4: To assess the impact of overhead allocation on product costing and justify the selection of appropriate absorption methods.	
8	Course Outcomes: Students will be able to CO1: Compare and contrast cost accounting, financial accounting, and management accounting, and apply activity-based costing (ABC) to solve practical problems. CO2: calculate the Economic Order Quantity (EOQ) and demonstrate the preparation of stock ledger accounts. CO3: compute employee costs under various wage systems and calculate labor turnover using replacement and separation method. CO4: apply absorption costing methods to allocate overheads in different scenarios.	

9

Syllabus

UNIT I: Introduction to Cost and Management Accounting

- Meaning, objective and importance of Cost and Management Accounting
- Functions and role of Cost Accounting Department in an organization
- Installation of Cost Accounting System in an organization
- Differentiate between Cost Accounting, Financial Accounting and Management Accounting
- Various elements and classifications of cost and methods of costing
- Digitalization of Cost Accounting

UNIT II: Material Cost

- Meaning, need for and importance of material
- Inventory Control: Stock Levels
- Computation of Economic Order Quantity (EOQ)

UNIT III: Employee Cost

- Meaning and importance of Employee (Labor) cost in an organization
- Employee (Labor) cost control
- Idle Time
- Over Time
- Systems of Wage Payment and Incentives: Time Rate System, Piece Rate System and Premium Bonus Method (Halsey Premium Plan and Rowan Premium Plan)
- Incentive Plans and Productivity Metrics

UNIT IV: Overheads – Absorption Costing Method

- Meaning of Overheads-Production, administrative and selling and distribution
- Classification of overheads into fixed and variable
- Meaning and methods of allocation
- Apportionment and absorption of overheads

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 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test/ Workshop/ Conference/ Seminar/ Assignment/ Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
		Total 40

11

REFERENCES:

1. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
2. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
3. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
4. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
5. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
6. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New
7. Delhernational

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

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

Semester - III

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

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

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

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

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an advanced understanding of strategic financial management and its role in achieving long-term organizational objectives and sustainable value creation. It focuses on strategic financial planning, corporate valuation, capital budgeting, financing decisions, working capital management, and financial risk management from a managerial perspective. The course examines the integration of financial strategy with business strategy while addressing issues related to corporate governance, international finance, ethical decision-making, and technological transformation. It equips students with analytical and strategic skills required to make informed financial decisions in dynamic domestic and global business environments.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: To develop an understanding of strategic financial management concepts and their role in supporting corporate strategy and value creation. CO(A)2: To familiarize students with strategic financial planning, investment appraisal, financing decisions, and working capital management techniques. CO(A)3: To provide knowledge of financial risk management, international financial practices, and corporate governance principles for effective financial decision-making. CO(A)4: To expose students to emerging trends, technological innovations, and ethical considerations influencing strategic financial management.	
8	Course Outcomes: Student will be able to CO1: Explain the concepts, principles, and strategic role of financial management in achieving organizational goals and enhancing shareholder value. CO2: Apply strategic financial planning, capital budgeting, financing, and working capital management techniques to support business decision-making. CO3: Analyze capital structure decisions, financial risks, international financial issues, and corporate governance practices using appropriate financial tools and frameworks. CO4: Evaluate strategic financial alternatives, technological innovations, and ethical considerations to recommend sustainable financial strategies for organizational growth and competitiveness.	

Syllabus

Unit 1: Foundations of Strategic Financial Management

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

Unit 2: Capital Budgeting & Capital Rationing

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

Unit 3: Strategic Financing Decisions

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

Unit 4: Strategic Financial Risk Management

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

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt all questions.

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

Internal Examination: Continuous Evaluation - 40 marks

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

11

REFERENCES:

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

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.
(Financial Management)**

Semester- III

Title: Investment Advisor – I

**Vertical - 4
VSC - 2 Credits**

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

Title: Investment Advisor – I
Course Code: CHMFMGIII3

Sr. No.	Heading	Particulars
1	Description the Course:	This module provides a foundational understanding of the intricate workings of the Indian economy and its financial markets, equipping learners with the knowledge to navigate its complexities. They will explore the regulatory framework, analyze the structure of primary and secondary markets, and apply essential financial tools like cash flow management and budgeting. Furthermore, you will develop a deep understanding of personal financial planning, formulate effective financial strategies, and evaluate client financial positions. By the end of this module, you will be empowered to make informed financial decisions.
2	Vertical 4	VSC
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: Student will be able to	<p>CO(A)1: To provide a comprehensive understanding of the Indian financial system, including its structure, regulators, and the functioning of various market segment.</p> <p>CO(A)2: To introduce the principles of personal financial planning, emphasizing the importance of goal setting, asset allocation, and financial advisory processes.</p> <p>CO(A)3: To equip learners with knowledge of investment instruments, including equity, fixed income securities, real estate, commodities, and derivatives, and how to evaluate and select these investments.</p> <p>CO(A)4: To build analytical skills for financial decision-making, including risk assessment, time value of money, pricing of bonds, and understanding of yield curves and duration.</p>
8	Course Outcomes:	<p>CO1: Explain the structure and role of financial markets in India and identify the key regulators and instruments used in different market segments.</p> <p>CO2: Develop a basic personal financial plan, including budgeting, asset-liability analysis, and applying the concept of time value of money.</p> <p>CO3: Compare and evaluate various investment options such as stocks, bonds, commodities, and derivatives based on risk-return profiles.</p> <p>CO4: Apply key investment principles such as diversification, risk assessment, and bond pricing models to make informed financial decisions.</p>

Syllabus

UNIT I: Introduction To The Indian Financial Markets Personal Financial Planning

- The Indian Economy
- The Indian Financial Market
- Regulators of Financial Markets
- Structure of Financial Markets in India
- Understand the concept of Financial Planning
- Understand the need for financial planning
- Scope of financial planning
- Concept of asset, liabilities and net worth
- Financial Planning process
- Financial advisory and execution
- Time Value of Money
- Calculate the following

UNIT II : Investment Products

- Types of investment, Equity, Fixed Income, Commodities, Real Estate, Structured products, Distressed Securities.
- Other investment opportunities.
- Channels for making investments
- Equity as an investment
- Diversification of risk through equity instruments - Cross sectional versus time series
- Risks of equity investments
- Overview of Equity Market
- Equity research and stock selection
- Debt market and its need in financing structure of Corporates and Government
- Bond market ecosystem
- Risks associated with fixed income securities
- Pricing of Bond
- Traditional Yield Measures, Concept of Yield Curve, Concept of Duration
- Introduction to Money Market
- Introduction to Government Debt Market
- Introduction to Corporate Debt Market
- Small Saving Instruments.
- Basics of Derivatives, Underlying concepts in derivatives
- Types of derivative products, Structure of derivative market
- Purpose of Derivatives, Benefits, Costs and risks of Derivative

10**Scheme of Examination and Assessment Pattern****Paper – 50 Marks****External Examination: Semester End External - 30 marks Time: 1:00 hours****Format of Question Paper****Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Theory/ Practical	15
Q2	Theory	15
Q3	Theory	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / Evaluation	Marks
1.	Class Test /Workshop/ Conference/ Seminar/ Assignment/ Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Project and presentation / Viva	10
		Total 20

11**REFERENCES:**

1. Investment Advisor Level 1- NISM
2. Financial Planning: A Ready Reckoner – Madhu Sinha
3. Fundamentals of Financial Planning – Susan M. Tillery, Thomas N. Tillery
4. Financial Markets and Institutions – Frederic S. Mishkin, Stanley G. Eakins
5. Personal Finance – Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes
6. Indian Financial System – Bharati V. Pathak
7. Investment Analysis and Portfolio Management– Prasanna Chandrakas

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

Second Year B. Com.

**Semester- III
Vertical - 5**

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

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

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

Title: Business Communication Skills
Course Code: CHMBCOMAECIII

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

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

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

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Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

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

Internal Examination: Continuous Evaluation - 20 marks

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



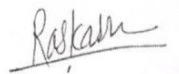
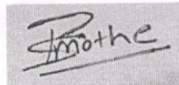
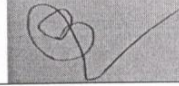
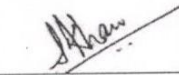
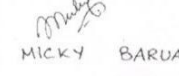

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1. Bovee, Courtland L., and John V. Thill. *Business Communication Today*. 14th ed., Pearson, 2021.
2. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill 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 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	Description the Course:	विद्यार्थियों के लिए हिंदी एक सामान्य भाषा होने के साथ विशेष भाषा तब बन जाती है जब वह हिंदी के माध्यम से अपने कौशल में अभिवृद्धि करें, हिंदी के माध्यम से रोजगार के कई अवसरों को प्राप्त करें, इस दृष्टि से पाठ्यक्रम अत्यंत लाभवर्धक और उपयोगी सिद्ध होगा। हिंदी भाषा में कौशल विकास की असीम 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	Vertical 5	AEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना।</p> <p>CO(A)2: विद्यार्थियों को लेखन, वाचन कौशल से परिचय कराते हुए अभिव्यक्ति की शैलियों का विकास करना।</p> <p>CO(A)3: विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषता दिलाना।</p> <p>CO(A)4: विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।</p>
8	Course Outcomes: Student will be able to	<p>CO1: विद्यार्थियों का लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा।</p> <p>CO2: विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन शक्ति, शैली का विकास होगा।</p> <p>CO3: विद्यार्थियों को लेखन, भाषण कौशल से भाषिक-शक्ति, शैलियों का संवर्धन होगा, विशेषता आएगी।</p> <p>CO4: विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा।</p>

