HSNC Board's

Smt. Chandibai Himathmal Mansukhani College

(Autonomous)

(Affiliated to the University of Mumbai)

University College Code : 217-JD Office : T14

HYDERABAD (SIND) NATIONAL COLLEGIATE BOARD

Estd. 1965

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 Commerce & 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 Commerce & Management (SEM-I), S.Y.B.Com in Commerce & Management (SEM-III) and F.Y.B.Com in Commerce & Management (SEM-II) & S.Y.B.Com in Commerce & 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 Commerce, Accountancy and Economics coordinated by the Dean, Faculty of Commerce & Social Sciences 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 Commerce & Management, in continuation with syllabus of F.Y.B.Com in Commerce & Management and S.Y.B.Com in Commerce & 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

(Aided)

Choice Based and Credit Based syllabus

As per NEP 2020

PREAMBLE

At the confluence of tradition and transformation, Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar, embraces academic autonomy as a catalyst for innovation, excellence, and transformative learning. Aligned with the National Education Policy (NEP) 2020, the Faculty of Commerce is committed to creating a learner-centric, multidisciplinary, and flexible academic environment that nurtures holistic development and lifelong learning.

The curriculum is designed to develop future-ready graduates by integrating academic rigour with industry relevance. It fosters business acumen, financial literacy, critical thinking, adaptability, research orientation, and ethical values, enabling students to respond confidently to the evolving needs of business, industry, and society.

Emphasising experiential and application-oriented learning, the programme incorporates case studies, internships, field visits, projects, role plays, presentations, and other learner-centric pedagogical practices to bridge theory with practice. In keeping with the spirit of NEP 2020, the curriculum promotes interdisciplinary learning, value-added education, flexible credit structures, and multiple entry and exit pathways to support diverse learner aspirations.

Recognising the growing impact of Artificial Intelligence (AI) in commerce and business, the curriculum integrates AI across relevant courses to develop AI-literate, digitally empowered, and market-ready graduates. At the same time, it encourages the ethical, responsible, and informed use of AI, fostering integrity, critical thinking, and sound professional judgment.

Through this academic framework, the Faculty of Commerce reaffirms its commitment to nurturing competent, innovative, and socially responsible graduates equipped to contribute meaningfully to organisations, communities, and the nation.

Smt. Chandibai Himathmal Mansukhani College (Autonomous), Ulhasnagar

Programme Outcomes (POs): Faculty of Commerce

On completion of Graduation in Commerce, the learner will be able to:

PO1. Disciplinary Knowledge
Demonstrate comprehensive knowledge of commerce disciplines and allied fields, applying concepts, principles, and practices to address contemporary business, economic, and societal challenges.

PO2. Effective Communication
Communicate ideas, information, and business decisions effectively through oral, written, digital, and interpersonal communication in professional and multicultural environments.

PO3. Critical Thinking and Problem Solving
Apply analytical, critical thinking, and problem-solving skills to evaluate business situations, make informed decisions, and address organizational and societal challenges.

PO4. Research and Analytical Competence
Collect, analyze, interpret, and evaluate qualitative and quantitative information using appropriate research methods and techniques to support evidence-based decision-making.

PO5. Digital Competency and AI Literacy
Effectively use digital technologies, ICT tools, and AI-enabled tools and technologies for learning, research, communication, and decision-making while demonstrating responsible, ethical, and secure use of technology.

PO6. Leadership and Teamwork
Demonstrate leadership, collaboration, interpersonal skills, and professionalism while working effectively in diverse teams and organizational settings.

PO7. Ethical Values and Social Responsibility
Uphold professional ethics, integrity, inclusivity, and social responsibility in personal, professional, and societal engagements.

PO8. Sustainability and Environmental Responsibility
Promote environmentally responsible and sustainable practices by integrating

economic, social, and environmental considerations into decision-making, wherever appropriate.

PO9. Global Perspective
Understand national and global business environments and demonstrate awareness of cross-cultural diversity, global business practices, and emerging economic trends.

PO10. Entrepreneurship and Innovation
Demonstrate an entrepreneurial mindset, creativity, innovation, and opportunity recognition to identify, evaluate, and respond to emerging business opportunities and challenges.

PO11. Community Engagement and Empathy
Demonstrate empathy, civic responsibility, and active participation in community engagement initiatives for inclusive and sustainable societal development.

PO12. Lifelong Learning and Career Readiness
Demonstrate adaptability, continuous professional development, and a commitment to self-directed learning to enhance career readiness and respond effectively to changing business environments and emerging technologies.

FYBCOM

SEMESTER I

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year B. Com.

Semester- I

Title: Accountancy and Financial Management-I

Vertical - 1
Major Subject - 2 Credits

with effect from
Academic Year 2025-2026

Title: Accountancy and Financial Management –I
Course Code:CHMCOMI1

Sr. No.	Heading	Particulars
1	**Description the Course:**	This course delves into the critical aspects of fundamental accounting concepts and conventions in financial reporting and its applicability and accounting for businesses undergoing Manufacturing of goods. It focuses on the applicability of selected Accounting Standards. Learners learn process of preparation of final accounts for a proprietary manufacturing firm. This course is essential for aspiring accountants and finance professionals, providing a strong foundation for advanced studies.
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 familiarize learners with fundamental accounting concepts, conventions, and accounting standards applicable in financial reporting. **CO(A)2**: To introduce learners to emerging technologies such as Artificial Intelligence and their applications in accounting and finance. **CO(A)3**: To develop understanding of inventory valuation methods and the application of Accounting Standards related to inventories and revenue recognition. **CO(A)4**: To enable learners to prepare final accounts of manufacturing concerns with necessary adjustments. **CO(A)5**: To provide practical exposure through stock-taking activities and accounting problem-solving for developing analytical and professional skills.	
8	**Course Outcomes**: Students will be able to **CO1**: Identify and explain the accounting concepts, conventions, Accounting Standards (AS), Ind-AS, IFRS, and their significance in financial reporting. **CO2:** Describe the role of Artificial Intelligence, Machine Learning, and automation in accounting and finance and evaluate their benefits and limitations. **CO3**: Apply AS-1, AS-2, and AS-9 while dealing with accounting policies, inventory valuation, and revenue recognition.	

	CO4: Compute inventory values using FIFO and Weighted Average methods and prepare stock ledger accounts in accordance with AS-2. **CO5:** Prepare Manufacturing Account, Trading Account, Profit & Loss Account, and Balance Sheet of a manufacturing concern with necessary adjustments. **CO6:** Analyze accounting transactions and classify capital and revenue items for accurate preparation of financial statements.
9	**Syllabus** **UNIT I: Introduction to Accounting Concepts & Accounting Standards** • Accounting Concepts and Conventions. • Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. • **Introduction to AI in Finance and Accounting** The Concept: Defining Artificial Intelligence, Machine Learning (ML), and automation in the context of AFM. CFO of Tomorrow: Understanding how the roles of accountants and finance professionals are evolving from manual bookkeeping to strategic analysis. Benefits and Limitations: Cost-reduction, real-time data access vs. the risks of algorithmic bias, inaccurate data and data privacy. • AS – 1 Disclosure of Accounting Policies. • AS – 2 Valuation of Inventories. • AS - 9 Revenue Recognition. • Inventory Valuation and Experiential Learning- Physical stock taking activity and recording. • Practical Problems on preparation of Stock Ledger Account using First in First Out (FIFO) method and Weighted Average Cost method. • Short practical problems on Valuation of Inventory as per AS 2. **UNIT II: Final Accounts of Manufacturing Concern** • Introduction. • Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss. • Final Accounts of Manufacturing concern (Proprietary Firm). • Closing and Adjustment Entries in Final Accounts of Manufacturing concern. • Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet. (Note: For Semester End Examination not more than 5 adjustments to be asked in one practical problem)

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	15
Q2	Practical	15
Q3	Theory	15
	Total 30	

Note:

1. Equal Weightage is to be given to all the units.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles).	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Project presentation /viva (Physical/Online mode).	10
	Total 20	

11

REFERENCE BOOKS:

1. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd ,2022
2. Mumbai Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd,2020
3. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai,2021
4. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi,2023
5. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc,2022
6. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back,2024
7. Compendium of Statement & Standard of Accounting, ICAI 2023-24.
8. Guidance Notes on Accounting Standard, ICAI 2024
9. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co.

	Ltd., Mumbai, 2021 10. Financial Accounting by Williams,Tata Mc. Grow Hill & Co. Ltd., Mumbai,2022 11. Company Accounting Standards: Shrinivasan Anand, Taxman,2022 12. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi,2022 13. Introduction to Financial Accounting by Horngren, Pearson Publications,2022 14. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi,2021

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

First Year B. Com.

Commerce I

Title of the course: Introduction to Business and Contemporary Practices

Semester- I

Mandatory Course
(As per NEP-2020)

With effect from
Academic Year 2025-2026

Name of the Course: Introduction to Business and Contemporary Practices
CHMCOMI2

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides an understanding of the concepts, objectives, scope, functions and role of Business in Economic development. It deals Internal and External Environment of Business. The course includes detailed learning on business planning process, Business strategies in Globalized world and contemporary practices in Business.
2	**Vertical 4**	Mandatory Course
3	**Type & Teaching methods**	Theory Practicum (Lecture/Discussion/Presentations/Case study etc)
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:** To introduce students to the fundamentals of business and the business environment. **CO(A)2:** To expose students to contemporary commerce practices and emerging trends. **CO(A)3:** To help students explore early career paths in the field of commerce. **CO(A) 4:** To familiarize students with the role of digital technologies and AI-enabled tools in modern business practices. **CO(A)5:** To develop basic skills in AI-assisted business research, communication, presentation, and trend analysis. **CO(A)6:** To encourage ethical and responsible use of AI in academic and business contexts.	
8	**Course outcomes:** Learners will be able to **CO1:** Explain basic concepts, functions, objectives, and scope of business. **CO2:** Analyse the dynamic internal and external business environment affecting modern organizations. **CO3:** Analyse contemporary business strategies and ethical practices to real-world business situations. **CO4:** Use basic AI-enabled tools for business research, trend analysis, communication, and presentation.	

9	**Syllabus**

UNIT I: BUSINESS and ITS ENVIRONMENT

Business Fundamentals

- Traditional vs. Modern Concepts of Business
- Objectives, Scope, Functions, and Role of Business in Economic Development

Business Environment

- Meaning and Importance of Business Environment
- Components:
  - Internal Environment (Resources, Structure, Culture)
  - External Environment (PESTLE Analysis)
- Introduction to National Initiatives:
  - Digital India
  - Ease of Doing Business

AI Integration Component

AI-assisted Business Research and Environment Analysis

Suggested AI / AI-enabled Tools

- ChatGPT
- Perplexity AI
- Google Trends

Suggested Learning Activities

- AI-assisted explanation of business concepts
- AI-based PESTLE analysis of business organizations
- Trend analysis using Google Trends
- Researching Digital India initiatives using AI tools
- Comparing textbook explanations with AI-generated responses.

UNIT II: BUSINESS STRATEGIES AND MODERN PRACTICES

Business Planning and Strategy

- Introduction to the Business Planning Process (Idea to Execution)
- Concept of Strategy in a Globalized World
- Impact of Privatization, Liberalization, and Globalization (LPG)
- Basic Strategies:
  Growth
  Stability
- Retrenchment

	• Introductory Concepts:
	Business Restructuring
	Turnaround Strategies (simple examples)
	<u>Contemporary Practices and Ethical Commerce</u>
	
	• Overview of Modern Practices:
	  ○ E-Commerce
	  ○ UPI
	  ○ Remote Work
	  ○ Freelancing
	• Introduction to ESG (Environmental, Social, and Governance) Principles
	• Business Ethics, CSR, and Sustainability – Introductory Perspective
	
	AI Integration Component
	AI Tools for Contemporary Business Communication and Digital Commerce
	
	<u>Suggested AI Tools</u>
	Canva AI
	ChatGPT
	Gamma AI
	
	<u>Suggested Learning Activities</u>
	AI-assisted business presentations
	ESG awareness posters using Canva AI
	AI-generated summaries on digital commerce trends
	Info graphic creation for business ethics and sustainability
	AI-supported presentations on freelancing and digital business opportunities

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ’s/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11 **REFERENCES:**

1 Aswathappa, K. (2022). *Essentials of business environment* (15th ed.). Himalaya Publishing House.

2 Cherunilam, F. (2021). *Business environment: Text and cases* (28th ed.). Himalaya Publishing House.

3 Kapoor, V. (2023). *Strategic management*. Taxmann Publications.

4 Maheshwari, R., & Mahajan, J. (2020). *Business organisation and management*. International Book House.

5 Russell, S., & Norvig, P. (2021). *Artificial intelligence: A modern approach* (4th ed.). Pearson.

6 Turban, E., Pollard, C., & Wood, G. (2018). *Information technology for management* (11th ed.). Wiley.

7 Vikram, A. (2019). *Introduction to commerce*. Atlantic Publishers.

8 UNESCO. (2023). *Guidance for generative AI in education and research*. https://unesdoc.unesco.org/

9 OpenAI. (2024). *ChatGPT*. https://chat.openai.com/

10 Canva. (2024). *Canva AI tools*. https://www.canva.com/

11 Perplexity AI. (2024). *Perplexity AI*. https://www.perplexity.ai/

12 Google. (2024). *Google Trends*. https://trends.google.com/

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year B. Com.
(Economics)

Semester- I

Title: Economics for Professional Careers-I

Vertical - 1
Major Subject - 2 Credit

with effect from
Academic Year 2026-2027

Title: Economics for Professional Careers-I
(CHMCOMI3)

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 inb 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, 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**: Students 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 analyze 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:** Analyze 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, Integration of AI tools: ChatGPT.

UNIT II: Market Forces and Price Determination

- Market Forces: Demand - Meaning and Factors affecting Demand & Law of Demand, Integration of AI tools: Claude AI;
  Supply - Meaning and Factors affecting Supply & Law of Supply.
- 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

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.	Assignment/ Project	10
2.	Presentation	10
		Total 20

11

Reference Books:

1) Bradley R. Schiller, the Macro Economics Today, Tata McGraw- Hill, 2011.
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
4) Mankiw, N.G., Economics: Principles and Applications, Cengage Learning, 2009.
5) Pindyck, R.S. and D.L. Rubinfeld, Microeconomics, Pearson Education, 2008.
6) Stiglitz, J.E. and C.E. Walsh, Principles of Economics, W.W. Norton, 2002.
7) Salvatore, D.L., Microeconomics: Theory and Applications, Oxford Univ. Press, 2008.
8) Suma Damodaran, Managerial Economics, Oxford University Press, 2006
9) Varian, H.R., Intermediate Microeconomics: A Modern Approach, W.W. Norton, 2002.
10) Sen, Anindya, Microeconomic Theory, Oxford Univ. Press, 1999.
11) Koutsoyiannis, A., Modern Microeconomics, MacMillan Press, 1979.
12) H.L. Ahuja, Business Economics, 1999.
13) H.L. Ahuja, Principles of Microeconomics.

Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year B.Com.
(Mathematics)

Semester- I

Title: Practical Statistics for Business - I

Vertical - 3
Open Elective - 2 Credits
Mandatory

With effect from
Academic Year 2026-2027

Title: Practical Statistics for Business – I
Course Code: CHMMTI3

Sr. No.	Heading	Particulars
1	**Description of the Course**	This course introduces foundational statistical concepts and data visualization techniques. Learners learn to classify and summarize various data types, construct visual representations, and apply descriptive statistics including measures of central tendency, dispersion, skewness, and kurtosis. Through real-world case studies, learners gain hands-on experience in data collection, analysis, and graphical interpretation using tools like bar diagrams, histograms, and box plots.
2	**Vertical 3**	Open Elective
3	**Type** **Teaching Method**	Theory + Practicum Lecture/group discussion/seminar/tech based learning/problem solving etc.
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: CO(A) 1. To introduce learners to fundamental statistical concepts and techniques applicable to business contexts. CO(A) 2. To develop skills in collecting, organizing, analysing, and graphically presenting data using statistical methods such as histograms and bar diagrams. CO(A) 3. To familiarize learners with statistical tools such as mean, median, mode, variance, and standard deviation, along with their applications in business. CO(A) 4. To facilitate analytical thinking through the interpretation of real-world datasets using statistical tools for decision-making.	
8	**Course Outcomes**: Upon completion of the course, learner should be able to **CO 1** explain the fundamental statistical concepts and techniques used in business decision-making. **CO 2** apply statistical methods to collect, organize, analyze, and present business data using appropriate tabular and graphical tools. **CO 3** compute and analyze measures of central tendency and dispersion to interpret data variability. **CO 4** evaluate and interpret statistical measures from real-world datasets to support decision-making and justify conclusions.	

9	**Syllabus**

UNIT I: Types of Data and Visualization of Data

- Definition and scope of Statistics, Data, primary data, secondary data.
- Quantitative and qualitative data, Discrete and Continuous data.
- Frequency distribution, Inclusive and Exclusive types of frequency distribution.
- Graphical representation: Histogram, Frequency polygon, Frequency curve and Ogives.
- Diagrammatic representation: Bar diagram, Pie diagram.
- Case studies such as
  - To collect data about number of people watching different web channels such as Amazon-Prime, Netflix, Zee-5, Hotstar etc. and present the same in Bar Diagram or Pie Chart
  - To collect data about price of hotel rooms in ten cities in tourist seasons, off seasons and present the same in histogram.
    (Learners can take the help of AI (such as Copilot or Datawrapper) for drawing charts / plotting graphs)

Unit II: **Descriptive Measures and Data Summary**

- Measures of central tendency:
  - Mathematical averages: Arithmetic mean and its properties, weighted mean, combined mean and their merits and demerits.
  - Positional Averages: Median, Mode, and their merits and demerits.
- Measures of Dispersion:
  - Concept of dispersion. Standard deviation and Variance.
- Case Studies such as
  - To collect data about the runs scored by a particular player and wickets taken by a particular player in the recent IPL season, finding the mean, standard deviation and the coefficient of variation of each, and identifying more/less-consistent player between the two selected ones.
  - To collect a real-world data set of interest for you such as
    - Compensation – salary + bonus received by CEOs of major technology companies
    - Airline ticket prices
    - Expenditure on advertising by companies in different media – print, television, social media etc.
    - Salaries of MBAs in different fields like health management, hotel administration, sales management etc.
      Learners can take the help of AI (such as Juilius AI or Perplexity AI) for calculating mean / standard deviation, and for deriving conclusions.

Recommended that data be collected on different variables related to the area chosen by the learner, summarize the data and variability in it using the techniques covered in Unit 1, 2, represent the data measures on a histogram, and comment on the observations. Also, state with reason the measures that you would recommend for your data set and the purpose of study.