9

Syllabus

UNIT I : हिंदी भाषा कौशल के आधार

1.1 लेखन कौशल का अर्थ एवं स्वरूप, लेखन कौशल की उपयोगिता एवं महत्व

1.2 लेखन कौशल की विधियाँ एवं विशेषताएँ

1.3 वाचन कौशल का अर्थ, स्वरूप एवं विशेषताएँ

1.4 वाचन कौशल की उपयोगिता एवं विधियाँ

UNIT II : हिंदी भाषा कौशल के आधार

2.1 भाषण कौशल का अर्थ एवं स्वरूप

2.2 भाषण कौशल का महत्व एवं उपयोगिता

2.3 भाषण कौशल की विधियाँ एवं विशेषताएँ

2.4 श्रवण कौशल का अर्थ, स्वरूप एवं विशेषताएँ

2.5 श्रवण कौशल का महत्व एवं उपयोगिता

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	प्रश्न 1: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 1 – 15 अंक)
Q2	प्रश्न 2: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)
TOTAL		30

Internal Examination: Continuous Evaluation - 20 marks

Assessment / evaluation	Marks
1. <ul style="list-style-type: none"> • AI Writing Tools की सहायता से हिंदी लेखन कौशल का अभ्यास, भाषा-संपादन, व्याकरण सुधार, सारांश लेखन एवं 	20

		<p>रचनात्मक लेखन करना।</p> <ul style="list-style-type: none"> • AI की सहायता से दिए गए विषयों पर भाषण, लेख, संवाद एवं लघु-प्रस्तुति तैयार करना तथा भाषा, शैली एवं प्रभावशीलता का विश्लेषण करना। • AI Voice Tools का उपयोग करके हिंदी वाचन, भाषण, उच्चारण, स्वर, गति एवं प्रवाह का अभ्यास करना तथा AI आधारित Feedback प्राप्त करना। • AI Speech-to-Text एवं Text-to-Speech Tools की सहायता से श्रवण एवं वाचन कौशल विकसित करना तथा उच्चारण की शुद्धता का अभ्यास करना। • AI की सहायता से Reading Comprehension, प्रश्नोत्तर, शब्दार्थ, शब्दावली (Vocabulary) एवं भाषा-अभ्यास गतिविधियाँ तैयार करना। • AI आधारित Mock Interview, Group Discussion तथा Public Speaking गतिविधियों के माध्यम से भाषण एवं संप्रेषण कौशल विकसित करना। • AI की सहायता से हिंदी Podcast, Audio Narration एवं Listening Exercises तैयार करना तथा श्रवण कौशल का मूल्यांकन करना। 	
	TOTAL		20
11	<p>REFERENCES:</p> <ol style="list-style-type: none"> 1. हिंदी भाषा शिक्षण के विविध आयाम – प्राध्यापक डॉ. राठौर, किन्ले एडिशन। 2. अभिनव पत्र लेखन – डॉ. अनिल सिंह। 3. हिंदी के व्यावहारिक रूप – डॉ. संतोष मोटवानी, परिदृश्य प्रकाशन, मुंबई। 4. हिंदी भाषा लेखन कौशल – गुलीवाला पब्लिकेशन प्राइवेट लिमिटेड। 		

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

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

Semester - III

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

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

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

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

Sr. No.	Heading	Particulars
1	Description the Course:	लेखन ओळख ते लेखन कौशल्य हा बराच मोठा प्रवास आहे. वाचन आणि लेखनाच्या सरावाने, लेखन कौशल्य णवकणसत करता येते. बहुतेक वेळा आपि णमळवलेले ज्ञान हे णलणखत स्वरूपात मांडावे लागते. त्यासाठी आपि लेखन कौशल्याचे योग्य उपयोजन करतो. लेखने म्हिजे 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	Vertical 5	AEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	CO(A)1: कायाजलयीन लेखन व्यवहार स्वरूप समजावून सांगि. CO(A)2: कायाजलयीन पत्रव्यवहाराचे स्वरूप समजावून सांगि., CO(A)3: प्रभावी कायाजलयीन लेखनासाठी आवश्यक असिन्या िमता ऑणि तांत्रांचा पररचय करून देिे,
8	Course Outcomes: Student will be able to	CO1: णवद्यार्थ्यांना कायाजलयीन लेखन व्यवहाराचे स्वरूप समजेल, CO2: णवद्यार्थ्यांना कायाजलयीन पत्रव्यवहाराचे स्वरूप समजेल. CO3: 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

TOTAL		30
Internal Examination: Continuous Evaluation - 20 marks		
	Assessment / evaluation	Marks
1.	<ul style="list-style-type: none"> • AI च्या साहाय्याने जाहीर णनवेदन आणि माणहतीपत्रक तयार करि. त्यामध्ये शीर्जक, उणिष्ट, कायजक्रमाचे वेळापत्रक, सांपकज इत्यादींची आकर्जक मांडी करि. • AI साधने वापरून सभेचे Audio/Video नुसार इणतवृत्त तयार करि. 20 त्यानांतर णवद्यार्थ्यांनी त्यात आवश्यक ती सुधारि करि. • AI चा वापर करून कायाजलयीन णिष्पी तयार करि. त्यातील भार्ा, रचना, औपचाररकता इत्यादींचे परीिि करून सुधाररत णिष्पी तयार करि. • AI साधनांच्या माध्यमातून प्रशासणनक पत्रांचे णवणवध नमुनारूप तयार करि. भार्ेची औपचाररकता तपासि. • AI साधनांच्या साहाय्याने नोकरीसाठी अजज तयार करि. णदलेल्या जाणहरातीवर आधाररत Cover Letter तयार करि. • णवणवध प्रसांगांसाठी AI साधनांच्या आधारे णनमांत्रिपत्र व शुभेच्छापत्र तयार करि. 	20
TOTAL		20
11	REFERENCES: १. प्रशासकीय लेखन, भाषा संचालनालय, महाराष्ट्र शासन, मुंबई, १९९६. २. भाषिक सर्जन आणि उपयोजन, राजन गवस, अरुण शिंदे, गोमटेश पाटील, दर्पण प्रकाशन, पुणे, २०२२. ३. परब प्रकाश, <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	Description the Course:	<p>This student-friendly Co-Curricular Course is uniquely designed to promote holistic development through active participation in various college-based activities. Unlike traditional theory-based subjects, this course emphasizes hands-on involvement and experiential learning. Students are encouraged to explore their interests and talents by engaging in cultural, social, literary, sports, extension, or club-based events conducted by the college throughout the academic year.</p> <p>Participation will be recorded and assessed based on involvement, initiative, team spirit, creativity, and consistency. The aim is to nurture essential life skills such as leadership, communication, collaboration, and responsibility in a supportive, informal setting.</p> <p>This non-theory course offers students the opportunities and the freedom to learn beyond the classroom and grow into well-rounded individuals, contributing positively to campus life and society.</p>
2	Vertical 6	CC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To inculcate a spirit of active participation in cultural, social, environmental, and creative activities.</p> <p>CO(A)2: To enhance personal and interpersonal skills through real-life experiences and teamwork.</p> <p>CO(A)3: To foster a sense of responsibility, leadership, and community engagement among students.</p> <p>CO(A)4: To develop self-confidence and emotional well-being through creative expression and collaboration.</p> <p>CO(A)5: To integrate classroom learning with experiential learning for holistic growth.</p>

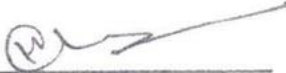
8	<p>Course Outcomes: Student will be able to</p> <p>CO1: Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences.</p> <p>CO2: Demonstrate improved communication, leadership, and teamwork skills.</p> <p>CO3: Exhibit increased awareness of social responsibility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

10	Scheme of Examination and Assessment Pattern Based on 3 approved activities		
	External Examination: Semester End External - 30 marks		
	Activity No	Nature of Activities	Marks
	Q1	Title of approved activity 1	10
	Q2	Title of approved activity 1	10
	Q3	Title of approved activity 1	10
	TOTAL		30
	Internal Examination: Continuous Evaluation - 20 marks		
		Assessment / evaluation	Marks
	1.	Reflective journal	10
	2.	Presentation / Poster presentation / Viva	10
	TOTAL		20

Suggested Readings

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

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



 Dr. Manju Lalwani Pathak



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

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

Semester- III

Title: Field Project

**Vertical - 6
SEC - 2 Credits**

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

Title: Field Project
Course Code:

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

9

Guidelines for Field Project

Following are the general guidelines for the conduct of Field Project (Semester III & IV)
Head of Department / Field Project Co-ordinator

1. To ensure that the Field Project programme aligns with departmental and academic objectives as per the NEP structure within the syllabus framework.
2. Appointment of Field Project Incharges from the faculty of the department for groups of students.
3. To conduct orientation of Field Project Supervisors and decide the timeline of the project.
4. To support the students for the Field Project.

Field Project 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 the following suggested format.

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

10

Scheme of Examination and Assessment Pattern Paper – 30 Marks Externals

Nature of Evaluation	Marks
Field Project Report	30

Internal Examination: Continuous Evaluation - 20 marks

Assessment / Evaluation	Marks
Involvement in Survey / Field Project	05
Field Visit Participation & Completion	10
Overall Impression	05
Total 20	

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**Appendix I
Attendance of the Student: Active Participation**

I, the undersigned **Mr./Ms.** _____, **Roll No.** _____, studying in the _____ **Year** of the Full-time Course, am doing my project work under the guidance of **Dr./Mr./Ms.** _____.

I wish to state that I have met my Internal Guide on the following dates mentioned below for project

Sr. No	Date	Signature of Internal Guide

Signature of the Candidate

Signature of the Field Project Supervisor

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**Appendix II
Name of the Department/College/Institute
Certificate**

I hereby certify that **Mr./Ms.** _____, student of _____, 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.

Field Project Supervisor

Head of the Department / Principal

Board of Examination

Principal & Chief Controller of Examination

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

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

Semester- IV

Title: Financial Statement Analysis

**Vertical - 1
Major Subject - 4 Credit**

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

Title: Financial Statement Analysis

Course Code: CHMFMGIV1

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an in-depth understanding of financial statement analysis for effective managerial decision-making. It covers management and financial accounting fundamentals, tools for financial analysis, preparation and interpretation of cash flow statements, and working capital assessment. Emphasis is placed on analytical techniques such as trend analysis, common-size statements, and operating cycle evaluation to enable informed financial planning.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	CO(A)1: To introduce the concepts, scope, and tools of management and financial accounting. CO(A)2: To develop the ability to analyse and interpret financial statements using various analytical techniques. CO(A)3: To explain the preparation and presentation of cash flow statements as per Accounting Standard 3. CO(A)4: To enable students to estimate and manage working capital requirements in business organisations.
8	Course Outcomes:	Student will be able to CO1: Distinguish between management, financial, and cost accounting for decision-making. CO2: Analyse financial statements using trend, comparative, and common-size techniques. CO3: Prepare and interpret cash flow statements using the indirect method. CO4: Estimate working capital needs and apply operating cycle concepts to business situations.

Syllabus

UNIT I: Introduction to Management Accounting

- Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Limitations
- Introduction to Financial Accounting – Meaning, Nature, Scope, Limitations
- Decision Making Process
- Financial Accounting V/s Management Accounting
- Cost Accounting V/s Management Accounting
- Emergence of Management Accounting
- Tools of Management Accounting

UNIT II: Analysis and Interpretation of Financial Statements

- Analysis and Interpretation of Financial Statements
- Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis
- Relationship between items in Balance Sheet and Revenue statement
- Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement
- Note: (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements

UNIT III: Cash Flow Management

- Meaning of the Term Cash and Cash Equivalents for Cash Flow Statements
- Meaning of the Term Cash Flow and Types of Cash Flow
- Reporting Cash Flows from Operating activities
- Reporting Cash Flows from Investing activities
- Reporting Cash Flows from Financing activities
- Presentation of a Cash Flow Statement with reference to Accounting Standard No. 3 (Indirect method only)

UNIT IV: Working Capital Management

- Concept, Nature of Working Capital, Planning of Working Capital
- Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization
- Operating Cycle Practical Problems

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test /Workshop/ Conference/ Seminar/ Assignment/ Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
		Total 40

11**REFERENCES:**

1. Pandey, I. M. Financial management (11th ed.). Vikas Publishing House.
2. Khan, M. Y., & Jain, P. K. (2018). Management accounting: Text, problems and cases (7th ed.). McGraw Hill Education.
3. Subramanyam, K. R., & Wild, J. J. (2018). Financial statement analysis (11th ed.). McGraw-Hill Education.
4. Accounting Standard 3 – Cash Flow Statement by The Institute of Chartered Accountants of India
5. Financial Of Management Accounting by S.R.Varshney,Wisdomment.

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

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

Semester- IV

Title: Cost Accounting – II

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

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

Title: Cost Accounting – II
Course Code: CHMFMGIV2

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an understanding of advanced cost accounting techniques used for managerial decision-making. It covers cost classification and preparation of cost sheets, marginal costing for short-term decisions, contract costing for long-term projects, and process costing for mass production environments. Students will learn to apply cost concepts to practical business scenarios and interpret cost information for planning and control.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: To familiarize students with functional classification of costs and preparation of cost sheets. CO(A)2: To develop understanding of marginal costing techniques and their managerial applications. CO(A)3: To equip students with knowledge of contract costing procedures and profit recognition. CO(A)4: To introduce students to process costing, including treatment of losses, joint products, and by-products.	
8	Course Outcomes: Students will be able to CO1: Classify various costs and prepare detailed and estimated cost sheets. CO2: Apply marginal costing tools such as contribution, BEP, and margin of safety in decision-making. CO3: Prepare contract accounts, compute profit on incomplete contracts, and present contract-related financial statements. CO4: Prepare process accounts with proper treatment of losses, gains, joint products, and by-products.	

9

Syllabus

UNIT I: Classification of Costs and Cost Sheets

- Functional Classification of elements of cost, Cost heads in cost sheet, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre.
- Cost Sheet, Total Costs and Unit Costs, Different Costs for different purposes.
- Problems sums based on Preparation of cost sheet & Estimated Cost sheet.

UNIT II: Marginal Costing

- Definition and Meaning of Marginal Cost and Marginal Costing
- Applications, advantages, limitations
- Contribution, Breakeven Analysis
- Margin of Safety and Profit Volume Graph
- Practical problems based on Marginal Costing

UNIT III: Contract Costing

- Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee and Accounting for plant used in a contract.
- Accounting treatment of profit on incomplete contracts.
- Contract Profit and Balance Sheet preparation, Escalation clause.
- Problems sums based on Contract Costing.

UNIT IV: Process Costing

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

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test/ Workshop/ Conference/ Seminar/ Assignment/ Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	25
2.	Project and presentation / Viva	15
Total 40		

REFERENCES:

1. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
2. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
3. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
4. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
5. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
6. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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

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

Semester - IV

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

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

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

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

Sr. No.	Heading	Particulars
1	Description the Course:	This course examines the integration of Project Management (PM) and Customer Relationship Management (CRM)—two crucial pillars in modern industry and service sectors. Students will learn foundational concepts of project planning, execution, and evaluation while exploring CRM principles, strategies, technologies, and their application in delivering successful customer-centric projects. The course highlights the synergy between PM and CRM, emphasizing stakeholder needs, customer data management, conflict resolution, CRM implementation, risk management, e-CRM tools, and analytical CRM.
2	Vertical 2	Minor
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: Build foundational understanding of project management methodologies, CRM concepts, and customer-centric project approaches. CO(A)2: Equip students with practical skills for analyzing customer needs, managing stakeholders, and using CRM technologies for effective project execution. CO(A)3: Strengthen the ability to design, implement, and monitor CRM-focused projects, including handling change, challenges, and project risks. CO(A)4: Develop competencies in applying analytical CRM, e-CRM tools, and performance measurement techniques to enhance customer loyalty, satisfaction, and project success.	
8	Course Outcomes: Student will be able to CO1: Explain key concepts of project management and CRM, their principles, types. CO2: Analyze customer needs, stakeholder expectations, and CRM-based strategies that influence project planning and successful execution. CO3: Develop and evaluate CRM implementation plans, project timelines, resource allocation, and risk mitigation strategies. CO4: Apply advanced CRM tools such as e-CRM, customer segmentation, CLV analysis, and predictive analytics to improve customer experience and optimize project outcomes.	

Syllabus

UNIT I: Foundations of Project Management and CRM

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

UNIT II: CRM Strategies for Project Success

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

UNIT III: Project Management for CRM Implementation

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

UNIT IV: Advanced CRM Strategies and Project Optimization

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

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt all questions.

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

Internal Examination: Continuous Evaluation - 40 marks

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

11

REFERENCES:

- Project Management: A Professional Approach by K. Nagarajan - Published by Pearson
- Fundamentals of Project Management by Joseph Heagney - Published by PMI
- Project Management: Concepts, Techniques and Tools by Aditi Jaiswal and Alok Gakhar - Published by Prentice-Hall India
- Project Management: The Indian Context by Prasanna Chandra and K.S. Rajasekaran - Published by McGraw-Hill Education
- Project Management: A Systems Approach to Planning, Scheduling, and Controlling by Raghavan Srinivasan - Published by McGraw-Hill Education
- Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014,

Cambridge.

6. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
7. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.
8. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition.