Technology integration: Use of spreadsheet like EXCEL is encouraged while doing case studies

10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks

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

Format of Question Paper

Q. No.	Structure of the Questions	Marks
1	Attempt ANY THREE out of SIX. (Each question of 5 marks, based on unit 1)	15
2	Attempt ANY THREE out of SIX. (Each question of 5 marks, based on unit 2)	15
	Total	**30**

B. Internal Examination: Continuous Evaluation - 20 marks

Format of Question Paper

Sr. No.	Particulars	Marks
1	Test – MCQs /Answer in one sentence / Problems / Match the pairs / Puzzles etc.	10
2	Mini-project / Case study / Presentation / Open book test / Flipped classroom etc.	10
	Total	**20**

11

References:

1. Prem Mann: Introductory Statistics (7th Ed), JOHN WILEY & SONS, INC
2. Gupta S. P.: Statistical Methods, S. Chand and Sons
3. Goon A.M., Gupta M.K., Dasgupta B.: Fundamentals of Statistics, Volume II: The World Press Private Limited, Calcutta (1968).
4. Kothari C.R.: Research Methodology, Wiley Eastern Limited, Second Edition. (2004)
5. Agarwal B.L. : Basic Statistics, New Age International Ltd.
6. Spiegel M.R. : Theory and Problems of Statistics, Schaum' s Publications series. Tata McGraw-Hill.
7. Elhance D. N, Elhance V, Aggarwal B. M, Fundamentals of Statistics, Kitab Mahal Daryaganaj New Delhi, 2018.
8. Grewal P. S, Methods of Statistical Analysis, Sterling Publishers, 1990

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, Ulhasnagar (Autonomous) CHM

P.B. No 17, Opp. Railway Station, Smt. Chandibai Himathmal Mansukhani Road, Ulhasnagar- 421003, Dist. Thane, (MAHARASHTRA)
Tel. : +91 251 273 4940 • Telefax + 91 251 273 1869 • E-mail: principal.chmc@gmail.com • Website: www.chmcollege.in

SMT. CHM COLLEGE, ULHASNAGAR
(AUTONOMOUS)

UG First Year B.Com.

Semester- I

Vocational Skill Course

Title of the Course: Vocational Skills in Accounting -I

With effect from
Academic year 2025-2026

Name of the Course: Vocational Skills in Accounting - I
Course Code: CHMCOM16

Sr. No.	Heading	Particulars
1	**Description the Course:**	This course equips learners with basic understanding of taxation and digital signature. It begins by introducing the concepts of taxation and business start-ups. The first unit focuses on concepts of start-up, taxation and requirement of PAN Card and Digital signature. The second unit focuses on registration under various statutes.This course prepares learners to understand the process for applying PAN Card, Digital signature and registration under various statutes.
2	**Vertical: 4**	VSC
3	**Type:**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**:	2 Credits
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted**:	50 Marks
7	**Course Objectives**: **CO(A)1**: To enable learners to understand the fundamental concepts of business start-ups, taxation, person, tax year, and digital signature. **CO(A)2**: To develop learners' understanding and procedural knowledge of applying for PAN, TAN, and Digital Signature Certificates required for business operations. **CO(A)3**: To equip learners with the skills to apply the procedures for business registration under UDYAM/Udyog Aadhaar and other applicable statutory provisions. **CO(A)4**: To develop practical competency in carrying out business registrations under the Professional Tax Act, Employees' Provident Fund Act, and Employees' State Insurance Act for individuals and partnership firms.	
8	**Course Outcomes**: Student will be able to **CO1**: Explain the concepts of business start-ups, direct and indirect taxation, person, tax year, and digital signatures. **CO2**: Demonstrate the procedure for applying for PAN, TAN, and Digital Signature Certificates required for business registration. **CO3**: Apply the procedures for registration of businesses under UDYAM/Udyog Aadhaar and other applicable statutory laws. **CO4**: Perform the registration process for businesses under the Professional Tax Act, Employees' Provident Fund Act, and Employees' State Insurance Act	

9	Syllabus	
	UNIT I	**(15 Hours)**
	• Meaning and concept of Business Startups • Meaning of Direct Tax and Indirect Tax • Meaning and concept of Person, Tax Year under Income Tax Law. • Meaning and concept of Digital Signature. • Application and Registration procedure of Digital Signature. • PAN & TAN application for business Under Income Tax Act, 1961. • Business Registration under UDYAM / UDYOG AADHAR.	
	UNIT II: Registration under various statutes	**(15 Hours)**
	• Registration of business under The Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975. • Business Registration under The Employees' Provident Funds and Miscellaneous Provisions Act, 1952. • Business Registration under The Employees' State Insurance Act, 1948. Note: The above modules will be covering applicability and registration of individuals and partnership firm.	
10	**ASSESSMENT PATTERN:**	

Semester End External – 3 0 marks **Time: 1:00 hours**

Format of Question Paper:

Attempt any 2 out of 3 questions.

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

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Continuous Evaluation: Internal (20 marks)

	Assessment / evaluation	**Marks**
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects etc. (Physical/Online mode)	10
	Total	20

10	**Reference Books** 1.Singhania, Vinod K., and Monica Singhania. Student's Guide to Income Tax Including GST. Taxmann Publications. 2.Singhania, Vinod K., and Kapil Singhania. Direct Taxes Law and Practice. Taxmann Publications. 3. Income Tax Act, 1961 (Bare Act). Commercial Law Publishers. 4.Subramanian, P. L. The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 with Rules, 1975. Snow White Publications Pvt. Ltd. 5.Manoharan, T. N., and G. R. Giri. Students' Handbook on Taxation. Snow White Publications Pvt. Ltd.Mokhupadhyay, Asis. Guide to Employees' Provident Fund. Aggarwal Law House. 6.The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (Bare Act). Commercial Law Publishers **Weblinks** https://incometaxindia.gov.in/Pages/default.aspx https://udyamregistration.gov.in/Government-India/Ministry-MSME-registration.htm https://unifiedportal-mem.epfindia.gov.in/memberinterface/ https://www.esic.gov.in/

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year B. Com.

Semester- I

SEC

(As per NEP-2020)

Title of the course: Fundamentals of start up

With effect from
Academic Year 2025-2026

Name of the Course: Fundamentals of Start-up
Course Code: CHMCOMI7

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course introduces students to the fundamentals of entrepreneurship and the startup ecosystem. It focuses on developing entrepreneurial thinking, opportunity recognition, startup ideation, funding methods, legal basics, and government support systems. Through practical activities and AI-enabled tools, students gain foundational knowledge and skills required to explore and develop innovative startup ideas.
2	**Vertical 4**	SEC
3	**Type &** **Teaching methods**	Theory Practicum (Lecture/Discussion/Presentation/Case study etc)
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:**To introduce students to the basic concepts of entrepreneurship and startup ecosystems. **CO(A)2:**To develop ideation, opportunity recognition, and entrepreneurial thinking skills. **CO(A)3:**To familiarize students with startup funding methods, legal basics, and government support systems. **CO(A)4:**To introduce students to AI-enabled tools used in startup ideation, market research, branding, and digital entrepreneurship. **CO(A)5:**To develop creativity, communication, presentation, and business problem-solving skills using AI-supported tools. **CO(A)6:**To encourage ethical and responsible use of AI in entrepreneurial and startup activities.	
8	**Course Outcomes**: Learners will be able to **CO1**: Explain the entrepreneurial process and startup lifecycles. **CO2**: Apply brainstorming and opportunity assessment techniques to identify startup ideas. **CO3**: Explain basic capital requirements, funding methods, and legal requirements of startups. **CO4**: Analyze emerging digital business models and startup support systems in India. **CO5**: Use AI-enabled tools for startup ideation, branding, business research, and presentations.	

9	**Syllabus**

Unit 1: Exploring Startup Opportunities

- The New Industrial Revolution and Changing Business Landscape
- The Big Idea: Brainstorming and Generating Startup Ideas
- Business Startup Process: Ideation to Opportunity Evaluation
- Introduction to Startup Economy and Entrepreneurial Ecosystem
- Government Initiatives Supporting Entrepreneurship in India
- Frequently Used Startup Terms:
  - Bootstrapping
  - Venture Capitalists
  - Angel Investors
  - Crowdfunding
  - Ease of Doing Business in India
- Digital Startups and Platform-based Business Models
  (Simple cases: Zomato, Meesho, Zepto, basics of online platforms)

AI Integration Component

AI-assisted Startup Ideation and Opportunity Analysis

Suggested AI / AI-enabled Tools

- ChatGPT
- Perplexity AI
- Google Trends
- Lean Canvas AI (basic introduction)

Suggested Learning Activities

- AI-assisted brainstorming for startup ideas
- Identifying business opportunities using Google Trends
- Researching startup ecosystems using Perplexity AI
- AI-generated startup idea descriptions and value propositions
- Organizing startup ideas using simple Lean Canvas templates
- Analysis of digital startup case studies using AI tools

Unit 2: Capital Requirements and Legal Environment

- Identifying Resource and Capital Needs for a Startup
- Basics of Funding
- Constructing a Simple Process Map for Starting a Business
- Introduction to Legal Approvals and Compliance (simplified form)
- Incubators, Accelerators & Government Startup Schemes

	◦ Startup India ◦ Atal Innovation Mission **AI Integration Component** AI Tools for Startup Branding and Digital Entrepreneurship Suggested AI / Digital Business Tools • Canva AI • ChatGPT • Gamma AI • Dukaan / Wix AI Suggested Learning Activities • AI-assisted startup pitch preparation • Creating startup logos, posters, and branding materials using Canva AI • AI-supported startup presentation creation using Gamma AI • Creating a mock digital storefront using Dukaan / Wix AI • Designing simple digital marketing content for startups • Preparing AI-assisted startup process maps and funding summaries

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1 Allen, K. R. (2016). *Launching new ventures: An entrepreneurial approach* (7th ed.). Cengage Learning.

2 Bhowmik, S. R. (2007). *Entrepreneurship*. New Age International.

3 Choudary, S. P. (2016). *Platform revolution*. W. W. Norton & Company.

4 Fisher, S., & Duane, J. (2016). *The startup equation*. McGraw Hill.

5 Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for humanity*. Wiley.

6 Raichaudhuri, A. (2010). *Managing new ventures: Concepts and cases*. Prentice Hall India.

	7 Russell, S., & Norvig, P. (2021). *Artificial intelligence: A modern approach* (4th ed.). Pearson. 8 Shukla, M. (2020). *Social entrepreneurship in India*. Sage Publications India. 9 Thiel, P., & Masters, B. (2014). *Zero to one: Notes on startups, or how to build the future*. Crown Business. 10 UNESCO. (2023). *Guidance for generative AI in education and research*. https://unesdoc.unesco.org/ 11 OpenAI. (2024). *ChatGPT*. https://chat.openai.com/ 12 Canva. (2024). *Canva AI tools*. https://www.canva.com/ 13 Perplexity AI. (2024). *Perplexity AI*. https://www.perplexity.ai/ 14 Google. (2024). *Google Trends*. https://trends.google.com/ 15 Dukaan. (2024). *Digital commerce platform for online businesses*. https://mydukaan.io/ 16 Wix. (2024). *AI website building platform*. https://www.wix.com/ 17 Government of India. (2024). *Startup India*. https://www.startupindia.gov.in/

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

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.	

9	**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 Banrasidas, Delhi 1958.
3. History of Chemistry in Ancient India & Medieval India, P. Ray- Indian Chemicals Society, Calcutta 1956.
4. Charaka Samhita- a scientific synopsis, P. Ray & H.N Gupta National Institute of Sciences of India, New Delhi 1965.
5. MacDonnell A.A- History of Sanskrit literature.
6. Winternitz M- History of Indian Literature Vol. I, II.
7. Dasgupta S.N & De S.K- History of Sanskrit literature Vol' I.
8. Ramkrishna Mission- cultural heritage of India Vol' I, II.
9. Majumdar R. C & Pushalkar A.D- History & culture of the Indian people, Vol. I, II & III.
10. Keith A.B- History of Sanskrit literature.

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

(Dr. Nitin Arekar)

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

<table>
<tr><th>Sr. No.</th><th>Heading</th><th>Particulars</th></tr>
<tr><td>1</td><td>Description the Course:</td><td>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.</td></tr>
<tr><td>2</td><td>Vertical 5</td><td>VEC</td></tr>
<tr><td>3</td><td>Type &
Teaching Methods</td><td>Theory + Practicum
Lectures/Discussions/Presentations/Case Studies, etc.</td></tr>
<tr><td>4</td><td>Credit</td><td>2 Credits</td></tr>
<tr><td>5</td><td>Hours allotted</td><td>30 Hours</td></tr>
<tr><td>6</td><td>Marks allotted</td><td>50 Marks</td></tr>
<tr><td>7</td><td colspan="2">Course Objectives:
CO(A)1: To introduce about ecosystems, biodiversity and to make aware for the need of conservation.
CO(A)2: To sensitize students towards environmental concerns, issues, and impacts of human population.
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.
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.</td></tr>
<tr><td>8</td><td colspan="2">Course Outcomes: Student will be able to
CO1: Explain the interrelationships within ecosystems and analyze energy flow and succession, using examples from various ecological zones.
CO2: Critically evaluate biodiversity levels and conservation strategies, applying knowledge of endemic species, threats, and ecological services to real-world scenarios.
CO3: Assess the socio-environmental implications of population growth, displacement, and disasters, incorporating case studies to understand sustainable development challenges.
CO4: Demonstrate an understanding of environmental ethics and advocacy, by interpreting the influence of cultural values, environmental movements, and communication strategies on sustainability.</td></tr>
</table>

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 **REFERENCES:**

1. Carson, R. (2002). *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. (1993). *This Fissured Land: An Ecological History of India*. University of California Press.
3. Gleeson, B., & Low, N. (Eds.). (1999). *Global Ethics and Environment*. Routledge.
4. Gleick, P. H. (1993). *Water in Crisis*. 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). *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
6. Thapar, V. (1998). *Land of the Tiger: A Natural History of the Indian Subcontinent*.
7. Warren, C. E. (1971). *Biology and Water Pollution Control*. W. B. Saunders.
8. Wilson, E. O. (2006). *The Creation: An Appeal to Save Life on Earth*. W. W. Norton.
9. Harper, Charles L. (2017). *Environment and Society: Human Perspectives on Environmental Issues* (6th Edition). Routledge.
10. Rajagopalan, R. (2011). *Environmental Studies: From Crisis to Cure*. Oxford University Press.
11. Harris, Frances (2012). *Global Environmental Issues* (2nd Edition). Wiley-Blackwell.

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

Dr. Nitin Arekar

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:**	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. 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**.**
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	**Course Objectives**: CO(A)1: To introduce learners to the theoretical foundations and principles of effective business communication. CO(A)2: To develop skills in digital, interpersonal, and cross-cultural communication essential for the workplace. CO(A)3: To enhance learners' proficiency in writing business documents such as emails, reports, notices, and letters. CO(A)4: To build awareness of professional communication etiquette and practical problem-solving in organizational settings.	

<table>
<tr><td>8</td><td>Course Outcomes: Student will be able to

CO-1: Understand and apply the core concepts and models of business communication in real-world contexts.
CO-2: Demonstrate the ability to communicate professionally in digital and in-person formats.
CO-3: Develop job-ready communication skills for writing effective business documents.
CO-4: Exhibit awareness of communication dynamics in diverse, collaborative, and hierarchical workplace settings.</td></tr>
<tr><td>9</td><td>

Syllabus

UNIT I: Foundations of Business Communication

1. **Basics of Communication in a Business Context**
   - Meaning, definition, objectives, and elements of communication
   - The communication process: sender, message, channel, receiver, feedback
   - Barriers to communication and strategies to overcome them
2. **Types and Flows of Workplace Communication**
   - 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
3. **Digital and Social Media Communication**
   - 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

UNIT II: Professional Business Correspondence and Documentation

1. **Business Letters**
   - Key components and formats
   - Common types: Inquiry, Complaint, Order, Resignation
2. **Job-Related Correspondence**
   - Job application with resume
   - Appointment, appreciation, and resignation letters

</td></tr>
</table>

	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.
6. Kaul, Asha. *Business Communication*. 2nd ed., PHI Learning, 2009.

7. Rai, Urmila. *Business Communication*. Himalaya Publishing House, 2010.
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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)	Raskar
4.	Prof. (Dr.) Prashant Mothe	(Subject Expert outside University) Aadarsh Mahavidyalay, Umerga, Dharashiv, (Affiliated to Dr. Baba Saheb Ambedkar Marathwada University	Mothe
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)

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	

9

Syllabus

Unit I – Fundamental of Sindhi Communication

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

Unit II – Functional Communication

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

यूनिट – 1

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

यूनिट – 2

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

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

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

Note:

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

Internal Examination: Continuous Evaluation - 20 marks

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

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

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year

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:**	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. 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. 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.
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**: **CO(A)1:** To inculcate a spirit of active participation in cultural, social, environmental, and creative activities. **CO(A)2:** To enhance personal and interpersonal skills through real-life experiences and teamwork. **CO(A)3:** To foster a sense of responsibility, leadership, and community engagement among students. **CO(A)4:** To develop self-confidence and emotional well-being through creative expression and collaboration. **CO(A)5:** To integrate classroom learning with experiential learning for holistic growth.	

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

9

Syllabus

Unit I – Suggested Areas of Participation in the Activities

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

Unit II – Program Specific Topics

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

Mode of Evaluation

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

10

Scheme of Examination and Assessment Pattern

Based on 3 approved activities

External Examination: Semester End External - 30 marks

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

Q2	Title of approved activity 1	10
Q3	Title of approved activity 1	10
TOTAL		**30**

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Reflective journal	10
2.	Presentation / Poster presentation / Viva	10
TOTAL		**20**

Suggested Readings

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

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

Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

First Year B.Com

Semester- II

Title: Accounting and Financial Management - II

Vertical - 1
Major- 2 Credits

with effect from
Academic Year 2025-2026

Title: Accounting and Financial Management - II

Course Code: CHMCOMII1

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides a detailed understanding of accounting for departmental and branch operations, along with the principles and practices of Hire Purchase and Installment Sale systems. It emphasizes the preparation of departmental final accounts, allocation of expenses, inter-departmental transfers, and branch accounting methods. The course also introduces the key concepts, calculations, and accounting treatment for Hire Purchase and Installment Sale transactions. Students will gain both conceptual knowledge and practical skills required for effective financial management in departmental and branch operations.
2	**Vertical 1**	Major
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: Understand the concepts, objectives, and principles of departmental accounting and the methods of allocation of expenses. **CO(A)2**: Prepare departmental final accounts considering inter-departmental transfers at cost and invoice price. **CO(A)3**: Describe the classification of branches and the accounting procedures for dependent branches. **CO(A)4**: Prepare branch accounts using the Debtors Method and Stock & Debtors Method. **CO(A)5**: Examine the role of AI-enabled accounting tools in automating bookkeeping, document processing, and financial operations. **CO(A)6**: Evaluate the application of AI in audit, fraud detection, compliance, and internal control systems in accounting.	

8	**Course Outcomes**: Student will be able to **CO1:** Understand the concepts and principles of departmental accounting. **CO2:** Prepare departmental accounts including inter-departmental transfers. **CO3:** Explain the accounting treatment of dependent branches. **CO4:** Prepare branch accounts using appropriate methods. **CO5:** Analyze the applications of AI tools in financial operations. **CO6:** Evaluate the role of AI in auditing, compliance, and fraud detection.
9	**Syllabus** **Unit 1: Departmental Accounts** • Introduction and meaning. • Basic Principles of Departmental Accounts. • Allocation of Expenses. • Inter-Departmental Transfers at Cost / Invoice Price. • Preparation of Final Accounts. **Unit 2: (A)Branch Accounts** • Introduction and Meaning. • Classification of Branch. • Accounting for Dependent Branch not maintaining full books • Debtor method and Stock & Debtors method. **(B) AI Tools in Financial Operations** • **Automated Bookkeeping:** Introduction to AI-driven accounting software (e.g., Tally Prime with AI features, QuickBooks Online, Xero) that automates data entry, invoice matching, and reconciliation. • **Intelligent Document Processing (IDP):** How Optical Character Recognition (OCR) and AI extract data from scanned receipts, bills, and purchase orders. • **Audit and Compliance:** Using AI to flag anomalies, detect financial fraud, and automate internal audits.
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper **Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical	15
Q2	Practical	15
Q3	Short notes (any 3 out of 6) from Unit 1 & Unit 2	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the units.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.

4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Case study.	10
	Total	20

11 **REFERENCES:**

1. Financial Accounting for Management by Ambrish Gupta,2022
2. Fundamentals of Accounting by P.C. Tulsian and Bharat Tulsian
3. Principles and Practice of Accounting by V.K. Goyal and M. Radhaswamy
4. Financial Accounting by T.S. Reddy and A. Murthy
5. Advanced Accountancy by S.N. Maheshwari and S.K. Mittal,2023
6. R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi
7. Shukla & Grewal, 2018, Advance Accountancy, S. Chand &Co – Delhi

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year B. Com.

Commerce II :Introduction to Service Sector and Digital Commerce

Semester- II

Major (Mandatory)
(As per NEP-2020)

With effect from
Academic Year 2025-2026

Name of the Course: Title: Introduction to Service Sector and Digital Commerce

Course code:CHMCOMII2

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course introduces students to the service sector and digital commerce, with emphasis on the structure, significance, and emerging trends in banking, retailing, logistics, e-commerce, and digital services. It also explores digital transformation, AI-enabled business practices, customer relationship management, and ethical use of technology, enabling students to understand the evolving digital business environment and its applications.
2	**Vertical 1**	Major
3	**Type & Teaching methods**	Theory + Practicum Lecture/Discussion/Presentation/Case study, etc.
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:**To introduce students to the concept, scope, and importance of the service sector in the modern economy. **CO(A)2:**To familiarize students with emerging trends in banking, retailing, e-commerce, logistics, and digital services. **CO(A)3:**To develop awareness regarding digital transformation and AI-enabled practices in service industries. **CO(A)4:**To introduce students to AI-assisted tools used in customer service, e-commerce, digital marketing, and business research. **CO(A)5:**To develop analytical, communication, and digital business skills relevant to service industries. **CO(A)6:**To encourage ethical and responsible use of AI-enabled technologies in commerce and business services.	
8	**Course Outcomes**: Learners will be able to **CO1:** Explain the concept, characteristics, and importance of the service sector in economic development. **CO2:** Explain the role of banking, retailing, logistics, e-commerce, and digital platforms in modern business. **CO3:** Analyse contemporary developments in service industries, including fintech, quick commerce, omnichannel retailing, and social commerce. **CO4:** Use AI-enabled tools for business research, customer communication, digital marketing, and e-commerce applications.	

9	**Syllabus**

Unit 1: Service Sector and Digital Transformation

a. Introduction to Service Sector

- Meaning and Characteristics of Services
- Importance of Service Sector in Economic Development
- Classification of Services
- Emerging Service Economy in India

b. Digital Transformation in Service Industries

- Introduction to Banking and Financial Services
- FinTech and Digital Payment Systems
- Logistics and Supply Chain Services
- Digital Platforms and Online Service Models
- Introduction to AI Applications in Service Industries

AI Integration Component

AI-assisted Research and Analysis in Service Industries
Suggested AI / AI-enabled Tools

- ChatGPT
- Perplexity AI
- Google Trends

Suggested Learning Activities

- AI-assisted explanation of service sector concepts
- Research on digital banking and fintech using AI tools
- Trend analysis of online services and digital payments
- AI-based analysis of customer service practices
- Comparative study of traditional and digital services

Unit 2: Retailing, E-Commerce, and Contemporary Service Practices

a. Retailing and E-Commerce

- Meaning and Types of Retailing
- E-Commerce and Online Retailing
- Omnichannel Retailing
- Quick Commerce and Social Commerce
- Emerging Trends in Digital Retail

b. Contemporary Practices and Ethical Service Management

- Customer Relationship Management
- Digital Marketing and Online Consumer Engagement
- Service Quality and Customer Satisfaction
- Ethical Practices in Service Industries
- Data Privacy and Responsible Use of AI in Digital Business

AI Integration Component

AI Tools for Digital Commerce and Customer Engagement

	Suggested AI / Digital Commerce Tools • Canva AI • ChatGPT • Dukaan / Canva Website Builder / Wix AI • SimilarWeb (basic overview) • **Suggested Learning Activities** • AI-assisted digital marketing campaigns • Canva AI promotional poster and advertisement design • Mock digital storefront creation using Dukaan / Canva Website Builder / Wix AI • Website traffic and business comparison using SimilarWeb • AI-supported customer service role-play and communication exercises

10	

Scheme of Examination and Assessment Pattern

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1. Aswathappa, K. (2022). *Essentials of business environment* (15th ed.). Himalaya Publishing House.

2. Chaffey, D. (2022). *Digital business and e-commerce management* (8th ed.). Pearson.

3. Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for humanity*. Wiley.

4. Laudon, K. C., & Traver, C. G. (2023). *E-commerce: Business, technology, society* (18th ed.). Pearson.

5. Maheshwari, R., & Mahajan, J. (2020). *Business organisation and management*. International Book House.

6. Russell, S., & Norvig, P. (2021). *Artificial intelligence: A modern approach* (4th ed.). Pearson.

	7. Turban, E., Pollard, C., & Wood, G. (2018). *Information technology for management* (11th ed.). Wiley. 8. UNESCO. (2023). *Guidance for generative AI in education and research*. https://unesdoc.unesco.org/ 9. OpenAI. (2024). *ChatGPT*. https://chat.openai.com/ 10. Canva. (2024). *Canva AI tools*. https://www.canva.com/ 11. Perplexity AI. (2024). *Perplexity AI*. https://www.perplexity.ai/ 12. Dukaan. (2024). *Digital commerce platform for online businesses*. https://mydukaan.io/ 13. Wix. (2024). *AI website building platform*. https://www.wix.com/ 14. SimilarWeb. (2024). *Website analytics and digital intelligence platform*. https://www.similarweb.com/

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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

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 2026-2027

Title: Economics for Professional Careers-II (CHMCOMII3)

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**: Students 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, Integration of AI tools: Julius AI
- **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
  Integrating of AI tools: Claude AI
- **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.	Assignment/ Project	10
2.	Presentation	10
		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.

Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

First Year B. Com.

Fundamentals of Business and Financial Analysis paper I

Semester- II

Vertical Minor
2Credits

With effect from
Academic Year 2025-2026

Title: Fundamentals of Business and Financial Analysis paper I
Course Code: CHMCOMII4

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course introduces students to the fundamentals of business and financial analysis, enabling them to understand and interpret financial statements, assess business performance, and evaluate growth and profitability. Through practical applications, ratio analysis, and AI-enabled analytical tools, students develop the ability to analyse financial information and support informed business and financial decision-making.
2	**Vertical**	Minor
3	**Type &** **Teaching methods**	Theory + Practicum Lecture/Discussion/Practical/Case study, etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:** To introduce the concepts and techniques of business and financial analysis. **CO(A)2:** To develop an understanding of financial statements and their role in evaluating business performance. **CO(A)3:** To enable students to analyse business growth, profitability, and financial sustainability using financial analysis techniques.	
8	**Course Outcomes**: Learners will be able to **CO1:** Analyse the financial statements of a business to assess its financial performance and position. **CO2**: Explain the concepts of business growth, profitability, and revenue sustainability. **CO3**: Analyse business challenges and recommend appropriate strategies to support business survival and growth. .	

9	Syllabus

Unit I: Business Finance Analysis

a. Introduction to Business Finance

• Meaning and Sources of Business Finance
• Concept and Importance of Financial Analysis

b. Financial Statement Analysis

• Analysis of Income Statement
• Analysis of Balance Sheet
• Analysis of Shareholders' Equity
• Practical Problems on Vertical Balance Sheet
• Practical Problems on Vertical Income Statement

AI Integration Component

AI-assisted Financial Statement Analysis and Interpretation

Suggested AI / AI-enabled Tools

- ChatGPT – Financial statement interpretation and ratio calculations
- Screener and ChatGPT for comparative company analysis
- Microsoft Copilot (Excel) – Preparation and analysis of financial statements
- Google Gemini – Financial performance analysis and report generation

Suggested Learning Activities

- Use ChatGPT to explain components of financial statements and their significance..
- Prepare vertical income statements and vertical balance sheets using Microsoft Copilot.
- Compare the financial position of companies through Screener
- Generate financial analysis reports and interpretations using AI tools.
- Identify key trends and financial strengths or weaknesses from financial statements with AI support.

Unit II: Business Growth Analysis

a. Introduction to Growth Analysis

• Concept of Growth Analysis
• Analysis of Changes in Profitability

	• Analysis of Sustainable Earnings **b. Profitability Evaluation** • Evaluation through Profitability Ratios • Practical Problems on Ratio Analysis **AI Integration Component** **AI-assisted Business Growth and Profitability Evaluation** **Suggested AI / AI-enabled Tools** • ChatGPT – Ratio analysis and interpretation of profitability trends • Microsoft Copilot (Excel) – Calculation and visualization of financial ratios • Perplexity AI – Research on industry benchmarks and financial performance trends **Suggested Learning Activities** • Use ChatGPT to calculate and interpret profitability ratios. • Prepare ratio analysis worksheets using Excel Copilot. • Compare profitability performance of different companies Screener. • Research industry benchmarks and evaluate company performance using Perplexity AI. • Generate AI-assisted reports on growth trends and sustainable earnings. • Create visual dashboards and charts for profitability analysis using AI-enabled spreadsheet tools. • Conduct case studies on business growth strategies based on financial performance indicators.

10

Scheme of Examination and Assessment Pattern

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1 Khan, M. Y., & Jain, P. K. (2022). Financial management: Text, problems and cases (8th ed.). New Delhi, India: McGraw Hill Education.
2 Pandey, I. M. (2023). Financial management (13th ed.). New Delhi, India: Vikas Publishing House.
3 Chandra, P. (2021). Financial management: Theory and practice (10th ed.). New Delhi, India: McGraw Hill Education.
4 Kishore, R. M. (2020). Financial management. New Delhi, India: Taxmann Publications.
5 Maheshwari, S. N., & Maheshwari, S. K. (2022). Financial accounting (6th ed.). New Delhi, India: Vikas Publishing House.
6 https://www.screener.in
7 https://copilot.microsoft.com
8 https://claude.ai
9 https://chatgpt.com

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

First Year B. Com.
(Mathematics)

Semester- II

Title: Practical Statistics for Business - II

Vertical - 3
Open Elective - 2 Credits
Mandatory

with effect from
Academic Year 2026-2027

Title: Practical Statistics for Business – II

Course Code: CHMMTII4

Sr. No.	Heading	Particulars
1	**Description of the Course**	This course introduces statistical techniques for analyzing relationships and trends in data. Topics include correlation, regression analysis, and their applications in interpreting bivariate data. It also covers time series analysis, trend estimation, and construction of index numbers for economic and business comparisons. Learners learn practical methods for data interpretation through case studies and real-world examples.
2	**Vertical 3**	Open Elective Mandatory
3	**Type** **Teaching Method**	Theory + Practicum Lecture/group discussion/seminar/tech-based learning etc.
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives:** **CO(A) 1.** To introduce learners to the fundamental concepts of correlation and regression for analyzing relationships between variables in real-world datasets. **CO(A) 2.** To develop learners' ability to apply statistical techniques such as least squares, correlation measures, and regression analysis for interpreting data relationships. **CO(A) 3.** To enable learners to understand time series components and models for identifying trends and patterns in data. **CO(A) 4.** To facilitate learners' understanding of index numbers and their application in economic and business comparisons including cost of living and real income analysis.	
8	**Course Outcomes**: Upon completion of the course, learner should be able to **CO 1** explain the concepts of correlation, covariance and regression and interpret their statistical meaning. **CO 2** apply the method of least squares to fit linear regression models and interpret regression coefficients. **CO 3** analyse time series data by identifying components and estimating trends using graphical and analytical methods. **CO 4** evaluate various types of index numbers to compare economic indicators and assess changes in cost of living and real income.	

9	**Syllabus** **UNIT I: Correlation and Regression Analysis** • **Correlation:** Bivariate data, Scatter diagram, Covariance between two variables, Karl Pearson's correlation coefficient (Product Moment correlation coefficient) and its properties. • Spearman's Rank correlation coefficient. • **Regression:** Concept of linear regression analysis, Fitting of a linear regression line by method of least squares. Relation between regression coefficients and correlation coefficients. • Case Studies such as o Analysis (using Rank Correlation) based on Sales Volume and Customer Feedback Scores of various commodities of the same type o Analyze how marketing investment influences business sales using correlation (Learners can take the help of AI (such as Julius AI or Wolfram Alpha) for collecting data, ranking variables, calculating correlation coefficients, visualizing relationships, and interpreting results) **UNIT II: Time Series and Index Number** • Definition of time series, Components of time series, Models of time series. Estimation of trend by i) Freehand curve method ii) Method of least squares. • Index number as a comparative tool, Simple and composite Index Numbers, Some standard index numbers - Laspeyres', Paasche's, Marshal-Edgeworth's, Dorbish-Bowley's and Fisher's Index Numbers. • Cost of Living Index Number, Concept of Real Income based on the Wholesale Price Index Number. • Case Studies such as o Apply time series methods to detect trend, seasonal, and irregular components in sales performance o Examine trends and growth patterns in transportation demand using linear trend estimation. (Learners can take the help of AI (such as Julius AI or Google Gemini) for identifying trend, seasonal, cyclical, and irregular components, estimating linear trends, generating forecasts, and interpreting business implications.) Recommended that data be collected on different variables related to the area chosen by the learner, summarize the data and variability in it using the techniques covered in Unit 1, 2, represent the data measures on a histogram, and comment on the observations. Also, state with reason the measures that you would recommend for your data set and the purpose of study. **Technology integration:** Use of spreadsheet like EXCEL is encouraged while doing case studies

10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **A. External Examination: Semester End External - 30 marks Time: 1 hour** Format of Question Paper

Q. No.	Structure of the Questions	Marks
1	Attempt ANY THREE out of SIX. (Each question of 5 marks, based on unit 1)	15
2	Attempt ANY THREE out of SIX. (Each question of 5 marks, based on unit 2)	15
	Total	**30**

B. Internal Examination: Continuous Evaluation - 20 marks

Format of Question Paper

Sr. No.	Particulars	Marks
1	Test – MCQs /Answer in one sentence / Problems / Match the pairs / Puzzles etc.	10
2	Mini-project / Case study / Presentation / Open book test / Flipped classroom etc.	10
	Total	**20**

11 **References:**

1. Prem Mann: Introductory Statistics (7th Ed), John Wiley & Sons, INC
2. Gupta S. P.: Statistical Methods, S. Chand and Sons
3. Goon A.M., Gupta M.K., Dasgupta B.: Fundamentals of Statistics, Volume II: The World Press Private Limited, Calcutta (1968).
4. Kothari C.R.: Research Methodology, Wiley Eastern Limited, Second Edition. (2004)
5. Agarwal B.L.: Basic Statistics, New Age International Ltd.
6. Spiegel M.R.: Theory and Problems of Statistics, Schaum’ s Publications series. Tata McGraw-Hill.
7. Elhance D. N, Elhance V, Aggarwal B. M, Fundamentals of Statistics, Kitab Mahal Daryaganaj New Delhi, 2018.
8. Grewal P. S, Methods of Statistical Analysis, Sterling Publishers, 1990.

Estd. Year 1965

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, Ulhasnagar (Autonomous)

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

First Year B.Com

Semester- II

Title: Recent Trends in Accounting

Vertical - 4
SEC- 2 Credits

with effect from
Academic Year 2025-2026

Name of the Course: Recent Trends in Accounting
Course Code: CHMCOMII7

Sr. No.	Heading	Particulars
1	**Description of the Course:**	The recent trends in accounting underscore a paradigm shift towards recognizing human capital as a critical asset and strategic contributor to organizational success. Human Resource Accounting directly contribute to this trend by offering methodologies to quantify and report the value of human resources. Human Resource Accounting and Auditing course is not merely a response to current trends; it is a proactive step towards preparing professionals for the future of accounting and business. The course aligns with the evolving role of accountants and auditors, enhances employment prospects in diverse industries, and provides learners with a skill set that encompasses financial acumen, data analytics, strategic thinking, and a better understanding of human resource management.
2	**Vertical 4**	SEC
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: To enable learners to understand the concepts, need, importance, and development of Human Resource Accounting (HRA) and recognize human resources as valuable organizational assets. **CO(A)2:** To develop learners' conceptual understanding of the Human Resource Depreciation System and its implications for organizational performance. **CO(A)3**: To equip learners with the knowledge and analytical skills required to apply the Lev and Schwartz Model for valuation of human resources. **CO(A)4**: To understand the process and scope of human resource audit and prepare human resource reports of an organization using simple case studies.	
8	**Course Outcomes**: Student will be able to **CO1:** Explain the concepts, need, importance, development, and significance of Human Resource Accounting and Human Resources as organizational assets. **CO2:** Understand the theoretical concepts of the Human Resource Depreciation System, including absenteeism, strikes, lockouts, labour turnover, skill obsolescence, and industrial accidents.	

	CO3: Apply the Lev and Schwartz Model to measure and evaluate the value of human resources through practical problems. **CO4:** Prepare Human Resource Audit Checklists, analyse HR audit data, and construct Human Resource Audit Reports using simple case studies.
9	**Syllabus** **Unit I : (A) Human Resource Accounting.** ● Introduction and Meaning. ● Need & Importance. ● History and Development of HRA in India. ● Human Resource as an Asset. **Unit I :(B) Human Resource Depreciation System. (Simple Theoretical Aspects)** ● Introduction & Meaning. ● Concepts of Absenteeism,Strikes and Lockouts,Labour Turnover, Skill Obsolescence, ● Industrial Accidents and Hazards. **Unit II: (A) Economic Models to Measure Human Resource.** ● The Lev and Schwartz Model: Introduction and Concept. (Simple Practical Problems to be asked) **Unit II: (B) Human Resource Audit** ● Introduction and Meaning HR Audit ● Process and Scope of HR Audit ● HR Audit Checklist ● HR Audit Data Collection and Analysis ● HR Audit Report - Simple Illustrations/Case Study
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper **Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical	15
Q2	Practical	15
Q3	Theory based on Unit 1 and 2	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks
   Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/	10

		Puzzles)	
	2.	Case Study	10
		Total	20
11	**REFERENCES:**		

11 **REFERENCES:**

1. Human Resource Management Issues in Accounting and Auditing Firms: A Research Perspective John Brierley and David G William: Routledge Revivals 2017.
2. Human Resources Accounting Hardcover: Dr.Nandkumar S.Rathi, Dr.Krishna and Priya Rolla: Sahitya Sagar,2022.
3. How to measure Human Resource Management: Jac Fitz-Enz: Mcgraw Hill
4. Accounting for Human Resources: Rakesh Chandra Katiyar: UK Publishing
5. A Study of Human Resource Accounting In Corporate Sector : A Comparative Study of Indian And Global Companies: Dr Nader Nagshbandhi: Himanshu Publications.

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

First Year B. Com.