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.
(Financial Management)**

Semester- IV

Title: Investment Advisor – II

**Vertical - 4
SEC - 2 Credits**

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

Title: Investment Advisor – II
Course Code: CHMFMGIV3

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides a comprehensive understanding of insurance and retirement planning as integral components of personal financial management. It covers insurance fundamentals, regulatory aspects, product types, and ethical practices, along with retirement planning principles, corpus estimation, and evaluation of retirement products. The course equips learners with the skills required for effective financial advising, investment-linked planning, and long-term wealth security.
2	Vertical 4	SEC
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: To explain the fundamentals, principles, and regulatory environment of insurance. CO(A)2: To familiarize learners with various insurance and retirement planning products. CO(A)3: To develop skills for evaluating investment and retirement instruments for clients. CO(A)4: To enable learners to ethically advise and design suitable insurance and retirement portfolios.	
8	Course Outcomes: Students will be able to CO1: Understand and apply key insurance concepts, regulations, and terminologies. CO2: Compare insurance-based investment products with alternatives like mutual funds, PPF, and NPS. CO3: Estimate retirement corpus and evaluate suitable accumulation and distribution products. CO4: Provide ethical, compliant, and client-centric financial and retirement planning advice.	
9	<p style="text-align: center;">Syllabus</p> UNIT I: ESG Investing & Alternative Investments <ul style="list-style-type: none"> • Need, importance & principles of insurance, Insurance Terminologies, Role of insurance in financial planning • IRDAI regulatory overview • Life Insurance: Types of life insurance and General Insurance & its types • Insurance as an Investment • Comparison with mutual funds, PPF, NPS 	

UNIT II: Retirement Planning Fundamentals and Retirement Products

- Need and importance of retirement planning, understanding financial goals related to retirement
- Estimating retirement corpus, calculation of retirement corpus
- Key retirement accumulation products (PF, NPS, pension schemes, annuities)
- Superannuation benefits (basic overview)
- Accumulation related products, Portfolio created by an investment advisor, Distribution related products
- Role of the advisor in retirement planning
- Calculations for retirement planning (basic corpus & withdrawal needs)
- Evaluating retirement products (cost, returns, liquidity, taxation)
- Concept of philanthropy (as part of legacy & end-of-life planning)

10**Scheme of Examination and Assessment Pattern****Paper – 50 Marks****External Examination: Semester End External - 30 marks Time: 1:00 hours****Format of Question Paper****Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Theory/ Practical	15
Q2	Theory	15
Q3	Theory	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / Evaluation	Marks
1.	Class Test /Workshop/ Conference/ Seminar/ Assignment/ Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Project and presentation / Viva	10
		Total 20

11**REFERENCES:**

1. Investment Advisor Level 2- NISM
2. Insurance Principles and Practice – M.N. Mishra & S.B. Mishra
3. Retirement Planning and Employee Benefits – R.K. Gupta
4. Fundamentals of Life Insurance: Theories and Applications" – Kaninika Mishra
5. Risk Management and Insurance" – Dr. P.K. Gupta
6. Principles of Risk Management and Insurance" – George E. Rejda & Rajeev Babel (Indian Edition)

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

Second Year B. Com.

**Semester- IV
Vertical - 5**

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

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

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

Title: Advanced Business Communication Skills
Course Code:CHMBCOMAECIV

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

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

• **Business Reports & Practical Documentation**

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

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

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

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

All questions are compulsory:

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

Internal Examination: Continuous Evaluation - 20 marks

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


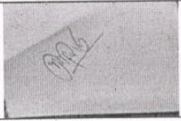

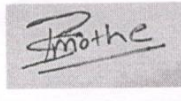
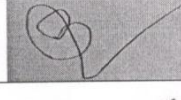
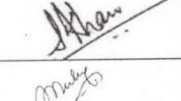
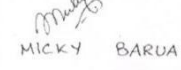

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- 1 Balan, K. R. *Effective Communication*. Himalaya Publishing House, 2004.
- 2 Bovee, Courtland L., and John V. Thill. *Business Communication Today*. 14th ed., Pearson, 2021.

- 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.

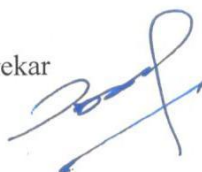
Syllabus Committee:

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)**

**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	Description the Course:	<p>भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो 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	Vertical 5	AEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<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>

8	<p>Course Outcomes: Student will be able to</p> <p>CO1: विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा एवं दक्षता प्राप्त होगी। CO2: विद्यार्थियों को राजभाषा हिंदी के संवैधानिक महत्व की जानकारी प्राप्त होगी। CO3: विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा। CO4: विद्यार्थियों को कारकों, वाक्य रचना एवं भाषिक चिन्हों आदि का ज्ञान प्राप्त होगा।</p>												
9	<p style="text-align: center;">Syllabus</p> <p>UNIT I</p> <ol style="list-style-type: none"> 1. हिंदी भाषा – सामान्य परिचय 2. राजभाषा हिंदी – संवैधानिक महत्व 3. वर्णमाला – स्वर एवं व्यंजन 4. शब्द भेद – सामान्य परिचय (संज्ञा आदि) <p>UNIT II</p> <ol style="list-style-type: none"> 1. वाक्य – सामान्य परिचय 2. वर्तनी – शुद्धता का प्रयोग एवं सावधानियाँ 3. कारक एवं विराम चिन्ह 4. निबंध लेखन – (सामाजिक निबंध, आत्मकथात्मक निबंध, समसामयिक निबंध) 												
10	<p style="text-align: center;">Scheme of Examination and Assessment Pattern Paper – 50 Marks</p> <p>External Examination: Semester End External - 30 marks Time: 1:00 hours Format of Question Paper</p> <p>Attempt all questions.</p> <table border="1" data-bbox="331 1482 1495 1766"> <thead> <tr> <th>Question No</th> <th>Nature of Questions</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>प्रश्न 1: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।</td> <td>(इकाई 1 – 15 अंक)</td> </tr> <tr> <td>Q2</td> <td>प्रश्न 2: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।</td> <td>(इकाई 2 – 15 अंक)</td> </tr> <tr> <td>TOTAL</td> <td></td> <td>30</td> </tr> </tbody> </table> <p style="text-align: center;">Internal Examination: Continuous Evaluation - 20 marks</p>	Question No	Nature of Questions	Marks	Q1	प्रश्न 1: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 1 – 15 अंक)	Q2	प्रश्न 2: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)	TOTAL		30
Question No	Nature of Questions	Marks											
Q1	प्रश्न 1: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 1 – 15 अंक)											
Q2	प्रश्न 2: चार प्रश्नों में से किन्हीं दो प्रश्नों के उत्तर लिखिए।	(इकाई 2 – 15 अंक)											
TOTAL		30											

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

**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	Description the Course:	<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 (अकाउंट) 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	Vertical 5	AEC
3	Type & Teaching Methods	Theory + Practicum Lectures/Discussions/Presentations/Case Studies, etc.
4	Credit	2 Credits

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

Internal Examination: Continuous Evaluation - 20 marks

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

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

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

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

Semester- IV

Title: Field Project

**Vertical - 6
SEC - 2 Credits**

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

Title: Field Project
Course Code:

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

9

Guidelines for Field Project

Following are the general guidelines for the conduct of Field Project (Semester III & IV)
Head of Department / Field Project Co-ordinator

1. To ensure that the Field Project programme aligns with departmental and academic objectives as per the NEP structure within the syllabus framework.
2. Appointment of Field Project Incharges from the faculty of the department for groups of students.
3. To conduct orientation of Field Project Supervisors and decide the timeline of the project.
4. To support the students for the Field Project.

Field Project 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 the following suggested format.

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

10

Scheme of Examination and Assessment Pattern Paper – 30 Marks Externals

Nature of Evaluation	Marks
Field Project Report	30

Internal Examination: Continuous Evaluation - 20 marks

Assessment / Evaluation	Marks
Involvement in Survey / Field Project	05
Field Visit Participation & Completion	10
Overall Impression	05
Total 20	

11

**Appendix I
Attendance of the Student: Active Participation**

I, the undersigned **Mr./Ms.** _____, **Roll No.** _____, studying in the _____ **Year** of the Full-time Course, am doing my project work under the guidance of **Dr./Mr./Ms.** _____.

I wish to state that I have met my Internal Guide on the following dates mentioned below for project

Sr. No	Date	Signature of Internal Guide

Signature of the Candidate

Signature of the Field Project Supervisor

12

**Appendix II
Name of the Department/College/Institute
Certificate**

I hereby certify that **Mr./Ms.** _____, student of _____, 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.

Field Project Supervisor

Head of the Department / Principal

Board of Examination

Principal & Chief Controller of Examination

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

Second Year

Semester - IV

Title: Cocurricular Course

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

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

Title: Cocurricular Course I
Course Code: CHMCCI6

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

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

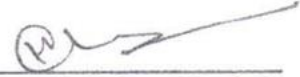
10	<p>Scheme of Examination and Assessment Pattern Based on 3 approved activities External Examination: Semester End External - 30 marks</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Activity No</th> <th style="text-align: center;">Nature of Activities</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q1</td> <td>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> <tr> <td style="text-align: center;">Q3</td> <td>Title of approved activity 1</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">TOTAL</td> <td></td> <td style="text-align: center;">30</td> </tr> </tbody> </table>	Activity No	Nature of Activities	Marks	Q1	Title of approved activity 1	10	Q2	Title of approved activity 1	10	Q3	Title of approved activity 1	10	TOTAL		30
Activity No	Nature of Activities	Marks														
Q1	Title of approved activity 1	10														
Q2	Title of approved activity 1	10														
Q3	Title of approved activity 1	10														
TOTAL		30														

Internal Examination: Continuous Evaluation - 20 marks		
	Assessment / evaluation	Marks
1.	Reflective journal	10
2.	Presentation / Poster presentation / Viva	10
TOTAL		20