Business Leadership skills

Semester- II

Vertical 4
SEC-2Credits

With effect from
Academic Year 2025-2026

Title: Business Leadership Skills

Course Code: CHMCOMII8

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course aims to introduce students to the fundamentals of leadership in personal and team contexts. It emphasizes developing essential workplace skills such as communication, professionalism, collaboration, emotional intelligence, and problem-solving. Students will explore practical techniques to lead themselves and others effectively in academic, corporate, and entrepreneurial settings through real-world examples, activities, and reflection exercises.
2	**Vertical 4**	SEC
3	**Type &** **Teaching methods**	Theory + Practicum Lecture/Discussion/Presentation/Case study,etc.
4	**Credit**	02 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:**To develop self-awareness, interpersonal effectiveness, and leadership qualities essential for personal and professional growth. **CO(A)2:**To introduce practical tools for effective communication, collaboration, decision-making, and team management. **CO(A)3:**To enhance confidence, emotional intelligence, and workplace readiness through experiential learning. **CO(A)4:**To familiarize students with AI-enabled tools that support communication, productivity, collaboration, and personal branding. **CO(A)5:**To develop digital communication, presentation, networking, and leadership skills using AI-assisted tools.	
8	**Course Outcomes**: Learners will be able to **CO1**: Demonstrate personal leadership, emotional intelligence, and self-management. **CO2**: Communicate effectively and manage interpersonal relationships in teams and workplace settings. **CO3**: Apply time management, goal-setting, and productivity techniques in academic and professional life. **CO4**: Use AI-enabled tools for communication, presentations, networking, collaboration, and professional branding. **CO5**: Lead and collaborate effectively in small teams and workplace-oriented situations.	

9	**Syllabus**

UNIT I: Personal Leadership and Self-Management

- Meaning and Importance of Personal Leadership
- Importance of Self-awareness and Emotional Intelligence in Leadership
- Building Credibility, Trust, and Professional Image
- Communication and Interpersonal Effectiveness
- Time Management and Prioritization Skills for Professional Efficiency
- Developing Discipline, Focus, and Growth Mindset
- Networking and Personal Branding
- (LinkedIn, College Events, Volunteering)

AI Integration Component
AI Tools for Personal Productivity, Communication, and Branding
Suggested AI / AI-enabled Tools

- ChatGPT
- Canva AI
- Grammarly
- LinkedIn AI Features

Suggested Learning Activities

- AI-assisted self-introduction and professional profile writing
- Improving communication and email drafting using Grammarly and ChatGPT
- Canva AI-based personal branding poster / resume creation
- LinkedIn profile optimization and networking basics
- AI-assisted goal-setting and productivity planning exercises
- Reflection activity on ethical use of AI in communication

UNIT II: Team Leadership and Workplace Dynamics

- Meaning and Significance of Team Leadership
- Qualities of an Effective Team Leader
- Effective Communication and Collaboration within Teams
- Conflict Resolution and Problem-Solving Techniques
- Delegation and Accountability
- Leading Diverse Teams and Managing Differences
- Motivation and Team Spirit in Professional Settings
- Conducting Productive Meetings and Collaborative Discussions

AI Integration Component

AI Tools for Team Collaboration, Presentations, and Workplace Communication

Suggested AI / AI-enabled Tools

	• ChatGPT • Canva AI • Gamma AI • Google Forms AI Features / Microsoft Copilot (basic exposure) **Suggested Learning Activities** • AI-assisted role play for workplace conflict resolution • Team presentation creation using Gamma AI and Canva AI • AI-supported meeting agenda and discussion drafting • Conducting feedback surveys using Google Forms • AI-assisted collaborative problem-solving exercises • Mock professional communication and workplace scenario analysis

10

Scheme of Examination and Assessment Pattern

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

Format of Question Paper

Attempt any 2 out of 3 questions.

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

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1. Anderson, R. J., & Adams, W. A. (2015). Mastering leadership: An integrated framework for breakthrough performance. Wiley.
2. Blanchard, K. (2018). Servant leadership in action. Berrett-Koehler Publishers.
3. DuBrin, A. J. (2016). Leadership: Research findings, practice, and skills. Cengage Learning.
4. Goleman, D. (2020). Emotional intelligence: Why it can matter more than IQ. Bantam.
5. Goldsmith, M., & Reiter, M. (2007). What got you here won't get you there. Hachette Books.
6. Lussier, R. N., & Achua, C. F. (2016). Leadership: Theory, application, and skill development. Cengage Learning.
7. Maxwell, J. C. (2018). Developing the leader within you 2.0. HarperCollins Leadership.

8. Pillai, R., & Sivanandhan, D. (2014). Chanakya’s 7 secrets of leadership. Jaico Publishing House.

9. Russell, S., & Norvig, P. (2021). Artificial intelligence: A modern approach (4th ed.). Pearson.

10. UNESCO. (2023). Guidance for generative AI in education and research. https://unesdoc.unesco.org/

11. OpenAI. (2024). ChatGPT. https://chat.openai.com/

12. Canva. (2024). Canva AI tools. https://www.canva.com/

13. Grammarly. (2024). AI writing assistance platform. https://www.grammarly.com/

14. LinkedIn. (2024). Professional networking platform. https://www.linkedin.com/

15. Gamma. (2024). AI presentation platform. https://gamma.app/

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

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**: **CO(A)1:** To develop a comprehensive understanding of various types of environmental pollution, their sources, standards, and impacts on human health and ecosystems. **CO(A)2:** To familiarize students with environmental laws, constitutional provisions, and regulatory frameworks related to environmental protection and management. **CO(A)3:** To equip learners with knowledge of environmental management tools, pollution control measures, and sustainable waste management practices. **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.	

8	**Course Outcomes**: Student will be able to **CO1**: Identify and analyze different types of environmental pollution and assess their impacts on human health and ecological systems. **CO2**: Explain key environmental laws, constitutional provisions, and institutional mechanisms for environmental protection. **CO3**: Apply environmental management tools and sustainable waste management practices in real-world contexts. **CO4**: Evaluate sustainability initiatives such as the SDGs and Mission LiFE and relate them to environmental management and sustainable development practices.
9	**Syllabus** **UNIT I: Environmental Pollution and Health** • 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. **UNIT II: Environmental Management** • 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
ULHASNAGAR
421 003.

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:**	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. ***Advanced Business Communication Skills*** 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.
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**: CO(A)1: To provide advanced understanding of business communication models and strategies. CO(A)2: To develop digital and intercultural communication skills essential for global workplaces. CO(A)3: To equip students with professional writing skills for reports, proposals, emails, and letters. CO(A)4: To enhance presentation, negotiation, and analytical communication abilities. CO(A)5: To build professionalism, etiquette, and ethical communication judgment.	

8	**Course Outcomes**: After completing this course, learners will be able to: **CO-1:** Implement advanced communication strategies in professional business contexts. **CO-2:** Communicate effectively using digital tools and virtual platforms. **CO-3:** Draft structured, persuasive, and professional business documents. **CO-4:** Demonstrate professional etiquette in meetings, group work, interviews, and corporate communication. **CO-5:** Analyze and solve workplace communication problems through case-based approaches.
9	**Syllabus** **UNIT I: Advanced Concepts in Business & Digital Communication (15 Hours)** **1. Strategic Business Communication** • Advanced models of corporate communication • Managerial communication and decision-making • Communication ethics and governance • Communication in crisis and conflict situations **2. Workplace Communication Dynamics** • Multigenerational workforce communication • Communication across hierarchies and cross-functional teams • Basics of negotiation and conflict resolution • Professional listening and feedback skills **3. Digital Communication & Virtual Workplace** • Email etiquette in global communication • Virtual meeting etiquette: scheduling, agendas, minutes • Writing for digital media: micro-content, announcements, social media tone **4. Intercultural & Global Communication** • Cultural sensitivity in global communication • Communicating with international clients • Cross-border etiquette: greetings, tone, time zones

	UNIT II: Professional Business Correspondence & Practical Documentation (15 Hours) • **Business Reports & Practical Documentation** 1 Project summary report 2 Market survey/product analysis report 3 Service recovery / apology letter as a customer care executive 4 Negotiation letter (discount / delivery terms) • **Proposals, Social Media Writing & Corporate Profiles** 1. Proposal for a new campus event 2. Proposal for a small business idea 3. Writing Instagram captions for a brand 4. Preparing a short promotional message for a product
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper All questions are compulsory:

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

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	**Written Assignment:** The students are required to attempt **any one** of the following using AI applications: (Eg: Gamma AI, Beautiful.ai, etc) • 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	

9	**Syllabus** **Unit 1: Everyday & Professional Communication in Sindhi** • Daily Life Conversation Skills: Greetings and introductions, Asking for information, Making requests / giving instructions, Small talk in simple Sindhi • Workplace & Business Communication: Customer interaction, Office enquiries, permissions, complaints, Bank/shop/travel conversation, Basic telephone conversation, Short Event Reports **Unit 2: Digital & Modern Communication in Sindhi** • Email & Message Writing: Professional emails, WhatsApp/SMS etiquette, Announcements, reminders • Product and Promotive Communication: Short ads, Taglines & slogans, Simple product description, Pitch Presentation, Interview / Communication for Market Research **Syllabus** **यूनिट १:** • रोज़मरह जी ज़िंदगी में गुफ्तगू(सिंधीअ में): वाकुफ़ियत डियण ऐ जाण हासुल करण ,वेनती मोकिलण, अर्जु करण,हिदायतूं डियण, सौली सिंधीअ में गालाईण. • कम करण वारी जगह ते राबतो ऐ कारोबारी राबतो: ग्राहकनि सा गुफ्तगू, ऑफिस में पूछताछ , परमीशन शिकायत पत्र,बैंक जे करमचारियुनि सा गुफ्तगू, ग्राह्कनि 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: 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:**	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. 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. 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.
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**: **CO(A)1:** To inculcate a spirit of active participation in cultural, social, environmental, and creative activities. **CO(A)2:** To enhance personal and interpersonal skills through real-life experiences and teamwork. **CO(A)3:** To foster a sense of responsibility, leadership, and community engagement among students. **CO(A)4:** To develop self-confidence and emotional well-being through creative expression and collaboration. **CO(A)5:** To integrate classroom learning with experiential learning for holistic growth.	

8	**Course Outcomes**: Student will be able to **CO1:** Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences. **CO2:** Demonstrate improved communication, leadership, and teamwork skills. **CO3:** Exhibit increased awareness of social responsibility and civic engagement. **CO4:** Build confidence through creative, cultural, and intellectual expressions. **CO5:** Maintain a portfolio or activity log to track participation and personal development.
9	**Syllabus** **Unit I – Suggested Areas of Participation in the Activities** • **Cultural Events:** Drama, dance, music, literary events, debates, etc. • **Social Outreach:** Blood donation, awareness campaigns, cleanliness drives. • **Clubs & Societies:** Photography, quiz, environment club, shram club, etc. • **Sports & Fitness:** College tournaments, yoga, marathons, fitness challenges. • **Institutional Events:** Foundation Day, Annual Day, College Festivals, Intercollegiate events. • **National Festivals:** Independence Day, Republic Day, etc. **Unit II – Program Specific Topics** • **Workshops/Seminars:** Report Writing, Personality Development, Soft Skills, Leadership Talks. • **Speak, Show, Shine:** Presentation / Poster Presentation / Viva and Learning Experience. **Mode of Evaluation** • **Faculty Coordinator:** To guide and evaluate student progress. • **Participation Proof:** Certificates, photos, attendance records. • **Reflective Journal:** Minimum 2–3 pages summarizing experiences, learning, and growth. • **Final Viva/Presentation:** 5-minute talk on poster presentation and on overall learning.

10	**Scheme of Examination and Assessment Pattern** Based on 3 approved activities **External Examination: Semester End External - 30 marks**

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

Q2	Title of approved activity 1	10
Q3	Title of approved activity 1	10
TOTAL		**30**

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Reflective journal	10
2.	Presentation / Poster presentation / Viva	10
TOTAL		**20**

Suggested Readings

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

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

Dr. Manju Lalwani Pathak

SYBCOM SEM III

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Semester- III

Title: Accountancy & Financial Management-III

Vertical - 1
Major Subject – 2 Credits

with effect from
Academic Year 2025-2026

Title: Accountancy & Financial Management-III
Course Code- CHMCOMIII1

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course delves into the critical aspects of accounting for businesses undergoing incorporation transitions and the fundamental principles of partnership accounts. It focuses on the intricacies of pre and post-incorporation accounting, emphasizing the apportionment of profits and losses during this transitional phase. Learners learn to analyze financial transactions, apply apportionment principles, and understand the treatment of profits and losses. It also shifts to the core of partnership accounts, and preparation of Partnership final Accounts This course is essential for aspiring accountants and finance professionals, providing a strong foundation for advanced studies.
2	**Vertical 1**	Major
3	**Type and** **Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: To understand the concepts, principles, and accounting treatment relating to pre-incorporation and post-incorporation profits and losses. **CO(A)2:** To apply accounting principles for the preparation of partnership Final accounts in cases of admission, retirement, or death of a partner during the accounting year. **CO(A)3:** To analyze accounting data and apply suitable bases of apportionment for allocating income, expenses, and profits between different accounting periods and partners. **CO(A)4:** To develop analytical and problem-solving skills for preparing accurate financial statements and interpreting accounting adjustments in practical business situations.	
8	**Course Outcomes**: Student will be able to **CO1:** Understand the concepts of pre-incorporation and post-incorporation periods, identify appropriate bases of apportionment, and describe the accounting treatment of pre- and post-incorporation profits or losses. **CO2:** Compute and prepare statements for the ascertainment and treatment of pre-incorporation	

	and post-incorporation profits or losses by applying appropriate accounting principles. **CO3:** Prepare partnership final accounts by incorporating adjustments arising from admission, retirement, or death of a partner and allocate profits and expenses using appropriate accounting methods. **CO4:** Analyze partnership accounting situations involving admission, retirement, or death of a partner, evaluate the impact of accounting adjustments on financial statements, and prepare accurate final accounts.
9	**Syllabus** **Unit 1: Ascertainment and Treatment of Profit Prior to Incorporation** • Introduction to Pre and Post Incorporation • Basis of Apportionment between Pre and Post Incorporation Period • Computation of Pre and Post Incorporation Profit/ Loss • Treatment of Pre and Post Incorporation Profit/ Loss **Unit 2: Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year** • Introduction and Meaning of Partnership deed • Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. • Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. • Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper **Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical (unit no. 1 full-fledged question)	15
Q2	Practical(unit no. 2 full-fledged question)	15
Q3	Theory (short notes any 3 out of 6 from unit 1&2)	15
TOTAL		30

Note
1. Equal Weightage is to be given to all the modules.
2. Use of simple calculator is allowed in the examination.

<table>
<tr><td></td><td>Internal Examination: Continuous Evaluation - 20 marks

<table>
<tr><td></td><td>Assessment / evaluation</td><td>Marks</td></tr>
<tr><td>1.</td><td>Class Test during the lectures. (Physical/ Online mode)
(Short notes/ MCQ’s/ Match the Pairs/ Answer in one sentence/ Puzzles)</td><td>10</td></tr>
<tr><td>2.</td><td>Participation in workshop/seminar/conference</td><td>05</td></tr>
<tr><td></td><td>Participation in case study/ Field visit/ Certificate course (Physical /online)</td><td>05</td></tr>
<tr><td></td><td>Total</td><td>20</td></tr>
</table>
</td></tr>
<tr><td>11</td><td>REFERENCES:
1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi(2013)
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi (2015)
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai(2018)
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai (2016)
7. Jha, Luhar & Sharma, Financial Accounting -I, Himalayan Publication, Mumbai.
8. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
10.Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai(2016)</td></tr>
</table>

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Semester- III

Title: Accounting & Auditing–I (Management Accounting-I)

Vertical - 1
Major Subject – 2 Credits

with effect from
Academic Year 2026-2027

Name of the Course: Accounting & Auditing–I (Management Accounting-I)

Course Code: CHMCOMIII2

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course equips learners with essential tools for navigating the complexities of modern business. It begins by introducing the core concepts of management accounting, distinguishing it from financial accounting, and emphasizing its role in decision-making. Learners then delve into the analysis and interpretation of financial statements using techniques like trend analysis, comparative statements, and common size analysis. The second module focuses on ratio analysis, including the Du Pont Chart, providing a deeper understanding of a company's financial health and operational efficiency. This course prepares learners to assess financial viability, identify areas for improvement, and contribute effectively to organizational success in a competitive global landscape.
2	**Vertical 1**	Major
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:** To enable learners to understand the concepts, scope, functions, and significance of Management Accounting and its role in managerial decision-making. **CO(A)2:** To develop learners' analytical skills in interpreting financial statements using trend analysis, comparative statements, and common-size statements. **CO(A)3:** To equip learners with the knowledge and problem-solving skills required to compute and interpret financial ratios and evaluate business performance using the Du Pont Analysis. **CO(A)4:** To develop learners' ability to analyse financial information and prepare comprehensive reports for managerial decision-making and organizational performance evaluation.	

<table>
<tr><td>8</td><td>Course Outcomes: Student will be able to
CO1: Explain the concepts, scope, functions, and role of Management Accounting in organizational decision-making.

CO2: Apply trend analysis, comparative statements, and common-size statements to analyse and interpret financial statements.

CO3: Compute and interpret financial ratios and evaluate the financial performance of a business using the Du Pont Analysis.

CO4: Analyse financial information and prepare concise reports with recommendations to support managerial decision-making.</td></tr>
<tr><td>9</td><td>Syllabus

Unit 1: Introduction to Management Accounting
• Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting
• Analysis and Interpretation of Financial Statements
i. Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis
ii. Relationship between items in Balance Sheet and Revenue statement
iii. 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 size statements

Unit 2: Ratio Analysis and Interpretation
• Ratio Analysis: Meaning, classification, Du Point Chart, advantages and limitations (Based on Vertical Form of Financial statements)
• Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio
• Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio
• Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover
(Practical Question on Ratio Analysis with Interpretation of ratios and Du Point Analysis)</td></tr>
<tr><td>10</td><td>Scheme of Examination and Assessment Pattern
Paper – 50 Marks
External Examination: Semester End External - 30 marks Time: 1:00 hour
Format of Question Paper
Attempt any 2 out of 3 questions.
<table>
<tr><th>Question No</th><th>Questions</th><th>Marks</th></tr>
<tr><td>Q1</td><td>Practical (unit no. 1 full-fledged question)</td><td>15</td></tr>
<tr><td>Q2</td><td>Practical(unit no. 2 full-fledged question)</td><td>15</td></tr>
<tr><td>Q3</td><td>Theory (short notes any 3 out of 6 from unit 1&2)</td><td>15</td></tr>
<tr><td>TOTAL</td><td></td><td>30</td></tr>
</table>
Note
1. Equal Weightage is to be given to all the modules.</td></tr>
</table>

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2. Use of simple calculator is allowed in the examination.

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Participation in workshop/seminar/conference	05
	Participation in case study/ Field visit/ Certificate course (Physical /online)	05
	Total	20

</td></tr>
<tr><td>

11

</td><td>

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)Horngren, C. T., Datar, S. M., & Rajan, M. V. (2015). *Cost accounting: A managerial emphasis* (15th ed.). Pearson Education.

5)Drury, C. (2018). Management and cost accounting (10th ed.). Cengage Learning EMEA.

6) Gibson, C. H. *Financial reporting and analysis: Using financial accounting information* (13th ed.). South-Western College Publishing

</td></tr>
</table>

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Commerce III

Semester- III

Major (Mandatory)
(As per NEP-2020)

Title of the Course: Management Principles and Functions

With effect from
Academic Year 2025-2026

Name of the Course: Management Principles and Functions

Course Code : CHMCOMIII3

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides an understanding of the concepts, principles and functions of Management. It deals with management lessons from Bhagwat Gita and touch upon the Indian Ethos. The course includes detailed learning functions of management namely Planning, Controlling, Organising and Directing.
2	**Vertical 1**	Major
3	**Type & Teaching methods**	Theory+ Practicum (Lecture/Discussion/Case studies/Presentation etc)
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives** : **CO(A)1:**To provide an overview of Management in an organisation. **CO(A)2:**To understand the principles and functions of management. **CO(A)3:**To provide an insight into the application of management principles and functions in organisational and day-to-day situations. **CO(A)4:**To introduce students to AI-enabled tools used in Management functions and challenges. **CO(A)5:**To develop creativity, communication, presentation, and business problem-solving skills using AI-supported tools.	
8	**Course Outcomes**: Students will be able to **CO1**: Explain the concepts, principles, and significance of Management. **CO2**: Apply the functions of management in their daily life. **CO3**: Use AI-enabled tools to support management functions, decision-making, and problem-solving. **CO4**: Demonstrate creativity, communication, presentation, and business problem-solving skills using AI-supported tools.	

9	**Syllabus**

UNIT I: Introduction to Management

Introduction to Management:

- Management Concept, Nature, Functions of Management, Managerial Skills, Henry Fayol's Principles of Management, Peter Drucker's Dimensions of Management,
- Chanakya's Principles of Management, 10 Key management lessons from Bhagavad Gita, Indian Ethos and its significance to Management.
- Case studies relating to functions of management.

Planning & Controlling:

- Planning: Meaning, Steps in planning process, MBO- concept & its advantages, MBE – concept and its Advantages, MIS -concept & its components.
- Controlling: Meaning, Steps in Control process, Essentials of good control system, Techniques of Controlling.
- Case studies related to effective planning and controlling

AI Integration Component

AI-assisted Management Analysis and Decision Making

Suggested AI / AI-enabled Tools

- ChatGPT
- Perplexity AI
- Google Gemini
- Google Forms with AI Features

Suggested Learning Activities

- AI-assisted explanation of management concepts and principles using chat GPT
- Analysis of management functions using AI-generated case studies using perplexity
- Preparation of planning frameworks and business objectives using AI tools
- AI-supported evaluation of control mechanisms in organizations using google gemini
- Comparative analysis of traditional and modern management practices using Chat GPT.

UNIT II: Organizing and Directing

Organizing:

- Features of Line, Line and Staff, Matrix and Virtual Organisation, Bases of Departmentation, Span of Management- Concept & factors influencing it,
- Delegation of Authority- Concept and its Principles, Centralisation v/s Decentralisation.
- Case studies relating to effective Delegation

	Directing: • Managerial Communication: Functions, Barriers , Modern Tools used by managers for communication, Motivation- Concept, Factors and its importance, • Leadership- Concept, Styles and Qualities of a leader. • Case studies related to effective Leadership. **AI Integration Component** **AI Tools for Organizational Communication and Leadership Development** **Suggested AI / AI-enabled Tools** • ChatGPT • Napkin AI • Google Gemini • Mentimeter AI **Suggested Learning Activities** • AI-assisted organizational structure design and analysis using canva AI • Case study analysis on delegation and leadership using AI Perplexity • Creation of communication plans using AI-powered applications • Leadership style assessment and role-play activities supported by using chat gpt • AI-assisted presentations on motivation and organizational behaviour concepts using canva AI • Interactive surveys and feedback analysis using AI-enabled platforms such as Mentimeter AI

10

Scheme of Examination and Assessment Pattern

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

Format of Question Paper

Attempt any 2 out of 3 questions.

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

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1. Management Today Principles& Practice- Gene Burton, Manab Thakur, Tata McGraw Hill, Publishing Co.Ltd.
2. Management – James A.F.Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective –Heinz Weihrich& Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
4. Principles of Management- T.Ramasamy.
5. Principles and Practices of Management- L.M. Prasad.
6. Essentials of Management – Koontz And O‟Donnel
7. Principles of Management – Sherlekar S. A
8. Principles and Practice of Management by L M Prasad
9. UNESCO. (2023). Guidance for generative AI in education and research. https://unesdoc.unesco.org/
10. OpenAI. (2024). ChatGPT. https://chat.openai.com/
11. Canva. (2024). Canva AI tools. https://www.canva.com/
12. Perplexity AI. (2024). Perplexity AI. https://www.perplexity.ai/

Ad hoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.
(Business Economics)

Semester- III

Title: Micro Economics of Factor Pricing

Vertical - 1
Major Subject - 2 Credit

with effect from
Academic Year 2026-2027

Title: Micro Economics of Factor Pricing
Course Code: CHMCOMIII4

Sr. No.	Heading	Particulars
1	**Description the Course:**	This course provides an in-depth understanding of the factor price determination. It includes remuneration for the land, the labour, the capital and the entrepreneurial abilities in the form of rent, wages, interest and profit. It aware students regarding the classical and modern theories of determination of remuneration to various factors of production.
2	**Vertical 1**	Major
3	**Type of** **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 make the students understand the fundamentals of remuneration of factors of production. **CO(A)2:** To make learners Identify different types of theories of factor remuneration. **CO(A)3:** To develop analytical skills of the learners with reference to the factor pricing in modern context.	
8	**Course Outcomes**: Students will be able to **CO1:** Understand the fundamentals of rent, wages, interest and profit. **CO2:** Learn different approaches of factor price determination. **CO3:** Analyze and apply factor pricing in modern context.	
9	**Syllabus** **Unit I: Rent and Wages** ▪ Introduction- Demand and supply of land – Meaning of rent – Determination of Rent for Industrial and office spaces. ▪ Characteristics of labour in formal and informal sectors in India -Demand for labour: Demand for skilled labour in India-Supply of labour: Skilled and unskilled labour – Features of labour market, Equilibrium in labour market – Wage determination. ▪ Wage and productivity – Causes of wage differences– Nominal and real wages – Role of Technology and Skills in wage determination. **'Real time case studies on productivity and wages: Tata Nexon and Tata Punch'.** **Unit II: Interest and Profit** ▪ Definition of interest – Gross interest and net interest - Natural interest and market rate of interest. ▪ Liquidity preference theory - Modern theory of interest; Integration of AI tools: Kimi K2.	

	▪ Meaning of profit – Gross profit and net profit - Normal profit and Supernormal profit - Innovation theory - Risk Bearing Theory of profit and practical examples.
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
Q.1	Attempt any two out of three. (Unit I)	15
Q.2	Attempt any two out of three. (Unit II)	15
		Total 30

Internal Examination: Continuous Evaluation – 20 marks

	Assessment / evaluation	Marks
1.	Assignment/ Project	10
2.	Presentation	10
		Total 20

11

Reference Books:

1) N. Gregary Mankiw, (2006), 'Principles of Microeconomics', Cengage Learning, 6th Edition, Harvard University, USA.
2) KPM Sundaram and M P Vaish, (1997), 'Microeconomic Theory', S. Chand Publications, New Delhi, 21st Edition.
3) Ahuja, H.L, (2023), 'Micro Economics', S. Chand Publication, New Delhi.
4) Mehta P.K, Singh M. (2017), 'Micro Economics', Taxman Publication, New Delhi
5) Dwivedi, D.N. (2016) 'Micro Economics', Vikash Publication, New Delhi
6) Maddala G.S. and E. Miller; (1989), 'Microeconomics: Theory and Applications', McGraw-Hill International, New York
7) Louis, Phlips, (1998), '*Applied industrial Economics'*, Cambridge University Press, Cambridge, U.K:

Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Title of the course: Fundamentals of Business and Financial Analysis –II

Semester- III

Minor
(As per NEP-2020)

With effect from
Academic Year 2026-2027

Name of the Course: Fundamentals of Business and Financial Analysis -II

Course Code :CHMCOMIII12

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course is designed to provide students with a comprehensive understanding of financial analysis techniques, focusing on critical areas such as cash flow statements, profitability analysis, ratio analysis, and financial reporting. It also covers growth evaluation and sustainable earnings, with special emphasis on Price-to-Book (P/B) and Price-to-Earnings (P/E) ratios. The course builds upon fundamental financial concepts and equips students with analytical tools essential for business decision-making.
2	**Vertical**	Minor
3	**Type & Teaching methods**	Theory Practicum (Lecture/Discussion/Presentation/Case study etc)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks
7	**Course Objectives:** **CO(A)1:** Develop Financial Analysis Skills **CO(A)2:** Enhance Ratio Analysis Proficiency **CO(A)3:** Improve Financial Report Writing **CO(A)4:**Evaluate Growth and Sustainable Earnings **CO(A)5:**Apply Analytical Techniques to Real-World Scenarios	
8	**Course Outcomes:** students will be able to: **CO1:** Analyse and interpret cash flow statements to assess a company's liquidity, operational efficiency, and financial stability. **CO2:** Use profitability and ratio analysis techniques to evaluate a company’s financial performance and compare it with industry benchmarks. **CO3:** Prepare structured financial reports that effectively communicate key insights to stakeholders. **CO4:** Assess company valuation and growth potential using P/B and P/E ratios, aiding in investment and strategic decision-making. **CO5:** Apply financial analysis techniques in real-world business situations, including corporate finance, investment analysis, and risk assessment.	

9	**Syllabus**
	Module 1: Financial Analysis -Cash flow Statement **1. Introduction to Cash Flow** • Definition and significance of cash flow in financial management. • Importance of liquidity and cash flow over profitability. **2. Structure of a Cash Flow Statement** • Components: Operating, Investing, and Financing Activities. • Differences between the cash flow statement and the income statement. 3. **Preparation of a Cash Flow Statement** • Preparation of Cash flow statement using Direct Method- Explanation, format and solved problems. • Preparation of Cash flow statement using Indirect Method by adjusting net income to cash flow and solved problems. **Module 2: Financial Analysis- Analysis of profitability** **1. Understanding Profitability analysis** • Concepts- Profitability analysis • Why Profitability analysis is conducted. • Factors affecting Profitability Internal factors: Cost management, pricing strategies, and operational efficiency. External factors: Market conditions, competition, and regulatory impacts. • Profitability in Different Business Scenarios a. Comparing profitability across industries. (Solved problems) b. Analysis of small businesses vs. large corporations **2. Vertical analysis of Profitability** • Income statement as a percentage of sales. • Identifying cost drivers and their impact on profitability. **3. Horizontal Analysis of Profitability** • Trends in profitability over time. (Solved problems) • Year-on-year comparisons and implications. **AI Integration Component** **AI-assisted Financial Statement Analysis and Interpretation** **Suggested AI / AI-enabled Tools** • ChatGPT – Financial statement interpretation and ratio calculations • Screener and chatGpt for comparative company analysis

- Microsoft Copilot (Excel) – Preparation and analysis of financial statement
- Google Gemini – Financial performance analysis and report generation

Suggested Learning Activities

- Use ChatGPT to explain components of financial statements and their significance..
- Prepare vertical income statements and vertical balance sheets using Microsoft Copilot.
- Compare the financial position of companies through Screener
- Generate financial analysis reports and interpretations using AI tools.
- Identify key trends and financial strengths or weaknesses from financial statements with AI support.

Module 3: Financial Analysis – Ratio analysis and Report writing

1. **Ratio Analysis :** Meaning, Objectives, importance &limitation of ratio analysis
2. **Balance sheet ratios & Revenue statement ratios**

Balance Sheet ratio

- Current Ratio
- Liquid Ratio
- Proprietary Ratio
- Debt equity Ratio
- Cap gearing Ratio

Revenue statement ratio

- Gross profit Ratio
- Net Profit Ratio
- Operating profit Ratio
- Stock turnover Ratio

Combined ratios

- Net worth Ratio
- Debtors turnover Ratio
- Creditors turnover Ratio
- Return on Equity share capital
- Return on Assets
- Earnings per share
- Price Earnings ratio

AI Integration Component

AI-assisted Business Growth and Profitability Evaluation

Suggested AI / AI-enabled Tools

- ChatGPT – Ratio analysis and interpretation of profitability trends
- Microsoft Copilot (Excel) – Calculation and visualization of financial ratios

	• Perplexity AI – Research on industry benchmarks and financial performance trends
	
	Suggested Learning Activities
	
	• Use ChatGPT to calculate and interpret profitability ratios.
	• Prepare ratio analysis worksheets using Excel Copilot.
	• Compare profitability performance of different companies Screener.
	• Research industry benchmarks and evaluate company performance using Perplexity AI.
	
	Module 4 Growth, Sustainable Earnings: Evaluation of P/B Ratios and P/E Ratios
	
	• **Sustainable Earnings**
	  • Concept & Meaning of Sustainable earnings
	  • Importance of assessing risk and uncertainty.
	
	Sensitivity and Scenario Analysis
	• Conducting sensitivity analysis: Impact of changes in assumptions.
	
	Evaluation of sustainable earnings
	• Understanding P/B Ratios and P/E Ratios
	• Evaluation of P/B Ratios and P/E Ratios (Solved problems)

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory /Practical a. b.	15
Q2	Theory /Practical a. b.	15
Q3	Theory /Practical a. b.	15
Q.4.	Theory /Practical a. b.	15
Q.5.	Theory /Practical a. b.	15
Q.6.	Theory /Practical a. b.	15
	Total	**60**

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**20**
2	Project /Presentation / Viva/Group Discussion/Case study	**20**
		Total 40

11

REFERENCES:

1. Basic Financial Management: M.Y. Khan and P.K. Jain, New Delhi, TMH 2000.
2. Financial Management: I.M. Pandey., Vikas Publishing House
3. Financial Management: Theory and Practices- Prasanna Chandra, McGraw Hill Education India
4. Financial Management: Khan and Jain. McGraw Hill Education India
5. Valuation measuring and managing the value of companies: Thomas Copeland-Wiley
6. Financial Management Module, ICAI- Intermediate.
7. Corporate Accounting & Financial Management Module, ICSI- Executive
8. Financial Management & Data Analytics Module, ICMAI- Intermediate

Ad hoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

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 &Amp; Modern Web Designing
9	Basics Of Nutrition -3
10	Reel Making For Media And Social Change
11	Preforming Art- Dance-3
12	Data Analysis With Excel And Power BI
13	Digital Political Strategy, AI And Public Engagement Skills
14	Psychology Of Personal Relationship-I
15	Introduction To Sociology And Digital Society
16	Mushroom Cultivation Training And Trading Level 3
17	Yogasanas: Intermediate Series
18	Perfumery Course Level 3
19	Workplace And Professional Skills
20	Beautician: Strategic Business Planning III
21	Current Trends In Fashion Designing: Financial Perspective Level 3
22	Basics Of Accounting-III
23	Digital Marketing -III
24	Advanced Trading Strategies In Stock Market

Smt. Chandibai Himathmal Mansukhani College, Ulhasnagar (Autonomous)

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Advertising I

Semester- III

Vertical 4
SEC-2Credits

With effect from
Academic Year 2025-2026

Name of the Course: Advertising I

Course Code : CHMCOMIII8

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course introduces the fundamentals, relevance, and practical application of advertising in today's dynamic business world. It explores key advertising concepts, ethical aspects, career opportunities in the advertising industry, and its interconnection with branding and communication.
2	**Vertical 4**	SEC
3	**Type & Teaching methods**	Theory +Practicum (Lecture/Discussion/Case study/Presentation etc.)
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives:** **CO(A)1:To introduce the fundamentals, evolution, and relevance of advertising in today's business environment.** **CO(A)2:To understand advertising types, ethical concerns, advertising agencies, and branding concepts.** **CO(A)3:To familiarize students with AI-enabled tools used in advertisement design, slogan writing, branding, and communication.** **CO(A)4:To develop creativity, communication, and brand-building skills using AI-assisted tools.** **CO(A)5:To encourage critical evaluation of advertising content and responsible use of AI in advertising and media communication.**	
8	**Course Outcomes**: Learners will be able to **CO1**: Understand the concepts, types, functions, and evolution of advertising. **CO2**: Analyze the social, ethical, and economic impact of advertising. **CO3**: Identify advertising career opportunities and explain basic branding strategies.. **CO4**: Use AI-enabled tools for slogan writing, logo creation, advertisement design, and branding communication. **CO5**: Create simple AI-assisted advertising and branding materials. **CO6**: Demonstrate ethical and responsible use of AI in advertising communication.	

9	**Syllabus** **UNIT I: Introduction to Advertising & Key Aspects** **Fundamentals and Types of Advertising** • Definition, Features, Scope, and Importance of Advertising • Evolution of Advertising: From Print to Digital • Types of Advertising: • Media-wise (Print, Broadcast, Digital) • Target-audience based • Special categories (Political, Social, Green, Advocacy) • Active Participants: Advertiser, Media, Advertising Agencies, Audience • Role of Advertising in Business and Society <u>Economic, Social, and Ethical Aspects</u> • Impact of Advertising on Consumer Demand and Pricing • Ethical Issues: Misleading Ads, Stereotypes, Puffery • Social Impact of Advertising on Indian Culture • ASCI Guidelines and Self-regulation in India **AI Integration Component** **AI Tools for Advertising Creativity and Advertisement Analysis** **Suggested AI / AI-enabled Tools** • ChatGPT • Canva AI • Grammarly • Ideogram AI **Suggested Learning Activities** • AI-assisted slogan and tagline creation using ChatGPT • Canva AI advertisement poster and social media creative design • Ideogram AI for logo and visual advertisement generation • Grammarly-assisted editing of advertising copy and captions • Comparative analysis of print and digital advertisements using AI tools • AI-assisted discussion on ethical and misleading advertisements • **<u>UNIT II: Advertising Agencies and Brand Building</u>** **<u>Advertising Agencies and Careers in Advertising</u>** • Meaning, Features, Functions, and Types of Advertising Agencies • Structure of a Typical Advertising Agency • Careers in Advertising: • Creative • Client Servicing • Media Planning • Copywriting

	• Freelancing • Skills Required for Success in Advertising **Brand Building** • Concept of Brand • Brand Identity vs Brand Image • Brand Equity and Brand Positioning • Process of Brand Building • Role of Advertising in Branding • Brand Crisis and Image Management **AI Integration Component** **AI Tools for Branding and Creative Communication** **Suggested AI / AI-enabled Tools** • Canva AI • ChatGPT • Ideogram AI • Gamma AI (basic exposure) **Suggested Learning Activities** • AI-assisted brand positioning and campaign idea generation • Creating advertisement creative and branding materials using Canva AI • Logo and visual identity creation using Ideogram AI • AI-supported copywriting and slogan creation using ChatGPT • Basic pitch presentation using Gamma AI • Role play: Agency pitch presentation • Case study analysis of successful branding campaigns

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

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4 Batra, R., Myers, J., & Aaker, D. (1996). *Advertising management*. Pearson.

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Ad hoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Second Year B. Com.