Suggested Readings

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

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



Dr. Manju Lalwani Pathak



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

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

Semester- V

Title: Corporate Financial Accounting - I

**Vertical - 1
Major Subject - 4 Credit**

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

Title: Corporate Financial Accounting - I

Course Code: CHMFMGV1

Sr. No.	Heading	Particulars
1	Description the Course:	This course focuses on specialized areas of accounting, including final accounts of banking companies, internal reconstruction of companies, investment accounting as per AS 13, and accounting for foreign currency transactions under AS 11. It covers statutory requirements, capital restructuring methods, accounting for investments, foreign exchange transactions, and related disclosure requirements, with emphasis on practical application and problem-solving.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A)1: Prepare and analyze the final accounts of banking companies in accordance with the Banking Regulation Act, 1949 and relevant regulatory requirements.</p> <p>CO(A)2: Apply accounting principles and legal provisions related to internal reconstruction, including various methods of capital reorganization and their accounting treatment.</p> <p>CO(A)3: Account for investment transactions involving shares, debentures, and preference shares in compliance with AS 13, including valuation and disposal of investments.</p> <p>CO(A)4: Record and report foreign currency transactions and exchange differences in accordance with AS 11 and applicable disclosure requirements.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the statutory and regulatory provisions governing the accounts of banking companies, including reserves, non-performing assets, and classification of advances.</p> <p>CO2: Demonstrate the accounting procedures involved in internal reconstruction, including alteration and reduction of share capital.</p> <p>CO3: Prepare investment accounts for shares, debentures, and preference shares, and calculate the cost and carrying value of investments using appropriate methods.</p> <p>CO4: Analyze and account for foreign currency transactions and exchange rate differences, and apply the disclosure requirements prescribed under AS 11.</p>

Syllabus

UNIT I: Introduction to Corporate Accounting

- Meaning and Scope of Corporate Accounting – Understanding the role, importance, and scope of accounting in corporate entities.
- Statutory Requirements of Corporate Reporting – Overview of Companies Act provisions and Schedule III formats.
- Corporate Accounting Terminology – Explanation of key terms: share capital, reserves, surplus, debentures, etc.
- Users of Corporate Financial Statements – Identification of stakeholders and their information requirements.
- Role of Artificial Intelligence in Corporate Accounting and Financial Reporting, Emerging Technologies in Corporate Accounting: AI and Automation

UNIT II: Final Accounts of Banking Company

- Legal provision in Banking Regulation Act, 1949 relating to Accounts.
- Statutory reserves including Cash Reserve and Statutory Liquidity Ratio.
- Bill purchase and discounted, rebate of bill discounted.
- Final Accounts in prescribed form.
- Non-performing assets and Income from non-performing assets, Classification of Advances, standard, sub - standard, doubtful and provisioning requirement.

UNIT III: Internal Reconstruction

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

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

- For shares (variable income bearing securities), debentures/Preference and shares (fixed income bearing securities).
- Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).
- Columnar format for investment account.

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/ Seminar/ Assignment & Viva (Physical/Online Mode)	10
3.	Project Presentation / Viva / Role Play / Case Study	10
		Total 40

11**REFERENCES:**

1. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
2. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
3. Corporate Accounting (Taxmann) by B. Raman
4. ICAI – Accounting Standards (AS-11 & AS-13)

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

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

Semester- V

Title: Corporate Finance - I

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

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

Title: Corporate Finance - I
Course Code: CHMFMGV2

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an understanding of the principles and practices of corporate finance, focusing on financial decision-making within business organizations. It covers the role of corporate finance, investment decisions and capital budgeting techniques, various sources of long-term and short-term finance, leverage analysis, and the concept and measurement of cost of capital, including weighted average cost of capital. The course emphasizes the application of financial tools and techniques for effective corporate financial management.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: Understand the role and functions of corporate finance and the responsibilities of a corporate financial manager in business organizations. CO(A)2: Evaluate investment opportunities using capital budgeting techniques such as Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR), and Discounted Payback Period. CO(A)3: Analyze various sources of finance and leverage decisions to determine appropriate financing strategies for business enterprises. CO(A)4: Measure and apply the cost of capital, including the computation of Weighted Average Cost of Capital (WACC), for financial decision-making and project evaluation.	
8	Course Outcomes: Students will be able to CO1: Explain the concepts, functions, and significance of corporate finance and the role of a corporate financial manager in business organizations. CO2: Apply capital budgeting principles and techniques to estimate project cash flows, evaluate investment proposals, and make investment decisions. CO3: Identify and analyze various sources of long-term, medium-term, and short-term finance, and assess the impact of financial leverage on business performance. CO4: Compute and interpret the cost of different sources of capital and the Weighted Average Cost of Capital (WACC).	

9

Syllabus

UNIT I: Corporate Finance: An overview

- Function of Finance in a business enterprise
- Emergence of corporate finance as an integral part of business finance
- Need for professional approach in managing corporate finance
- Meaning and scope of AI in financial management, Evolution of AI in corporate finance,
- Role and functions of a Corporate Financial Manager
- Requirements of an efficient Corporate Financial Manager

UNIT II: Investment Decisions

- Introduction, Purpose of Capital Budgeting, Capital Budgeting Process, Types of Capital Investment Decisions
- Project Cash Flows and Net Profit Approval
- Capital Budgeting Techniques (Only Time Adjusted/Discounted Cash Flows) (Net Present Value, Profitability Index (PI), Internal Rate of Return (IRR), Discounted Pay Back)
- Capital Rationing

UNIT III: Types of Financing

- Introduction
- Needs of Finance and Sources: Long Term, Medium Term, Short Term
- Use of Generative AI (e.g., ChatGPT, Gemini, Copilot) in financial analysis and reporting
- AI-powered financial dashboards and business intelligence tools

UNIT IV: Cost of Capital

- Introduction
- Definition and Importance of Cost of Capital
- Measurement of Cost of Capital
- Weighted Average Cost of Capital

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/ Seminar/ Assignment & Viva (Physical/Online Mode)	10
3.	Project Presentation / Viva / Role Play / Case Study	10
		Total 40

11

REFERENCES:

1. I.M. Pandey – Financial Management (Vikas Publishing House)
2. Prasanna Chandra – Financial Management: Theory and Practice (McGraw Hill)
3. Khan & Jain – Financial Management (McGraw Hill Education)
4. S. N. Maheshwari – Financial Management Principles and Practice
5. R. P. Rustagi – Financial Management: Theory, Concepts and Problems

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

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

Semester- V

**Title: Indian Knowledge Systems in Financial
Management**

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

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

Title: Indian Knowledge Systems in Financial Management

Course Code: CHMFMGV3

Sr. No.	Heading	Particulars
1	Description the Course:	In an era marked by global fiscal stress, governance failures, ethical lapses, and sustainability challenges, there is a renewed international search for governance frameworks that integrate efficiency with ethics. Indian Knowledge Systems (IKS), particularly as articulated in Kautilya's Arthashastra, offer a sophisticated and historically tested model of public financial administration, accountability, and welfare-oriented taxation that resonates strongly with contemporary global concerns.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives:	<p>CO(A)1: To analyse Indian Knowledge Systems related to public financial administration, ethical governance, and taxation in historical and contemporary contexts.</p> <p>CO(A)2: To evaluate fiscal principles and accountability mechanisms articulated in Kautilya's Arthashastra and classical Indian texts in comparison with modern governance frameworks.</p> <p>CO(A)3: To integrate ethical, administrative, and economic perspectives from Indian Knowledge Systems to address current global challenges in public finance and governance.</p> <p>CO(A)4: To critically assess the relevance and applicability of ancient and medieval Indian fiscal models for strengthening transparency, sustainability, and welfare orientation in present day public administration.</p>
8	Course Outcomes:	<p>Students will be able to</p> <p>CO1: Examine and interpret public expenditure, auditing, taxation, and accountability systems in ancient and medieval India using analytical frameworks.</p> <p>CO2: Compare and evaluate Indian fiscal and governance principles with contemporary national and international public finance practices.</p> <p>CO3: Apply and synthesise concepts from Indian Knowledge Systems to analyse ethical governance and financial administration in modern institutional settings.</p> <p>CO4: Formulate and justify evidence-based arguments on the global relevance of Indian Knowledge Systems in promoting ethical, accountable, and sustainable public finance.</p>

9

Syllabus

UNIT I: Public Financial Administration and Ethical Governance

- Principles of public expenditure, Budget preparation and control mechanisms, Salary administration, maintenance of storehouses, and acquisition of valuables
- Annual accountability reports and the closing of books, Role and process of royal auditors 17, Audit procedures: submission of sealed accounts, prohibition of collusion and annual audits at the end of the financial year (full moon of Asadha), Internal controls to prevent fraud and misuse of resources
- Codification of financial rules and regulations, Organizational structure to minimize conflicts of interest, Role of ethics in accounting, prevention of corruption, and maintenance of law and order
- Application of Kautilya's principles in modern accounting and governance, Comparative study with current Indian government finance systems, Lessons for modern-day financial administration

UNIT II: Taxation Systems in Ancient India

- Taxation as Rajadharma and Lokasangraha, State responsibility, welfare orientation, and redistribution, Ethical limits on taxation and protection of taxpayers
- Equity, certainty, convenience, and economy in Indian thought, Accountability of the ruler and revenue officials, Overview of partial and general tax incidence in traditional economies
- References to taxation in the Ramayana and Mahabharata, Manu Smriti: moderation, fairness, and social order, Kautilya's Arthashastra: systematic revenue framework, tax administration, and welfare measures
- Mauryan Revenue System, Gupta Revenue System, Chola and Vijayanagar Fiscal Practices
- Sultanate Period, Mughal Administration

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical / Theory	15
Q2	Practical / Theory	15
Q3	Practical / Theory	15
Total 30		

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Project Presentation / Viva / Role Play / Case Study	10
Total 20		

REFERENCES:

1. Arthashastra Kautilya. (2016). The Arthashastra (R. Shamasastri, Trans.). New Delhi, India: Penguin Classics.
2. Rangarajan, L. N. (1992). Kautilya: The Arthashastra. New Delhi, India: Penguin India.
3. Maheshwari, S. R. (2020). Indian administration (8th ed.). New Delhi, India: Orient Blackswan.
4. Indian Political Thought Varma, V. P. (2017). Indian political thought. New Delhi, India: Vikas Publishing House.
5. Corporate Governance Tricker, B. (2020). Corporate governance: Principles, policies, and practices (4th ed.). Oxford, UK: Oxford University Press.