Semester- III

Title: Vocational Skills in Accounting-V

Vertical - 4
VSC- 2 Credits

with effect from
Academic Year 2025-2026

Title: Vocational Skills in Accounting-V
Course Code- CHMCOM8

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course, equips learners with essential vocational skills for a career in auditing. It provides a strong foundation in auditing basics, including financial statement analysis, error and fraud identification, and the principles of auditing. It also focuses on practical aspects of audit planning, procedures, and documentation, emphasizing the development of skills needed to execute an audit effectively. Learners will gain hands-on knowledge in creating audit programs and working papers, understanding the importance of audit evidence, and mastering the techniques for ensuring compliance and accuracy. This course is designed to prepare learners for roles in auditing firms, corporate finance departments, and regulatory bodies, fostering professional development and contributing to the integrity of financial reporting.
2	**Vertical 4**	VSC
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: To understand the fundamental concepts, principles, objectives, and types of auditing, including the role of auditors in ensuring the reliability of financial information. **CO(A)2**: To apply audit planning, audit procedures, vouching, verification, and audit documentation techniques in accordance with professional auditing standards. **CO(A)3**: To analyze audit evidence, working papers, fraud risks, and internal audit procedures to evaluate the effectiveness and quality of the audit process. **CO(A)4**: To develop professional competence by integrating audit practices with emerging technologies such as Artificial Intelligence (AI), while demonstrating ethical and analytical skills through practical exposure, simulations, and audit-related activities.	

8	**Course Outcomes**: Student will be able to **CO1:** Understand the concepts, objectives, principles, types, and limitations of auditing, and distinguish auditing from accounting and investigation while identifying audit errors, frauds, and the auditor's responsibilities. **CO2:** Apply audit planning, audit programmes, vouching, verification, and audit documentation techniques in conducting audit assignments in accordance with professional standards. **CO3:** Analyze audit evidence, working papers, fraud risks, materiality, and audit procedures to assess the reliability and fairness of financial statements. **CO4:**Evaluate the role of Artificial Intelligence (AI) and modern auditing practices in enhancing audit efficiency, quality, and decision-making while recognizing their limitations and ethical implications.
9	**Syllabus** **Unit 1: Introduction to Auditing** ● Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. ● Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. ● Principles of Audit, Materiality, True and Fair view ● Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, ● Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit and Social Audit. **Unit 2: Audit Planning, Procedures and Documentation** • Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach • Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. • Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books. Note: Carry Hands-on training by using pedagogy of peer-peer learning, simulations for conduct of audit and visits to an audit firm. • Meaning of Vouching and verification • Auditors duty for Vouching and verification. • AI in Auditing : Meaning, Uses, Advantage, Disadvantages and its Limitations.

10	**Scheme of Examination and Assessment Pattern**

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	**Questions**	**Marks**
Q1	Theory	15
Q2	Theory	15
Q3	Theory (short note any 3 out of 6)	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks or 10 marks + 5 marks

Internal Examination: Continuous Evaluation - 20 marks

Continuous Evaluation: Internal (20 marks)

	Assessment / evaluation	**Marks**
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Participation in workshop/seminar/conference	05
	Participation in case study/ Field visit/ Certificate course (Physical /online)	05
	Total	20

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REFERENCES:

1) Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). Auditing and assurance services (16th ed.). Pearson.
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4) Gay, G., & Simnett, R. (2018). Auditing & assurance services (7th ed.). McGraw-Hill Education.
5) Institute of Chartered Accountants of India (ICAI). (Current Year). Standards on auditing. ICAI.
6) Louwers, T. J., Ramsay, R. J., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C Auditing & assurance services (7th ed.). McGraw-Hill Education.
Porter, B., Simon, J., & Hatherly, D.. Principles of external auditing (4th ed.). Wiley

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

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:**	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. 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**.**
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	**Course Objectives**: CO(A)1: To introduce learners to the theoretical foundations and principles of effective business communication. CO(A)2: To develop skills in digital, interpersonal, and cross-cultural communication essential for the workplace. CO(A)3: To enhance learners' proficiency in writing business documents such as emails, reports, notices, and letters. CO(A)4: To build awareness of professional communication etiquette and practical problem-solving in organizational settings.	

8	**Course Outcomes**: Student will be able to CO-1: Understand and apply the core concepts and models of business communication in real-world contexts. CO-2: Demonstrate the ability to communicate professionally in digital and in-person formats. CO-3: Develop job-ready communication skills for writing effective business documents. CO-4: Exhibit awareness of communication dynamics in diverse, collaborative, and hierarchical workplace settings.
9	**Syllabus** **UNIT I: Foundations of Business Communication** **1. Basics of Communication in a Business Context** • Meaning, definition, objectives, and elements of communication • The communication process: sender, message, channel, receiver, feedback • Barriers to communication and strategies to overcome them **2. Types and Flows of Workplace Communication** • 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 **3. Digital and Social Media Communication** • 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 **UNIT II: Professional Business Correspondence and Documentation** **1. Business Letters** • Key components and formats • Common types: Inquiry, Complaint, Order, Resignation **2. Job-Related Correspondence** • Job application with resume • Appointment, appreciation, and resignation letters

	3. Professional Emails • Job applications via email • Writing and responding to official emails (e.g., meeting requests, follow-ups**)**
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper

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

Internal Examination: Continuous Evaluation - 20 marks

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

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2. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. *Business Communication: Making Connections in a Digital World*. 12th ed., McGraw-Hill Education, 2015.
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5. Sharma, R. C., and Krishna Mohan. *Business Correspondence and Report Writing*. 4th ed., Tata McGraw-Hill, 2007.
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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)	Raskar
4.	Prof. (Dr.) Prashant Mothe	(Subject Expert outside University) Aadarsh Mahavidyalay, Umerga, Dharashiv, (Affiliated to Dr. Baba Saheb Ambedkar Marathwada University	Pmothe
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**: **CO(A)1:** विद्यार्थियों को लेखन, वाचन कौशल का ज्ञान देना एवं रोजगार के अवसरों से जोड़ना। **CO(A)2:** विद्यार्थियों को लेखन, वाचन कौशल से परिचय कराते हुए अभिव्यक्ति की शैलियों का विकास करना। **CO(A)3:** विद्यार्थियों को भाषण कला के विविध रूपों को समझाना, मौलिकता में अभिवृद्धि लाना एवं विशेषता दिलाना। **CO(A)4:** विद्यार्थियों को श्रवण कौशल की विशेषताओं से परिचय कराते हुए श्रवण कौशल के लाभों से अवगत कराना।	
8	**Course Outcomes**: Student will be able to **CO1:** विद्यार्थियों का लेखन, वाचन कौशल के ज्ञान प्राप्ति के साथ मौलिक अभिव्यक्ति में बदलाव आएगा। **CO2:** विद्यार्थियों का लेखन, वाचन कौशल द्वारा मानसिक विकास होगा, पठन शक्ति, शैली का विकास होगा। **CO3:** विद्यार्थियों को लेखन, भाषण कौशल से भाषिक-शक्ति, शैलियों का संवर्धन होगा, विशेषता आएगी। **CO4:** विद्यार्थियों को लेखन, वाचन, श्रवण, भाषण कौशल की विशेषताओं और उपयोगिता का ज्ञान प्राप्त होगा।	

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.	• AI Writing Tools की सहायता से हिंदी लेखन कौशल का अभ्यास, भाषा-संपादन, व्याकरण सुधार, सारांश लेखन एवं	20

			रचनात्मक लेखन करना। • AI की सहायता से दिए गए विषयों पर भाषण, लेख, संवाद एवं लघु-प्रस्तुति तैयार करना तथा भाषा, शैली एवं प्रभावशीलता का विश्लेषण करना। • AI Voice Tools का उपयोग करके हिंदी वाचन, भाषण, उच्चारण, स्वर, गति एवं प्रवाह का अभ्यास करना तथा AI आधारित Feedback प्राप्त करना। • AI Speech-to-Text एवं Text-to-Speech Tools की सहायता से श्रवण एवं वाचन कौशल विकसित करना तथा उच्चारण की शुद्धता का अभ्यास करना। • AI की सहायता से Reading Comprehension, प्रश्नोत्तर, शब्दार्थ, शब्दावली (Vocabulary) एवं भाषा-अभ्यास गतिविधियाँ तैयार करना। • AI आधारित Mock Interview, Group Discussion तथा Public Speaking गतिविधियों के माध्यम से भाषण एवं संप्रेषण कौशल विकसित करना। • AI की सहायता से हिंदी Podcast, Audio Narration एवं Listening Exercises तैयार करना तथा श्रवण कौशल का मूल्यांकन करना।	
		TOTAL		**20**
11	**REFERENCES:**			

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 (कायाालयीन लेखनव्यवहार आणि पत्रव्यवहार)

Vertical - 5
AEC Subject - 2 Credits

With effect from
Academic Year 2025-2026

Title: लेखन कौशल्ये – १ (कायाालयीन 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 मांाडावे लागते. त्यासाठी आपि लेखन कौशल्याचे योग्य उपयोजन करतो. लेखने म्हिजे मजकू र तांतोतांत उतरविे नव्हे. एखादे णनवेदन, वृत्त, णनबांध, पुस्तकाची णिपि, अजज यांासाठी लेखन आवश्यक असते. कायाजलयीन पत्रव्यवहार, कायजवृत्ते, नोंदी, जाणहरात, णिप्पी ही सवज उपयोणजत लेखन कौशल्ये आहेत. कायाजलयीन पत्रव्यवहार करिे हे एक वेगळ्या प्रकारचे कौशल्य आहे. त्यातील काही उपयोजन कौशल्यांाचा 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 सांागिे. **CO(A)2**: कायाजलयीन पत्रव्यवहाराचे स्वरूप समजावून सांागिे,. **CO(A)3**: प्रभावी कायाजलयीन लेखनासाठी आवश्यक असिाऱ्या िमता ऑणि तांत्राांचा पररचय करून देिे,	
8	**Course Outcomes**: Student will be able to **CO1**: णवद्यार्थयाांना कायाजलयीन लेखन व्यवहाराचे स्वरूप समजेल, **CO2**: णवद्यार्थयाांना कायाजलयीन पत्रव्यवहाराचे स्वरूप समजेल. **CO3**: प्रभावी कायाजलयीन लेखनासाठी आवश्यक असिाऱ्या तांत्राांचा णवद्यार्थयाांना पररचय होईल.	

9	**Syllabus** **UNIT I कायाालयीन लेखनव्यवहार** १. जाहीर णनवेदन आणि माणहतीपत्रक २. इणतवृत्त लेखन ३. णिप्पिी लेखन (६० णमणनिाांच्या १५ ताणसका, श्रेयाांकन १) (सूचना : णवद्यार्थयाांमध्ये उपरोक्त कायाजलयीन लेखन व्यवहार व पत्रव्यवहार करण्यासाठी आवश्यक कौशल्ये व ि्मता णवकणसत होतील या दृष्टीने णशिकाांनी सराव करून घ्यावा.) **UNIT II: कायाालयीन पत्रव्यवहार** १. कायाजलयीन/प्रशासणनक पत्र २. नोकरीसाठी अजजलेखन ३. पत्रात्मक लेखन: नवी रूपे (शुभेच्छा, णनमांत्रि) (६० णमणनिाांच्या १५ ताणसका, श्रेयाांकन-१) (सूचना : णवद्यार्थयाांमध्ये उपरोक्त कायाजलयीन लेखन व्यवहार व पत्रव्यवहार करण्यासाठी आवश्यक कौशल्ये व ि्मता णवकणसत होतील या दृष्टीने णशिकाांनी 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.	• AI च्या साहाय्याने जाहीर णनवेदन आणि माणहतीपत्रक तयार करि. त्यामध्ये शीर्जक, उणिष्ट, कायजक्रमाचे वेळापत्रक, सांपकज इत्यादींची आकर्जक माांडिी करि. • AI साधने वापरून सभेचे Audio/Video नुसार इणतवृत्त तयार करि. 20 त्यानांतर णवद्यार्थयाांनी त्यात आवश्यक ती सुधारिा करि. • AI चा वापर करून कायाजलयीन णिप्पिी तयार करि. त्यातील भार्◌ा, रचना, औपचाररकता इत्यादींचे परीि◌ि करून सुधाररत णिप्पिी तयार करि. • AI साधनाांच्या माध्यमातून प्रशासणनक पत्राांचे णवणवध नमुनारूप तयार करि. भार्◌ेची औपचाररकता तपासिे. • AI साधनाांच्या साहाय्याने नोकरीसाठी अजज तयार करि. णदलेल्या जाणहरातीवर आधाररत Cover Letter तयार करि. • णवणवध प्रसांगाांसाठी AI साधनाांच्या 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, *व्यावहारिक मराठी*, मिथुन प्रकाशन, डोंबिवली पूर्व, मुंबई, १९९८.
४. नाईक सदानंद, *राजभाषा मराठी, व्यावहारिक मराठी*, प्रका-नागरी सेवा प्रबोधिनी, मुंबई, २००२.
५. तावरे स्नेहल (संपा.), *व्यावहारिक मराठी*, स्नेहवर्धन प्रकाशन, पुणे, चौथी आवृत्ती, २०११.
६. केतकी मोडक, संतोष शेणई, सुजाता शेणई (संपा.), *उपयोजित मराठी*, पद्मगंधा प्रकाशन, २०२२.
७. नसरीराबदकर ल. रा., *व्यावहारिक मराठी*, भाषा विकास संशोधन संस्था, कोल्हापूर, २०२३

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year

Semester - III

Title: Cocurricular Course I

Vertical - 6
CC Subject - 2 Credits

With effect from
Academic Year 2025-2026

Title: Cocurricular Course I
Course Code: CHMCCI6

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

8	**Course Outcomes**: Student will be able to **CO1:** Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences. **CO2:** Demonstrate improved communication, leadership, and teamwork skills. **CO3:** Exhibit increased awareness of social responsibility and civic engagement. **CO4:** Build confidence through creative, cultural, and intellectual expressions. **CO5:** Maintain a portfolio or activity log to track participation and personal development.
9	**Syllabus** **Unit I – Suggested Areas of Participation in the Activities** • **Cultural Events:** Drama, dance, music, literary events, debates, etc. • **Social Outreach:** Blood donation, awareness campaigns, cleanliness drives. • **Clubs & Societies:** Photography, quiz, environment club, shram club, etc. • **Sports & Fitness:** College tournaments, yoga, marathons, fitness challenges. • **Institutional Events:** Foundation Day, Annual Day, College Festivals, Intercollegiate events. • **National Festivals:** Independence Day, Republic Day, etc. **Unit II – Program Specific Topics** • **Workshops/Seminars:** Report Writing, Personality Development, Soft Skills, Leadership Talks. • **Speak, Show, Shine:** Presentation / Poster Presentation / Viva and Learning Experience. **Mode of Evaluation** • **Faculty Coordinator:** To guide and evaluate student progress. • **Participation Proof:** Certificates, photos, attendance records. • **Reflective Journal:** Minimum 2–3 pages summarizing experiences, learning, and growth. • **Final Viva/Presentation:** 5-minute talk on poster presentation and on overall learning.

10	**Scheme of Examination and Assessment Pattern** Based on 3 approved activities **External Examination: Semester End External - 30 marks**

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

Q2	Title of approved activity 1	10
Q3	Title of approved activity 1	10
TOTAL		**30**

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Reflective journal	10
2.	Presentation / Poster presentation / Viva	10
TOTAL		**20**

Suggested Readings

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

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

Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Semester- III

Title: Field project

Vertical - 6
Field Project 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 6**	Field Project
3	**Type & Teaching Methods**	Field work
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives:** 1. To connect theoretical learning with real-world socio-economic contexts through practical field experiences. 2. To develop analytical, problem-solving, and teamwork skills in addressing contemporary social issues. 3. To cultivate an appreciation for research and its role in promoting societal and national development.	
8	**Learning Outcomes**: **students will be able to:** **LO1**: Apply classroom knowledge to analyze real-life socio-economic challenges effectively. **LO2**: Demonstrate critical thinking, teamwork, and decision-making skills through field-based activities. **LO3**: Reflect on the relevance of research and experiential learning in contributing to social and national progress.	

9

Guidelines for Field Project

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

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

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

FP Supervisor:

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

Project (Dissertation) Report:

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

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

10

Scheme of Examination and Assessment Pattern

External Examination: Semester End External - 30 marks

Format of Question Paper

Nature of Evaluation	Marks
Field Project Report	30
	Total 30

Internal Examination: Continuous Evaluation - 20 marks

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

11	**Appendix I** **Attendance of the Student: Active Participation** I, the undersigned Ms / Mr.___________________ Roll No. ___ studying in the ______ Year of ___________________Full-time Course is doing my project work under the guidance of Dr./Ms./Mr. _____________________________ __, I wish to state that I have met my Internal guide on the following dates mentioned below for Project Guidance: - Sr.No. Date Signature of the Internal Guide ____________________ ____________________ **Signature of the Candidate** **Signature of Field Project Supervisor**
	Appendix II **Name of the Department/College/Institute** **Certificate** I hereby certify that Mr./Ms. ____________ Student of _____________ studying in ____________________, has completed a project titled _______ __________ in the area of _______________ specialization for the academic year 2025-2026 to the best of my knowledge the work of the student is original and the information included in the project is correct. ____________________ ____________________ **Field Project Supervisor** **Head of the Department/Principal**

Board of Examination

Principal & Chief Controller
Board of Examination

SYBCOM SEM IV

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Semester- IV

Title: Accountancy & Financial Management-IV

Vertical - 1
Major Subject – 2 Credits

with effect from
Academic Year 2025-2026

Title: Accountancy & Financial Management-IV
Course Code- CHMCOMIV1

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course delves into the critical aspects of core of company accounts covering the meaning and types of companies, statutory book maintenance under the Companies Act, 2013 and preparation of financial statements as per Schedule III. It also involves understanding of the redemption of preference shares and knowledge and skills for accounting professionals working in corporate finance and financial reporting. The ability to accurately handle complex financial transactions of preference shares redemption and to ensure compliance and maintain financial integrity. Career prospects include role in Corporate Accounting Department, Audit Firms, Financial Analysis and Regulatory compliance
2	**Vertical 1**	Major
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: To understand the legal provisions and accounting framework governing company accounts under the Companies Act, 2013, including the preparation and presentation of financial statements. **CO(A)2**: To apply the provisions of Schedule III of the Companies Act, 2013 for preparing the Profit and Loss Statement, Balance Sheet, and Final Accounts of a company. **CO(A)3**: To analyze the legal and accounting provisions relating to the redemption of preference shares and determine the appropriate accounting treatment under different methods of redemption. **CO(A)4:** To develop problem-solving and analytical skills for preparing company financial statements and accounting for redemption of preference shares in accordance with statutory requirements.	