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

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

Semester- V

Title: Direct and Indirect Tax – I

**Vertical - 1
Major Electives - 4 Credits**

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

Title: Direct and Indirect Tax – I
Course Code: CHMFMGV4

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides a comprehensive understanding of the fundamental concepts of Direct Taxes and the provisions of the Income Tax Act. It covers the computation of taxable income under the heads Salary, Income from House Property, and Capital Gains, along with an introduction to tax planning techniques. The course emphasizes the practical application of tax laws for accurate tax computation and effective tax management.
2	Vertical 1	Major Electives
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: Student will be able to CO(A)1: Understand the basic concepts and provisions of direct taxation and their application in the Indian tax system. CO(A)2: Compute taxable income under the heads Salary, Income from House Property, and Capital Gains in accordance with the relevant provisions of the Income Tax Act. CO(A)3: Apply tax laws and procedures to determine tax liability and ensure compliance with statutory requirements. CO(A)4: Evaluate and implement tax planning strategies within the legal framework to optimize tax obligations.	
8	Course Outcomes: CO1: Explain the fundamental concepts, principles, and provisions of direct taxation under the Income Tax Act. CO2: Calculate income taxable under the heads Salary, Income from House Property, and Capital Gains using relevant tax provisions. CO3: Analyze tax-related information and determine the tax liability of individuals based on applicable laws and regulations. CO4: Demonstrate the use of legitimate tax planning techniques to minimize tax liability while ensuring compliance with legal requirements.	

9

Syllabus

UNIT I: Fundamentals of Direct Tax and Heads of Income

- Concept of Direct Tax, Constitutional Framework of taxation in India, Tax Authorities and Administration
- Computation of Residential Status and Scope of Total Income
- Heads of Income - Overview
- Income from House Property

UNIT II: Heads of Income -II

- Income from Salary and taxable perquisites
- Computation of Taxable Income
- Tax Treatment of Business gains and Professional Income
- Capital Gains – Short term vs Long term Indexation
- Income from other sources

UNIT III: Tax Planning and Investment Decisions

- Section 80C, 80D, 80DD, 80E, 80TTA, 80U Deductions
- Tax Saving Investment Options – PPF, ELSS, NPS etc
- Double Taxation and Avoidance Agreement (DTAA)
- AI tools for Tax Planning for Investors

UNIT IV: COMPUTATION OF TOTAL INCOME

- Practical Problems on Computation of Total Income
- Hands on Training: ITR Filing

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/ Seminar/ Assignment & Viva (Physical/Online Mode)	10
3.	Project Presentation / Viva / Role Play / Case Study	10
Total 40		

11	REFERENCES: <ol style="list-style-type: none"><li data-bbox="284 235 1460 302">1. Income Tax Act, 2025, Dr. Girish Ahuja, CA. (Adv.) Rahul Agrawal, Commercial Law Publishers<li data-bbox="284 309 1436 376">2. Income Tax Act, 2025 – India’s New Direct Tax Law After 60+ Years – Commercial Law Publishers<li data-bbox="284 383 1125 416">3. Income Tax Act, 2025, Taxmann's Editorial Board, Taxmann<li data-bbox="284 423 1420 488">4. Income Tax Act 2025—Annotated and Comparative Edition by Taxmann's Editorial Board Taxmann Books
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

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

Semester - V

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

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

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

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

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

Syllabus

Unit 1: Fundamentals of Production and Service Management

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

Unit 2: Production Planning and Quality Management

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

Unit 3: Design Thinking and Innovation

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

Unit 4: AI Tools in Production and Service Management

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

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt all questions.

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

Internal Examination: Continuous Evaluation - 40 marks

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

11

REFERENCES:

1. Mahadevan, B. (2015). *Operations management: Theory and practice* (3rd ed.). Pearson India.
2. Chary, S. N. (2019). *Production and operations management* (7th ed.). McGraw Hill Education India.
3. Heizer, J., Render, B., & Munson, C. (2023). *Operations management: Sustainability and supply chain management* (14th ed.). Pearson.

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|--|---|
| | <p>4. Fitzsimmons, J. A., Fitzsimmons, M. J., & Bordoloi, S. (2022). <i>Service management: Operations, strategy, information technology</i> (10th ed.). McGraw-Hill Education.</p> |
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

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

Semester- V

**Title: Anti Money Laundering and Counter
Terrorist Financing**

**Vertical - 4
VSC - 2 Credits**

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

Title: Anti Money Laundering and Counter Terrorist Financing

Course Code: CHMFMGV6

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an understanding of the concepts, legal framework, and compliance requirements related to Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CFT). It covers the stages and impact of money laundering, the provisions of the Prevention of Money Laundering Act (PMLA), 2002, KYC and customer due diligence requirements, reporting obligations, and the role of regulatory authorities. The course also examines international AML–CFT standards, risk-based compliance approaches, emerging challenges in digital finance, and practical case studies to develop awareness and compliance capabilities in the financial sector..
2	Vertical 4	VSC
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	<p>Course Objectives: Student will be able to</p> <p>CO(A)1: Understand the concepts, processes, and implications of money laundering and terrorist financing, and their impact on the economy and society.</p> <p>CO(A)2: Compute taxable income under the heads Salary, Income from House Property, and Capital Gains in accordance with the relevant provisions of the Income Tax Act.</p> <p>CO(A)3: Apply tax laws and procedures to determine tax liability and ensure compliance with statutory requirements.</p> <p>CO(A)4: Evaluate and implement tax planning strategies within the legal framework to optimize tax obligations.</p>	
8	<p>Course Outcomes:</p> <p>CO1: Understand the concepts, processes, and implications of money laundering and terrorist financing, and their impact on the economy and society.</p> <p>CO2: Examine the legal and regulatory framework governing AML–CFT in India, particularly the provisions of the Prevention of Money Laundering Act (PMLA), 2002.</p> <p>CO3: Apply AML–CFT compliance requirements, including KYC, Customer Due Diligence (CDD), risk assessment, and reporting obligations in financial institutions.</p> <p>CO4: Evaluate global AML–CFT standards, emerging challenges</p>	

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Syllabus

UNIT I: Introduction to Money Laundering and Terrorist Financing and Legal Framework for AML–CTF in India

- Concept and meaning of money laundering, Stages of money laundering: Placement, Layering, Integration, Terrorist financing and proliferation financing
- Economic and social impact of money laundering, Global and Indian initiatives to combat money laundering, Prevention of Money Laundering Act, 2002 – objectives and scope
- Scheduled offences under PMLA, Authorities under PMLA – FIU-IND, Enforcement Directorate, Penalties and punishments for money laundering, Maintenance of records and reporting obligations
- AI-based transaction monitoring systems, Predictive analytics for identifying high-risk customers

UNIT II: AML–CTF Compliance and KYC Framework and Global Standards and Case Studies

- Know Your Customer (KYC) – concept and importance, Customer Due Diligence (CDD) and Enhanced Due Diligence (EDD), Risk-based approach to AML–CTF, Suspicious Transaction Reports (STRs) and Cash Transaction Reports (CTRs)
- Role of compliance officers and internal controls, Financial Action Task Force (FATF) – role and recommendations
- International AML–CTF standards and best practices, Trade-based money laundering
- Case studies on money laundering and terrorist financing

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Theory/ Practical	15
Q2	Theory/ Practical	15
Q3	Theory/ Practical	15
Total 30		

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Project Presentation / Viva / Role Play / Case Study	10
Total 20		

11

REFERENCES:

1. RBI & Government of India publications on AML–CTF
2. Taxman, Prevention of Money Laundering Act (Latest Edition)

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

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

Semester- V

Title: Community Engagement Project (CEP)

**Vertical - 6
CEP - 2 Credits**

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

Title: Community Engagement Project (CEP)

Course Code: CHMFMGV7

Sr. No.	Heading	Particulars
1	Description the Course:	The Community Engagement Program is an experiential learning course designed to connect students with society through meaningful community service and field-based activities. The course encourages students to identify social issues, work collaboratively with community stakeholders, and contribute towards sustainable development. It promotes civic responsibility, ethical values, leadership, teamwork, and problem-solving skills while enabling students to apply classroom knowledge to real-life community challenges.
2	Vertical 6	Community Engagement Project (CEP)
3	Type Teaching Method	Discussion + Report Writing
4	Credit	2 Credits
5	Hours allotted	45 Hours (30 hrs Field Work+ Survey) + (15hrs (Discussion + Report Writing)
6	Marks allotted	50 Marks
7	Course Objectives: Student will be able to CO(A)1: Develop a sense of social responsibility, civic consciousness, and community participation. CO(A)2: Understand community needs and contribute to solving local social, environmental, and economic issues. CO(A)3: Enhance leadership, communication, teamwork, and interpersonal skills through field-based activities. CO(A)4: Apply academic knowledge and ethical values in planning and executing community development initiatives.	
8	Course Outcomes: CO1: Demonstrate active participation in community service and civic engagement activities. CO2: Identify and analyze community issues and propose practical, sustainable solutions. CO3: Collaborate effectively with community members and organizations while exhibiting leadership and teamwork skills. CO4: Reflect on the social impact of their engagement and demonstrate ethical values, empathy, and responsible citizenship.	