8	**Course Outcomes**: learner will be able to **CO1:** Explain the concepts of company accounts, statutory books, financial statements, and the provisions of Schedule III under the Companies Act, 2013. **CO2:** Prepare the Profit and Loss Statement, Balance Sheet, and Final Accounts of a company in accordance with Schedule III of the Companies Act, 2013. **CO3:** Apply the statutory provisions relating to the redemption of preference shares, including the calculation of minimum fresh issue and accounting treatment under different methods of redemption. **CO4:** Analyze redemption of preference share transactions, evaluate the impact of various methods of redemption on the financial position of a company, and prepare appropriate journal entries, ledger accounts, and Balance Sheet extracts.
9	**Syllabus** **Unit 1: Introduction to Company Accounts** • Meaning of Company, Types of Company, Maintenance of Books of Accounts • List of Statutory Books to be maintained by Public Company under the Companies Act, 2013 • Financial Statements of the Company (Section 129 of the Companies Act, 2013) • Schedule III of the Companies Act, 2013 • Preparation of Profit and Loss Statement Part II of Schedule III • Preparation of Balance Sheet Part I of Schedule III • Preparation of Final accounts of the Company **Unit 2: Redemption of Preference Shares** • Provision of the Companies Act for redemption of Preference Shares (Section 55 of the Companies Act, 2013) • Methods of Redemption of fully paid-up Preference Shares as per Companies Act, 2013: a. The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both b. Calculation of minimum fresh issue to provide the fund for redemption (Question on entries, ledgers and /or Balance Sheet and / or redemption of preference shares)
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper **Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical (unit no. 1 full-fledged question)	15
Q2	Practical(unit no. 2 full-fledged question)	15
Q3	Theory (short notes any 3 out of 5 from unit 1&2)	15
TOTAL		30

Note

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

	2. Use of simple calculator is allowed in the examination. **Internal Examination: Continuous Evaluation - 20 marks** **Continuous Evaluation: Internal (20 marks)**

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Participation in workshop/seminar/conference	05
	Participation in case study/ Field visit/ Certificate course (Physical /online)	05
	Total	20

11 **REFERENCES:**

1. Gupta & Radhaswamy "Corporate Accounting" published in 2025.
2. T.S. Grewal book, one edition listed in 2019.
3. *Advanced Accounts, Vol. II* by M.C. Shukla, T.S. Grewal & S.C. Gupta: Published in 2016.
4. Corporate Accounting by S.N. Maheshwari: The sixth edition Published in 2018.
5. Corporate Accounting published by McGraw Hill India: A revised edition Published in 2025.
6. Tulsian's Corporate Accounting by CA & Dr. P.C. Tulsian, Tushar Tulsian & CA Bharat Tulsian Published in 2023

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Second Year B. Com.

Semester- IV

Title: Accounting & Auditing–II (Management Accounting-II)

Vertical - 1
Major Subject – 2 Credits

with effect from
Academic Year 2025-2026

Title: Accounting & Auditing–II (Management Accounting-II)

Course Code- CHMCOMIV2

Sr. No.	Heading	Particulars
1	**Description of the Course:**	In today's dynamic business environment, effective management of short term finances is critical for survival and growth. This course will equip learners with the essential knowledge and skills to navigate the complexities of working capital and treasury operations. One can learn how to analyze, plan, and control current assets and liabilities, optimize cash flow and make strategic decisions to enhance your organization's financial stability and profitability. Whether you are aspiring to be a financial analyst, a treasury manager, or an entrepreneur, this course will provide learners with a solid foundation in the core principles of financial management. Learning how to manage cash effectively allows learners to fund growth opportunities, whether unexpected expenses, and ultimately, increase chances of long-term success. In essences, this course transforms learners from a visionary with an idea to a financially savvy entrepreneur capable of building sustainable business.
2	**Vertical 1**	Major
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:** To enable learners to understand the concepts, significance, and determinants of working capital and their role in effective financial management. **CO(A)2:** To develop learners' analytical skills in estimating working capital requirements and evaluating the operating cycle of business organizations. **CO(A)3:** To equip learners with the knowledge and problem-solving skills required to prepare and interpret Cash Flow Statements in accordance with Accounting Standard (AS) 3/Ind AS 7.	

CO(A)4: To develop learners' ability to analyse working capital and cash flow information for supporting managerial decision-making and improving organizational financial performance.

8 **Course Outcomes**: Student will be able to

CO1: Explain the concepts, significance, determinants, and approaches of working capital management and operating cycle.

CO2: Compute the operating cycle and estimate the working capital requirements of trading and manufacturing organizations.

CO3: Prepare Cash Flow Statements in accordance with AS 3/Ind AS 7 by applying appropriate classifications and adjustments.

CO4: Analyse working capital and cash flow information to evaluate liquidity, operational efficiency, and financial decision-making.

Syllabus

9 **Unit 1: Working Capital Management**

- Meaning and Concept of Working Capital
- Significance of Working Capital
- Approaches of Working Capital Investment
- Determinants of Working Capital
- Operating Cycle: Meaning and Calculation
- Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization.

Unit 2: Cash Flow Statement

- Introduction to Cash Flow Statement
- Accounting Standard (AS) 3 / Ind AS 7 – Cash Flow Statements
- Classification of activities:

   a) Operating Activities
   b) Investing Activities
   c) Financing Activities

- Special Adjustments & Treatment.
- Format of Cash Flow Statement
- Notes & Disclosures
- Practical Problems

10 **Scheme of Examination and Assessment Pattern**

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical (unit no. 1 full-fledged question)	15
Q2	Practical(unit no. 2 full-fledged question)	15
Q3	Theory (short notes any 3 out of 5 from unit 1&2)	15
TOTAL		30

Note

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

2. Use of simple calculator is allowed in the examination.

Internal Examination: Continuous Evaluation - 20 marks

Continuous Evaluation: Internal (20 marks)

	Assessment / evaluation	**Marks**
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Participation in workshop/seminar/conference	05
	Participation in case study/ Field visit/ Certificate course (Physical /online)	05
	Total	20

11

REFERENCES:

1) Essentials of Working Capital Management by James S. Sagner was published in **2010**

2) Working Capital Management: Applications and Case Studies by James S. Sagner was published in 2014.

3) Financial Management: Theory and Practice by Prasanna Chandra had its 10th edition published in 2020.

4) Working Capital Management: A Handbook for Bankers and Finance Managers by R.K. Gupta was published in 2021.

5) The General Model of Working Capital Management by Rodrigo Zeidan was published in 2023.

6) Corporate Accounting by R.L. Gupta and M. Radhaswamy: Latest editions published in 2025.

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Second Year B. Com.

Commerce IV

Semester- IV

Vertical 1
Major(mandatory)
(As per NEP-2020)

Title of the course: Management Production and Finance

With effect from Academic Year 2025-2026

Name of the Course: Management : Production and Finance
Course code: CHMCOMIV3

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides a comprehensive understanding of Production Management and Finance Management by integrating fundamental concepts with practical business applications. It covers production systems, productivity enhancement, inventory management, quality management practices, the Indian financial system, financial markets, and emerging trends in finance. Through AI-enabled tools, students develop analytical, decision-making, and research skills required for effective managerial and financial decision-making in contemporary business organizations.
2	**Vertical 4**	Major
3	**Type & Teaching methods**	Theory + Practicum Lecture/Discussion/Presentation/Case study,etc.
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1:**To develop an understanding of production management concepts, production systems, productivity, inventory management, and their role in organisational efficiency. **CO(A) 2:** To familiarise students with quality management principles, tools, and techniques such as TQM, Six Sigma, Kaizen, Quality Circles, and ISO 9000 standards. **CO(A)3:**To provide knowledge of the Indian financial system, financial markets, stock exchanges, depositories, credit rating agencies, and the role of SEBI in regulating financial activities. **CO(A)4:**To enhance understanding of contemporary financial instruments and practices, including mutual funds, startup financing, microfinance, and self-help groups. **CO(A)5:**To develop analytical and decision-making skills through the study of production, quality, and finance-related case studies. **CO(A)6:**To enable students to utilise AI-enabled tools for research, data analysis, financial information gathering, problem-solving, and presentation of business and financial concepts.	
8	**Course Outcomes**: Student will be able to **CO1:** Explain the concepts, processes, and significance of production management, productivity enhancement, and inventory management in business organisations. **CO2:** Analyse and apply quality management tools and techniques such as TQM, Six Sigma, Kaizen, Quality Circles, and ISO standards to improve organisational performance. **CO3:** Explain the structure and functioning of the Indian financial system, including financial markets, stock exchanges, depositories, credit rating agencies, and SEBI.	

	CO4: Evaluate various sources of finance, mutual fund investment options, startup financing mechanisms, microfinance initiatives, and self-help group models. **CO5:** Apply critical thinking and problem-solving skills to analyse production, quality, and finance-related business cases and make informed managerial decisions.
9	**Syllabus**

Syllabus

UNIT I: Production & Quality:

Production:

- Production: Concept, Production Management- concept, scope, Steps in Production, Planning and Control, Types of Production System – Intermittent and Continuous.
- Productivity - Concept, Factors influencing Productivity, Measures to improve productivity, Concept of Inventory Management

Quality:

- Quality – Concept of Quality, Quality Management tools- TQM – Concept & importance, Six Sigma – Concept & process, Kaizen – Concept & Process.
- Quality Circle & Features, ISO 9000- Procedure to obtain Certification, Service Quality Management- Importance
- **Case studies of quality management**

AI Integration Component

AI-assisted Production and Quality Analysis

Suggested AI / AI-enabled Tools

- ChatGPT
- Perplexity
- GoogleGemini
- Canva AI

Suggested Learning Activities

- AI-assisted explanation of production and quality management concepts using chat GPT
- Research on productivity improvement techniques using AI tools using Perplexity AI
- AI-supported analysis of inventory management practices using Microsoft Copilot
- Case study analysis of TQM, Six Sigma, and Kaizen implementation by using Google Gemini
- Creation of quality management process flowcharts and presentations by using Canva AI

	UNIT II: Finance **Indian Financial System :** • Structure of Financial Market, Procedure of IPO, Stock Exchange- functions, SEBI- Functions, Investor Protection Measures of SEBI • Types of Depositories – Concept, Dematerialization & benefits- Credit Rating- Concept, Advantages, **Trends in Finance:** • Sources of finance for startup ventures, Mutual Funds- concept, Advantages, Types, Systematic Investment Plan (SIP), STP and SWP • Micro Finance & its importance, Self Help Group & features. • **Case studies related to finance.** **AI Integration Component** **AI Tools for Financial Analysis and Investment Research** **Suggested AI / AI-enabled Tools** • ChatGPT • Perplexity AI • Google Finance • Microsoft Copilot • Canva AI **Suggested Learning Activities** • AI-assisted explanation of financial market concepts and instruments using chat GPT • Research on IPOs, SEBI regulations, and investor protection measures using perplexity AI • Analysis of stock market trends and financial information using Google Finance • AI-supported comparison of mutual fund and startup financing options using Microsoft Copilot • Preparation of investment awareness presentations and infographics using Canva AI

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1 Production and Operations Management –Prof L.C.J hamb, Event Publishing House.
2 Production Planning & Control- Prof L.C. Jhamb, Event Publishing House
3 Production & Operation Management (Text & Cases)- K.Ashwathappa G.Sudeshana Reddy, Himalaya Publication.
4 Launching New Ventures: An Entrepreneurial Approach-Kathleen R.Allen, Cengage Learning
5 Essentials of Inventory Management-MaxMuller, Amacon Publishes
6 Indian Financial System—Bharathi Pathiak, Pearson Publication
7 Financial Institutions and Markets: Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
8 The Indian Financial System and Financial Market Operator-Vasant Desai, Himalaya Publishing
9 Indian Financial System – M.Y. Khan, Tata McGraw –Hill Production and Operations Management –Anandkumar Sharma, Anmol Publication

	10 UNESCO. (2023). *Guidance for generative AI in education and research*. https://unesdoc.unesco.org/ 11 OpenAI. (2024). *ChatGPT*. https://chat.openai.com/ 12 Canva. (2024). *Canva AI tools*. https://www.canva.com/ 13 Perplexity AI. (2024). *Perplexity AI*. https://www.perplexity.ai/

Ad hoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.
(Business Economics)

Semester- IV

Title: Startup Planning from vision to Venture

Vertical - 1
Major Subject - 2 Credit

with effect from
Academic Year 2026-2027

Title: Startup Planning from vision to Venture
Course Code: CHMCOMIV4

Sr. No.	Heading	Particulars
1	**Description the Course:**	This paper is a comprehensive course designed to equip learners with the knowledge, skills, and frameworks necessary to transform an initial business vision into a viable and sustainable entrepreneurial venture. The course provides a structured understanding of the startup lifecycle from idea generation, opportunity assessment, and value proposition design to business model development, resource planning, and venture execution. Learners are introduced to core concepts of entrepreneurship, including entrepreneurial mindset, creativity, innovation, market research, customer discovery, and risk assessment. The course emphasizes the process of crafting a strong business plan using tools such as Lean Startup, Design Thinking, and Business Model Canvas. Students will explore financing options, startup costing, legal and regulatory requirements, team building, branding, go-to-market strategies, and operational planning. Through case studies, and experiential exercises, the course encourages students to validate ideas, iterate rapidly, and make informed decisions for venture development. By the end of the course, learners will have a clear, actionable roadmap to convert their entrepreneurial vision into a launch-ready business venture.
2	**Vertical 1**	Major
3	**Type of 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 develop an entrepreneurial mindset and enable students to conceptualize and refine business ideas. **CO(A)2:** To facilitate the students an understanding of business model planning and prepare a comprehensive business plan **CO(A)3:** To empower learners to convert their vision into an actionable venture roadmap	
8	**Course Outcomes**: Students will be able to **CO1:** Understand an entrepreneurial mindset and enable students to conceptualize and refine	

<table>
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CO2: Understand business model planning and prepare a comprehensive business plan.
CO3: Empower learners to convert their vision into an actionable venture roadmap.</td></tr>
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Syllabus

Unit I: Understanding of startup and Entrepreneurship

- Concept and meaning.
- Characteristics of Entrepreneurship.
- Overview of Indian Startup Eco-system & Government Initiatives.
- Case studies of Successful Indian Startups.

Unit II: Business Idea Formation

- Genesis of Business Ideas: Knowledge, Creativity and Innovation in startups.
- Identifying Problems & market gaps for startup Models: Marketing and Growth Strategies.
- Legal and Financial Framework in India.
- Idea pitch presentation of a Startup.
  Integration of AI tools: perplexity AI and Miro AI.

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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
Q.1	Attempt any two out of three. (Unit I)	15
Q.2	Attempt any two out of three. (Unit II)	15
		Total 30

Internal Examination: Continuous Evaluation – 20 marks

	Assessment / evaluation	Marks
1.	Assignment/ Project	10
2.	Presentation	10
		Total 20

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<tr><td>11</td><td>

Reference Books:

1) Gupta, A., George, G., & Fewer, T. J. (2024). *Venture meets mission: Aligning people, purpose, and profit to innovate and transform society*. Stanford University Press
2) Kuratko, Donald F. (2020), *Entrepreneurship: Theory, Process, Practice*, 11th Ed., Cengage.
3) Sarasvathy, Saras D. (2022), *Effectuation: Elements of Entrepreneurial Expertise*. 2nd Ed., Edward Elgar Publishing
4) Spinelli, Stephen, Jr., and Robert J. Adams. *New Venture Creation: Entrepreneurship for the 21st Century*. McGraw-Hill.
5) Martin, Roger L. (2009), *The Design of Business: Why Design Thinking Is the Next Competitive Advantage*. Harvard Business Press.

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Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Second Year B. Com.

Title of the course: Fundamentals of Business and Financial Analysis -III

Semester- IV

Minor
(As per NEP-2020)

With effect from Academic Year 2026-2027

Name of the Course: Fundamentals of Business and Financial Analysis -III

Course Code: CHMCOMIV12

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides an in-depth understanding of key financial concepts essential for decision-making in business and financial management. It covers crucial topics such as the cost of capital, marginal costing, break-even analysis, financial modelling for project appraisal, and working capital management. By integrating theoretical concepts with practical applications, the course equips students with analytical skills necessary for financial assessment and planning.
2	**Vertical**	Minor
3	**Type & Teaching methods**	Theory Practicum (Lecture/Discussion/Presentation/Case study, etc)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks
7	**Course Objectives:** **CO(A)1:**To understand the concept of cost of capital and its significance in financial decision-making. **CO(A)2:** To assess the role of cost of capital in investment appraisal and capital structure decisions. **CO(A)3:** To analyse cost behaviour and apply marginal costing techniques for business decision-making. **CO(A)4:**To develop financial modelling skills for project appraisal and evaluation. **CO(A)5:**To understand the concepts and management of working capital for effective financial planning.	
8	**Course Outcomes:** **CO1:** Apply cost of capital concepts to real-world financial scenarios, including project evaluation and strategic planning. **CO2:** Make informed recommendations for optimising a firm's capital structure based on cost considerations **CO3:** Evaluate short-term decision-making scenarios such as pricing, make-or-buy, and product mix using marginal costing. **CO4:** Perform margin of safety and profit-volume ratio analysis to evaluate business performance. **CO5:** Develop financial models for evaluating the viability of projects.	

9	**Syllabus** **Module 1: Cost of Capital** • Meaning, utility of cost of capital & components of cost of capital • Weighted average cost of capital • Risk Return Analysis • (Solved problems on Cost of Capital) **Module 2 Marginal costing and Break-Even Analysis** • Cost-Volume Profit Analysis • Application of Marginal costing • Break-Even Analysis • (Solved problems on Marginal costing) **Module 3 Financial Modelling for Project Appraisal** • Project Appraisal • Meaning & Purpose of Project Appraisal • Key components: Technical, economic, and financial feasibility. • Role of financial modelling in project appraisal **Essential Financial Concepts for Modelling -I** • Time value of money (TVM). • Discounted cash flow (DCF) methodology • Solved problems **Essential Financial Concepts for Modelling -II** • Net Present Value (NPV) (Solved problems) • Payback period and profitability index. (Solved problems) **Module 4: Working Capital** 1. **Working Capital :** Meaning, Types of Working Capital, Factoring Affecting working capital 2. **Quantum of working capital** Advantages of adequate working capital, Problems of inadequate working capital Operating working cycle for a trading concern Operating working cycle for a service concern 3. **Estimating working capital** 4. Format • Solved problems

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory /Practical a. b.	15
Q2	Theory /Practical a. b.	15
Q3	Theory /Practical a. b.	15
Q.4.	Theory /Practical a. b.	15
Q.5.	Theory /Practical a. b.	15
Q.6.	Theory /Practical a. b.	15
	Total 60	

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**20**
2	Project /Presentation / Viva/Group Discussion/Case study	**20**
		Total 40

11

REFERENCES:

1. Basic Financial Management: M.Y. Khan and P.K. Jain, New Delhi, TMH 2000.
2. Financial Management: I.M. Pandey., Vikas Publishing House
3. Financial Management: Theory and Practices- Prasanna Chandra, McGraw Hill Education India
4. Financial Management: Khan and Jain. McGraw Hill Education India
5. Valuation measuring and managing the value of companies: Thomas Copeland-Wiley
6. Financial Management: Ravi Kishore, Taxmann
7. Financial Management Module, ICAI- Intermediate.
8. Corporate Accounting & Financial Management Module, ICSI- Executive
9. Financial Management & Data Analytics Module, ICMAI- Intermediate

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6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

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

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 &Amp; 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, Ulhasnagar (Autonomous)

P.B. No 17, Opp. Railway Station, Smt. Chandibai Himathmal Mansukhani Road, Ulhasnagar- 421003, Dist. Thane, (MAHARASHTRA)
Tel. : +91 251 273 4940 • Telefax + 91 251 273 1869 • E-mail: principal.chmc@gmail.com • Website: www.chmcollege.in

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Advertising II

Semester- IV

Vertical 4
SEC-2Credits

With effect from
Academic Year 2025-2026

Title: Advertising II
Course Code: CHMCOMIV9

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides students with an understanding of media strategy, creative development, and execution in advertising. It aims to build analytical and practical skills related to advertising planning, digital media trends, and creative storytelling. Students will explore traditional and emerging media, the role of AI in advertising, and the end-to-end process of campaign design.
2	**Vertical 4**	SEC
3	**Type & Teaching methods**	Theory + Practicum Lecture/Discussion/Presentation/Case study, etc.
4	**Credit**	02 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: To provide insights into traditional, digital, and emerging advertising media. **CO(A)2:** To familiarise students with advertising planning, media strategy, scheduling, and budgeting processes. **CO(A)3:** To enhance creativity, storytelling, copywriting, scriptwriting, and visual communication skills for effective brand communication. **CO(A)4:** To introduce AI-enabled tools used in campaign planning, digital advertising, creative storytelling, and campaign execution. **CO(A)5:** To develop practical skills related to digital campaigns, media presentations, creative pitching, and AI-assisted advertising communication.	
8	**Course Outcomes**: Learners will be able to **CO1:** Explain media objectives, media planning, scheduling, and media selection in advertising. **CO2:** Analyze the role of digital media, artificial intelligence, and data-driven advertising in contemporary advertising practices. **CO3:** Develop creative advertising content through storytelling, copywriting, scriptwriting, and visual communication for print, digital, and audio-visual media. **CO4:** Use AI-enabled tools for campaign ideation, advertisement design, scriptwriting, jingle creation, and creative presentations. **CO5:** Apply advertising campaign planning and execution techniques to develop effective brand communication strategies.	