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Indicative Topics for CEP

- Financial planning for migrant workers and their families
- Managing seasonal cash flows in fishing and coastal occupations
- Financial management for tourism-based small businesses
- Financial awareness for street food vendors and home-based food units
- Managing finances for self-employed artisans and craftsmen
- Financial planning for newly married couples
- Financial management for senior citizens and dependents
- Understanding mutual funds at a beginner level
- Financial decision-making during price inflation
- Managing household finances during medical emergencies
- Financial literacy for first-time women earners
- Financial planning for cooperative society members
- Managing finances for event-based and festival businesses
- Awareness of gold loans and informal lending practices
- Financial management for transport workers and drivers
- Understanding microfinance and its benefits
- Financial planning for students and young adults
- Managing finances for small repair and service units
- Understanding basic financial contracts and agreements
- Financial management for religious and community institutions
- Managing finances during job loss or income instability
- Financial awareness for persons entering retirement schemes
- Financial planning for skill-based workers and freelancers
- Financial management for community-based entrepreneurship

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

30 hrs (Field Work+ Survey) + 15hrs (Discussion + Report Writing): Total - 45 hrs.

Question No	Questions	Marks
Q1	Objectives, Literature Review, Methodology, Data Analysis, Conclusion and Recommendations	15
Q2	Overall Project Report Structure and Style	05
Q3	Presentation Skills & Communication	10
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

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

**Smt. Chandibai Himathmal Mansukhani College
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**Third Year B. Com.
(Financial Management)**

Semester- VI

Title: Corporate Financial Accounting - II

**Vertical - 1
Major Subject - 4 Credit**

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

Title: Corporate Financial Accounting - II

Course Code: CHMFMGVII

Sr. No.	Heading	Particulars
1	Description the Course:	This course focuses on advanced areas of financial accounting, including the preparation of final accounts of general insurance companies, accounting for amalgamation and absorption in accordance with AS 14, underwriting of shares and debentures, and company liquidation. It covers the relevant legal provisions, accounting treatments, and preparation of prescribed statements and accounts. The course emphasizes practical problem-solving and the application of accounting principles in corporate and insurance sector transactions.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives:	<p>CO(A)1: Prepare and interpret the final accounts of general insurance companies in the prescribed format and understand the accounting treatment of insurance-specific transactions.</p> <p>CO(A)2: Apply the principles of AS 14 to account for amalgamation and absorption, including the computation of purchase consideration and related adjustments.</p> <p>CO(A)3: Analyze and account for underwriting transactions involving shares and debentures, including the determination of underwriters' liabilities and related journal entries.</p> <p>CO(A)4: Prepare statements and accounts relating to company liquidation, including the statement of affairs, deficiency/surplus account, and liquidator's final statement of account.</p>
8	Course Outcomes:	<p>Student will be able to</p> <p>CO1: Explain the accounting concepts, terminology, and reporting requirements relating to general insurance companies and prepare their final accounts in the prescribed format.</p> <p>CO2: Demonstrate the accounting procedures for amalgamation and absorption, including the calculation of purchase consideration and treatment of inter-company balances and adjustments.</p> <p>CO3: Calculate and record underwriting transactions for shares and debentures, and determine the liability of underwriters under different underwriting arrangements.</p> <p>CO4: Prepare and analyze the statement of affairs, deficiency/surplus account, and liquidator's final statement of account in the process of company liquidation.</p>

Syllabus

UNIT I: Final Accounts of Insurance Company (Excl. Life Insurance)

- General Insurance- Various types of insurance, like fire, marine, Miscellaneous.
- Special terms like premium, claims, commission, Management expenses, Reserve for Unexpired risk, reinsurance.
- Final Accounts in a prescribed form. Revenue Statement Form B RA, Profit / Loss Account Form B-PL and Balance Sheet Form B-BS.

UNIT II: AS-14 - Amalgamation, Absorption (excluding inter-company holding)

- In the nature of merger and purchase with corresponding accounting treatments of Pooling of interests and purchase method respectively.
- Meaning and Computation of purchase consideration. Inter-company debtors, creditors, Loan, bills, loading in stock.
- Practical problems

UNIT III: Underwriting of Shares and Debentures

- Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract.
- Practical problems: Benefit given to Underwriters & Benefit not given to Underwriters including Journal Entries.

UNIT IV: Liquidation of Companies

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

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/ Seminar/ Assignment & Viva (Physical/Online Mode)	10
3.	Project Presentation / Viva / Case Study / Role Play	10
		Total 40

11**REFERENCES:**

1. Corporate Accounting by S. N. Maheshwari, Sharad K. Maheshwari & Suneel K. Maheshwari
2. Advanced Accounts / Advanced Accountancy by R. L. Gupta & M. Radhaswamy
3. Advanced Accounts (Vol. II) by M. C. Shukla & T. S. Grewa
4. Corporate Accounting by Prashanta Athma & N. Rajyalaxmi (Himalaya Publishing House)

**Smt. Chandibai Himathmal Mansukhani College
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**Third Year B. Com.
(Financial Management)**

Semester- VI

Title: Corporate Finance - II

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

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

Title: Corporate Finance - II
Course Code: CHMFMGV12

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides an understanding of key concepts in financial management, focusing on risk and return, capital structure decisions, cash management, and receivables management. It covers the measurement of risk and return, theories and determinants of capital structure, dividend policy, cash forecasting and management techniques, and credit and receivables management. The course emphasizes practical applications and analytical tools used in making effective financial decisions for business organizations.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	Course Objectives: CO(A)1: Understand and evaluate the relationship between risk and return and their significance in financial decision-making. CO(A)2: Analyze capital structure decisions using relevant theories and techniques, including EBIT–EPS analysis and dividend policy considerations. CO(A)3: Apply cash management principles and techniques to ensure efficient liquidity planning and utilization of funds. CO(A)4: Assess and manage receivables effectively through credit evaluation, credit policy formulation, and control mechanisms to improve working capital management.	
8	Course Outcomes: Students will be able to CO1: Calculate and interpret various measures of return and risk, and evaluate their implications for financial decision-making. CO2: Analyze capital structure alternatives using EBIT–EPS analysis, cost of capital concepts, and capital structure theories to identify optimal financing decisions. CO3: Apply cash forecasting and cash management techniques to manage liquidity, cash surpluses, and short-term investments effectively. CO4: Evaluate and manage accounts receivable through credit assessment, credit policy decisions, ageing analysis, and receivables control techniques.	

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Syllabus

UNIT I: Risk and Return

- Introduction, Meaning of Return Types of Return – Holding Period Return
- Annualized Return, Expected Return
- Meaning of Risk, Types of Risk – Business Risk, Financial Risk, Interest Rate Risk, Market Risk and Liquidity Risk (Including Practical Problems)

UNIT II: Capital Structure Decisions

- Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure
- EBIT–EPS Analysis
- Cost of Capital, Capital Structure and Market Price of Share
- Capital Structure Theories. Dividend Policy – Payout Ratio (Including Practical Problems)

UNIT III: Cash Management

- Introduction, Motives for holding cash
- Aspects of cash management. Long-term cash forecasting, Reason for cash surplus
- Cash management: Basic strategies, Cash Management, Techniques/ Processes, Marketable Securities (Including Practical Problems).

UNIT IV: Receivable Management

- Introduction
- Aspects of Receivable Management
- Credit Policy, Credit Evaluation, Credit Granting Decision, Control on Accounts Receivable (Including Practical Problems)
- Ageing Schedule

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/ Seminar/ Assignment & Viva (Physical/Online Mode)	10
3.	Project presentation / Viva / Case Study / Role Play	10
Total 40		

REFERENCES:

1. Prasanna Chandra — Financial Management: Theory and Practice, McGraw Hill Education
2. Rustagi, R. P. — Financial Management: Theory, Concepts and Problems, Taxmann Publications.
3. Maheshwari, S. N. — Financial Management: Principles and Practice, Sultan Chand & Sons

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

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

Semester- VI

Title: Social Stock Exchange

**Vertical - 1
Major - 2 Credits**

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

Title: Social Stock Exchange
Course Code: CHMFMGVI3

Sr. No.	Heading	Particulars
1	Description the Course:	This course introduces the social sector ecosystem, social enterprises, and the emerging concept of the Social Stock Exchange (SSE) in India. It examines the role of social enterprises in achieving sustainable development goals, the regulatory framework governing SSE, and the processes of registration, listing, and fundraising. The course also focuses on social impact assessment, reporting practices, and disclosure requirements, enabling learners to understand how social value creation is measured, reported, and financed.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	2 Credits
5	Hours allotted	30 Hours
6	Marks allotted	50 Marks
7	Course Objectives: CO(A)1: Understand the structure and significance of the social sector ecosystem and the role of social enterprises in promoting inclusive and sustainable development. CO(A)2: Examine the concept, framework, and regulatory environment of the Social Stock Exchange (SSE) in India. CO(A)3: Analyze the registration, listing, and funding mechanisms available to social enterprises through the SSE. CO(A)4: Evaluate social impact assessment and reporting practices for measuring and communicating social outcomes and accountability.	
8	Course Outcomes: Student will be able to CO1: Explain the concepts, characteristics, and types of social enterprises and their contribution to sustainable development. CO2: Describe the objectives, stakeholders, regulatory framework, and operational processes of the Social Stock Exchange in India. CO3: Apply the eligibility, registration, listing, and disclosure requirements relevant to social enterprises seeking access to SSE funding. CO4: Analyze and interpret social impact assessment reports and evaluate its effectiveness	

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Syllabus

UNIT I: Social Sector Ecosystem and Social Enterprises and Social Stock Exchange – Concept and Framework

- Overview of Social Sector in India, Sustainable Development Goals (SDGs), Concept and characteristics of Social Enterprises, Types of Social Enterprises: For-Profit and Not-for-Profit, Social objectives, social interventions and stakeholders.
- Role of social sector in inclusive and sustainable development, Concept and need of Social Stock Exchange, Evolution of SSE in India, Stakeholders of Social Stock Exchange, Role of SEBI, Stock Exchanges and intermediaries
- Case studies of AI applications in social enterprises

UNIT II: Registration, Listing and Funding on SSE and Social Impact Assessment and Reporting

- Eligibility criteria for Social Enterprises, Registration process on Social Stock Exchange, Listing requirements for NPOs and For-Profit Social Enterprises
- Funding structures and instruments under SSE, Rights, obligations and disclosure requirements, Meaning and importance of Social Impact Assessment, Role of Social Impact Assessors
- Principles and process of Social Impact Assessment, Social Impact Reporting and disclosure norm, Challenges in measuring and reporting social impact

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Theory/ Practical	15
Q2	Theory/ Practical	15
Q3	Theory/ Practical	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Project presentation / Viva / Case Study / Role Play	10
		Total 20

11

REFERENCES:

1. RBI & Government of India publications on AML–CTF
2. Taxman, Prevention of Money Laundering Act (Latest Edition)

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

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

Semester- VI

Title: Direct and Indirect Tax – II

**Vertical - 1
Major Electives - 4 Credits**

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

Title: Direct and Indirect Tax – II
Course Code: CHMFMGV14

Sr. No.	Heading	Particulars
1	Description the Course:	This course provides a comprehensive understanding of the Goods and Services Tax (GST) framework in India. It covers GST registration, levy and collection of tax, time, place and value of supply, input tax credit, and computation of tax liability. The course emphasizes the practical application of GST provisions, compliance requirements, and tax calculations to enable learners to effectively manage GST-related transactions and obligations.
2	Vertical 1	Major
3	Type Teaching Method	Theory + Practicum Lectures / Discussion/ Presentations/ Case Studies etc.
4	Credit	4 Credits
5	Hours allotted	60 Hours
6	Marks allotted	100 Marks
7	<p>Course Objectives: Student will be able to</p> <p>CO(A)1: Understand the fundamental concepts and structure of GST, including registration requirements, GSTN, and the role of the GST Council.</p> <p>CO(A)2: Examine the provisions relating to levy and collection of GST, including scope of supply, composite and mixed supplies, composition levy, and exemptions</p> <p>CO(A)3: Apply the rules governing time, place, and value of supply to determine the taxability of transactions under GST.</p> <p>CO(A)4: Compute input tax credit and GST liability and ensure compliance with the provisions relating to payment of tax.</p>	
8	<p>Course Outcomes:</p> <p>CO1: Explain the key concepts, definitions, and registration requirements under the GST framework.</p> <p>CO2: Identify and classify taxable supplies, non-taxable supplies, composite supplies, and mixed supplies for GST purposes.</p> <p>CO3: Determine the time, place, and value of supply for goods and services in accordance with GST provisions.</p> <p>CO4: Calculate input tax credit eligibility, tax liability, and the amount payable under GST while complying with statutory requirements.</p>	

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Syllabus

UNIT I: GST Registration

- Introduction and Definitions (2(17), 2(13), 2(45), 2(52), 2(56), 2(78), 2(84), 2(90), 2(93), 2(98), 2(102), 2(105), 2(107), 2(108)
- Goods & Services Tax Network (GSTN)
- GST Council
- Registration, E-way bill and E- Invoice

UNIT II: Levy and Collection

- Scope of Supply
- Non-taxable Supplies, Composite and Mixed Supplies, Composition Levy
- Levy and Collection of tax, Exemption from tax

UNIT III: Time, Place and Value of Supply

- Time of Supply
- Place of Supply
- Value of Supply

UNIT IV: Input tax credit, payment of tax and Computation of liability

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

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions.

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

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / Evaluation	Marks
1.	Class Test / Case Study/ Field visit/ Certificate Course (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/ Seminar/ Assignment & Viva (Physical/Online Mode)	10
3.	Project presentation / Viva / Case Study / Role Play	10
Total 40		

11	REFERENCES: <ol style="list-style-type: none">1. Bharat Law House. Indirect Taxes Containing GST, Customs, FTP & Comprehensive Issues by Mohd. Rafi (30th ed., 2025)2. Gupta, V., & Gupta, N. K. Fundamentals of Goods & Services Tax. Bharat Law House3. GST Law and Commentary with Analysis and Procedures (10th ed., 2025) by Bimal Jain & A2Z Taxcorp LLP – a comprehensive multi-volume commentary on GST law and Procedures.4. GST Bare Act, 2017
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**Smt. Chandibai Himathmal Mansukhani College
(Autonomous)**

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

Semester - VI

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

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

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

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

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

Syllabus

Unit 1: Business Ethics and Professional Responsibility

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

Unit 2: Sustainability and ESG

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

Unit 3: Corporate Governance and CSR

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

Unit 4: AI Tools for Ethics, Governance and Sustainability

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

10**Scheme of Examination and Assessment Pattern**

Paper – 100 Marks

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

Format of Question Paper

Attempt all questions.

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

Internal Examination: Continuous Evaluation - 40 marks

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

11**REFERENCES:**

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

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

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

Semester- VI

Title: Guidelines for On-Job Training (OJT)

**Vertical - 6
OJT - 4 Credits**

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

Title: Guidelines for On-Job Training (OJT)
Course Code: CHMFMGVI6

Sr. No.	Heading	Particulars
1	Description the Course:	The On-the-Job Training (OJT) course provides students with practical industry exposure by placing them in organizations where they can apply classroom knowledge in real-world business environments. The training enables students to gain hands-on experience, develop professional competencies, understand workplace ethics, and enhance employability skills. Through structured learning, mentoring, and reflective reporting, students bridge the gap between academic learning and industry expectations..
2	Vertical 6	OJT
3	Type Teaching Method	OJT Guidance
4	Credit	4 Credits
5	Hours allotted	120 OJT Hours
6	Marks allotted	100 Marks
7	<p>Course Objectives: Student will be able to</p> <p>CO(A)1: Gain practical exposure to professional work environments and organizational practices.</p> <p>CO(A)2: Apply theoretical concepts learned in the classroom to real-world business and financial situations.</p> <p>CO(A)3: Develop professional competencies such as communication, teamwork, problem-solving, and time management.</p> <p>CO(A)4: Understand workplace ethics, corporate culture, and professional responsibilities while enhancing career readiness.</p>	
8	<p>Course Outcomes:</p> <p>CO1: Apply academic knowledge and technical skills effectively in a professional work environment.</p> <p>CO2: Demonstrate professional behavior, workplace ethics, communication skills, and teamwork while performing assigned responsibilities.</p> <p>CO3: Analyze workplace challenges and recommend practical solutions using appropriate business and financial concepts.</p> <p>CO4: Evaluate their learning experience through reflective reports, presentations, and feedback, demonstrating enhanced employability and career preparedness.</p>	

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 Course Outcomes
- Value addition/s to domain knowledge, professional capacities, and personal growth
- Challenges Faced
- Lessons Learned
- Conclusion
- Appendices (such as Geo-tagged photos,)
- References

Department of Financial Management

Sr No	Name of the Faculty	Designation and College	Signature
1.	Dr. Manju Lalwani Pathak	Principal, Smt. CHM College, Ulhasnagar	
2.	Mr. Jaikumar Dinani	Assistant Professor, Smt. CHM College, Ulhasnagar	
3.	Ms. Deepa Soni	Assistant Professor, Smt. CHM College, Ulhasnagar	

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

Name & Signature of the Dean: Dr. Gopichand Shamnani