9

Syllabus

Module 1: Media and Emerging Trends in Advertising

UNIT I: Media in Advertising

- Traditional Media:
  - Print
  - Television
  - Radio
  - Outdoor Advertising
  - Features, Advantages, and Limitations
- Digital Media:
  - Concept
  - Importance
  - Challenges
- Media Objectives:
  - Reach
  - Frequency
  - GRPs
- Media Planning:
  - Concept
  - Importance
  - Factors Influencing Media Selection
- Media Scheduling Strategies:
  - Continuity
  - Flighting
  - Pulsing

Unit II: Emerging Media and Use of AI in Advertising

- Emerging Media Platforms:
  - Google Ads
  - YouTube Ads
  - Social Media Advertising
- Interactive Advertising:
  - Polls
  - AR/VR Ads
  - Gamified Advertising
- Role of Artificial Intelligence (AI) in Advertising:
  - Concept
  - Types
  - Significance
- AI in:
  - Content Creation
  - Consumer Targeting
  - Data Analytics
  - Ad Optimisation

AI Integration Component

AI Tools for Media Planning, Digital Advertising, and Campaign Analysis

Suggested AI / AI-enabled Tools

- ChatGPT
- Canva AI
- Perplexity AI
- Gamma AI

Suggested Learning Activities

- AI-assisted comparison of traditional and digital advertising media
- Researching advertising trends using Perplexity AI
- Canva AI-based social media advertisement design
- AI-assisted media planning and campaign idea generation
- Gamma AI-based campaign pitch presentations
- Analysis of YouTube and Instagram advertisements using AI-supported frameworks

MODULE 2: Planning, Creativity and Execution of Advertising Campaigns
Unit I: Advertising Campaign Planning and Creativity

- Concept and Steps in Planning an Advertising Campaign
- DAGMAR Model – Objective Setting and Evaluation
- Advertising Budget:
    - Factors Influencing Budget
    - Methods of Budgeting
- Creativity in Advertising:
    - Importance
    - Process
    - Idea Generation
- Storytelling and Visual Communication
- Crafting Brand Narratives

Unit II: Preparing Print and Broadcast Advertisements

- Copywriting:
    - Essentials
    - Elements
    - Creative Appeals
- Layout Design:
    - Principles
    - Balance
    - Visual Hierarchy

	• Illustration and Visual Attention
	• Scriptwriting:
	    • Structure
	    • Storyboard Concept
	    • Elements of Good Scriptwriting
	• Jingles, Music, and Audio-Visual Advertising Styles
	• Practical Activity:
	Design or Analyze a Print and Digital Campaign for a Selected Brand
	
	AI Integration Component
	AI Tools for Creative Advertising and Campaign Execution
	Suggested AI / AI-enabled Tools
	
	• ChatGPT
	• Canva AI
	• Gamma AI
	• Grammarly
	• Suno AI
	
	Suggested Learning Activities
	
	• AI-assisted storytelling and campaign idea generation
	• Canva AI print and digital advertisement creation
	• AI-supported copywriting and scriptwriting using ChatGPT
	• Grammarly-assisted editing of advertising copy and scripts
	• Gamma AI campaign pitch and media presentation creation
	• Introductory jingle creation using Suno AI
	• Group project: AI-assisted integrated advertising campaign for a selected brand
	• AI-supported storyboard and campaign presentation activity

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

Question No	**Nature of Questions**	**Marks**
Q1	Theory a. b.	15
Q2	Theory a. b.	15
Q3	Theory a. b.	15
		Total 30

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

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2 Barry, P. (2012). The advertising concept book. Thames & Hudson.
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	12 OpenAI. (2024). ChatGPT. https://chat.openai.com/ 13 Canva. (2024). Canva AI tools. https://www.canva.com/ 14 Gamma. (2024). AI presentation platform. https://gamma.app/ 15 Grammarly. (2024). AI writing assistance platform. https://www.grammarly.com/ 16 Perplexity AI. (2024). Perplexity AI. https://www.perplexity.ai/ 17 Suno. (2024). AI music and jingle generation platform. https://suno.com/

Ad hoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

Name & Signature of the Dean of Commerce: Dr Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Second Year B. Com.

Semester- IV

Title: Vocational Skills in Accounting-VI

Vertical - 4
VSC- 2 Credits

with effect from
Academic Year 2026-2027

Title: Vocational Skills in Accounting-VI
Course Code- CHMCOMIV8

Sr. No.	Heading	Particulars
1	**Description of the Course:**	In today's complex business environment, the role of auditors in ensuring financial transparency and accountability is more critical than ever. This course will provide learners with a thorough understanding of the core auditing techniques and internal control system. They will learn how to apply audit sampling methods, evaluate internal controls, and meticulously audit various items within financial statements. They will gain a comprehensive understanding of internal control systems, audit sampling, and the detailed examination of various financial statement items. By the end of this course, learners be equipped with the knowledge and skill necessary to conduct effective audits, ensuring the reliability and integrity of financial information.
2	**Vertical 4**	SEC
3	**Type and Teaching Method**	Theory + Practicum Lecture/Discussion/Practical sums/Case Study etc.
4	**Credit**	2 credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**: To understand the concepts, objectives, and significance of auditing techniques, internal control systems, internal audit, and audit sampling in ensuring effective audit practices. **CO(A)2:** To apply auditing techniques, audit sampling methods, and internal control procedures while auditing various items of financial statements in accordance with professional auditing standards. **CO(A)3:** To analyze the effectiveness of internal control systems, evaluate audit evidence, and examine audit procedures relating to assets, liabilities, income, and expenditure for ensuring the reliability of financial statements. **CO(A)4:** To evaluate audit reports and the application of Artificial Intelligence (AI) in auditing to enhance audit quality, efficiency, and professional decision-making while recognizing ethical and practical limitations.	

8	**Course Outcomes**: Student will be able to **CO1:** Understand the concepts, objectives, and significance of test checking, audit sampling, internal control, and internal audit, and distinguish between related auditing concepts and techniques. **CO2:** Apply audit techniques, audit sampling procedures, internal control evaluation methods, and audit procedures for verifying income, expenditure, assets, and liabilities in accordance with auditing standards. **CO3:** Analyze internal control systems, audit evidence, and audit findings to assess the accuracy, reliability, and fairness of financial statements and prepare appropriate audit documentation and reports. **CO4:** Evaluate different types of auditors' reports and assess the role, impact, opportunities, and limitations of Artificial Intelligence (AI) in improving audit effectiveness, quality, and professional judgment.
9	**Syllabus** **Unit 1: Auditing Techniques and Internal Control System** ● Test Check – Test Checking Vs Routine Checking, Test Check – Meaning, Features, factors to be considered when Test Check can be used, Advantages, Disadvantages, Precautions while using Test Checking. ● Audit Sampling: Meaning, Purpose, Factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting sample items. Evaluation of sample results, Auditors liability in conducting audit based on Sample. ● Internal Control: Meaning and purpose, review of internal control, advantages, auditor's duties, review of internal control, inherent limitations of Internal Control, samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. ● Internal Audit: Meaning, basic principles of establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit. **Unit 2: Audit of Items of Financial Statements** • Audit of Income: Cash Sales, Sales on Approval, Consignment Sales, Sales Return, Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received and Royalties Received etc. • Audit of Expenditure: Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expense. • Audit of Assets: Book Debts, Debtors, Stocks. Auditor's General Duties, Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investment and Unquoted Investment, Trade Marks, Copy Rights, Patents, Know How, Plant and

Machinery and Furniture and Fixtures.

- Audit of Liabilities: Outstanding Expenses, Bills Payable, Secured Loans, Unsecured Loans and Contingent Liabilities etc.
- Auditors Report : Types of Auditors Report and its sample.

- AI in Auditing : Common AI Tools in Auditing, Future of AI in Auditing and Overall impact of AI in auditing.

10

Scheme of Examination and Assessment Pattern

Paper – 50 Marks

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

Format of Question Paper

Attempt any 2 out of 3 questions.

Question No	**Questions**	**Marks**
Q1	Theory (unit no.1)	15
Q2	Theory (unit no. 2)	15
Q3	Theory(short notes any 3 out of 5)	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 7+8 marks or 10 + 5 marks .

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
2.	Participation in workshop/seminar/conference	05
	Participation in case study/ Field visit/ Certificate course (Physical /online)	05
	Total	20

11

REFERENCES:

1) Internal Control Audit and Compliance: Documentation and Testing Procedures by Phil Chen, Kenneth E. Harmon, and Yeong-Cherng Lin: Published in **2015.**
2) Management Accounting by Dr. B. K. Mehta (SBPD Publications): Published in 2021.
3) Auditing by B. N. Tandon: Published since 2018.
4) Taxmann's Auditing and Assurance by CA. Surbhi Bansal: Latest addition 2024.
5) Institute of Chartered Accountants of India (ICAI). (Current Year). Standards on auditing. ICAI.

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

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:**	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. ***Advanced Business Communication Skills*** 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.
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**: CO(A)1: To provide advanced understanding of business communication models and strategies. CO(A)2: To develop digital and intercultural communication skills essential for global workplaces. CO(A)3: To equip students with professional writing skills for reports, proposals, emails, and letters. CO(A)4: To enhance presentation, negotiation, and analytical communication abilities. CO(A)5: To build professionalism, etiquette, and ethical communication judgment.	

8	**Course Outcomes**: After completing this course, learners will be able to: **CO-1:** Implement advanced communication strategies in professional business contexts. **CO-2:** Communicate effectively using digital tools and virtual platforms. **CO-3:** Draft structured, persuasive, and professional business documents. **CO-4:** Demonstrate professional etiquette in meetings, group work, interviews, and corporate communication. **CO-5:** Analyze and solve workplace communication problems through case-based approaches.
9	**Syllabus** **UNIT I: Advanced Concepts in Business & Digital Communication (15 Hours)** **1. Strategic Business Communication** • Advanced models of corporate communication • Managerial communication and decision-making • Communication ethics and governance • Communication in crisis and conflict situations **2. Workplace Communication Dynamics** • Multigenerational workforce communication • Communication across hierarchies and cross-functional teams • Basics of negotiation and conflict resolution • Professional listening and feedback skills **3. Digital Communication & Virtual Workplace** • Email etiquette in global communication • Virtual meeting etiquette: scheduling, agendas, minutes • Writing for digital media: micro-content, announcements, social media tone **4. Intercultural & Global Communication** • Cultural sensitivity in global communication • Communicating with international clients • Cross-border etiquette: greetings, tone, time zones

	UNIT II: Professional Business Correspondence & Practical Documentation (15 Hours) • **Business Reports & Practical Documentation** 1 Project summary report 2 Market survey/product analysis report 3 Service recovery / apology letter as a customer care executive 4 Negotiation letter (discount / delivery terms) • **Proposals, Social Media Writing & Corporate Profiles** 1. Proposal for a new campus event 2. Proposal for a small business idea 3. Writing Instagram captions for a brand 4. Preparing a short promotional message for a product
10	**Scheme of Examination and Assessment Pattern** Paper – 50 Marks **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper All questions are compulsory:

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

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	**Written Assignment:** The students are required to attempt **any one** of the following using AI applications: (Eg: Gamma AI, Beautiful.ai, etc) • Preparing a short promotional message for a product • Market Survey Report / A Business Proposal	20
	Total	**20**

11	**REFERENCES:**

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

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4. Gerson, Steven M., and Sharon J. Gerson. *Technical Communication: Process and Product*. 9th ed., Pearson, 2021.
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6. Kaul, Asha. *Business Communication*. 2nd ed., PHI Learning, 2009.
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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.
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11. Mitra, Barun K. *Effective Technical Communication: A Guide for Scientists and Engineers*. Oxford University Press, 2007.
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17. Sehgal, M. K., and Vandana Khetarpal. *Business Communication*. Excel Books, 2006.
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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:**	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। 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।
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:** 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।	

<table>
<tr><td>8</td><td>Course Outcomes: Student will be able to

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।</td></tr>
<tr><td>9</td><td>Syllabus

UNIT I

1. हिंदी भाषा – सामान्य परिचय
2. राजभाषा हिंदी – संवैधानिक महत्व
3. वर्णमाला – स्वर एवं व्यंजन
4. शब्द भेद – सामान्य परिचय (संज्ञा आदि)

UNIT II

1. वाक्य – सामान्य परिचय
2. वर्तनी – शुद्धता का प्रयोग एवं सावधानियाँ
3. कारक एवं विराम चिन्ह
4. निबंध लेखन – (सामाजिक निबंध, आत्मकथात्मक निबंध, समसामयिक निबंध)</td></tr>
</table>

<table>
<tr><td>10</td><td>Scheme of Examination and Assessment Pattern
Paper – 50 Marks

External Examination: Semester End External - 30 marks Time: 1:00 hours
Format of Question Paper
Attempt all questions.
<table>
<tr><th>Question No</th><th>Nature of Questions</th><th>Marks</th></tr>
<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>
</table>

Internal Examination: Continuous Evaluation - 20 marks
<table>
<tr><th></th><th>Assessment / evaluation</th><th>Marks</th></tr>
</table></td></tr>
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		1.	• 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:**			

1. बाबूराम सक्सेना — *सामान्य भाषा विज्ञान*, हिंदी साहित्य सम्मेलन, प्रयाग।
2. कामताप्रसाद गुरु — *हिंदी व्याकरण*, लोकभारती प्रकाशन, इलाहाबाद।
3. आचार्य देवेंद्र नाथ शर्मा — *भाषा विज्ञान की भूमिका*, राधाकृष्ण प्रकाशन, दिल्ली।
4. *भाषा विज्ञान एवं भाषा शास्त्र* — कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी।
5. भोलानाथ तिवारी — *भाषा विज्ञान*, किताब महल, इलाहाबाद।

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:**	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 भाषां'चे 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. आंतरजालामुळे २१विसाव्या शतकातील अंतराचा प्रभावी साधन आहे. जगभरातील संगणक एकमेकांशी जोडले जाऊन त्यांचे जाळे तयार झाले आहे. विविध सामाजिक माध्यमस्थळांवर स्वतच्चे खाते (अकाऊंट) तयार करून आणि त्यावर मराठी भाषा व देवनागरी लिपीत लिहिणे, ही समकालीन संपर्क व्यवहारातील आवश्यक बाब झाली आहे. यास अनुसरून आपल्या अभिव्यक्तीला व्यासपीठ मिळवून देणारी अनुदिनी (ब्लॉग) तयार करणे, विकिपीडियावर माहितीलेखन, सामाजिक माध्यमांवरील माहितीपूर्ण व विश्लेषणात्मक नोंदी लिहिणे, सामाजिक माध्यमस्थळांवरील आपल्या खात्यावर सातत्याने अभ्यासपूर्ण लेखन करणे, स्वखर्चाने निर्मित समाजमाध्यम / आभासी समूह (कम्युनिटी ग्रुप) तयार करणे, या बाबींसाठी आवश्यक सामाजिक माध्यमस्थळ साक्षरता आणि मराठी भाषा व देवनागरी लिपीत लिहिण्याची क्षमता **'लेखन कौशल्ये – २ (महाजालावरील लेखन)' (श्रेयांक २)** या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांमध्ये निर्माण होईल.
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)** 1. माध्यम साक्षरता 2. अनुदिनी (ब्लॉग) लेखन 3. विकिपीडियावरील लेखन *(६० मिनिटांच्या १५ तासिका, श्रेयांक १)* **(सूचना : विद्यार्थ्यांमध्ये उपरोक्त सामाजिक माध्यमस्थळांवर लेखन करण्यासाठी आवश्यक कौशल्ये व क्षमता विकसित होतील या दृष्टीने शिक्षकांनी सराव करून घ्यावा.)** **UNIT II: सामाजिक माध्यमस्थळांवर मराठी भाषा व देवनागरी लिपीचा वापर करून लेखन (भाग – २)** 1. फेसबुक, इन्स्टाग्राम, एक्स यांवरील लेखन 2. समाज गट (कम्युनिटी ग्रुप), आभासी कॅफे यांवरील लेखन	

	(६० मिनिटांच्या १५ तासिका, श्रेयांक – १) **(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.	• 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	20

			AI-assisted comparative analysis करून प्रभावी डिजिटल लेखनाचा अभ्यास करणे. **AI साधने:** ChatGPT, Google Gemini, Claude, Perplexity AI, NotebookLM, Canva, CapCut, InVideo, Grammarly, QuillBot, Whisper, ElevenLabs.		
		TOTAL		**20**	

11	**REFERENCES**:

1. १मराठी 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

Semester - IV

Title: Cocurricular Course I

Vertical - 6
CC Subject - 2 Credits

With effect from
Academic Year 2025-2026

Title: Cocurricular Course I
Course Code: CHMCCI6

Sr. No.	Heading	Particulars
1	**Description the Course:**	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. 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. 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.
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**: **CO(A)1:** To inculcate a spirit of active participation in cultural, social, environmental, and creative activities. **CO(A)2:** To enhance personal and interpersonal skills through real-life experiences and teamwork. **CO(A)3:** To foster a sense of responsibility, leadership, and community engagement among students. **CO(A)4:** To develop self-confidence and emotional well-being through creative expression and collaboration. **CO(A)5:** To integrate classroom learning with experiential learning for holistic growth.	

8	**Course Outcomes**: Student will be able to **CO1:** Participate meaningfully in diverse co-curricular activities and reflect on their learning experiences. **CO2:** Demonstrate improved communication, leadership, and teamwork skills. **CO3:** Exhibit increased awareness of social responsibility and civic engagement. **CO4:** Build confidence through creative, cultural, and intellectual expressions. **CO5:** Maintain a portfolio or activity log to track participation and personal development.
9	**Syllabus** **Unit I – Suggested Areas of Participation in the Activities** • **Cultural Events:** Drama, dance, music, literary events, debates, etc. • **Social Outreach:** Blood donation, awareness campaigns, cleanliness drives. • **Clubs & Societies:** Photography, quiz, environment club, shram club, etc. • **Sports & Fitness:** College tournaments, yoga, marathons, fitness challenges. • **Institutional Events:** Foundation Day, Annual Day, College Festivals, Intercollegiate events. • **National Festivals:** Independence Day, Republic Day, etc. **Unit II – Program Specific Topics** • **Workshops/Seminars:** Report Writing, Personality Development, Soft Skills, Leadership Talks. • **Speak, Show, Shine:** Presentation / Poster Presentation / Viva and Learning Experience. **Mode of Evaluation** • **Faculty Coordinator:** To guide and evaluate student progress. • **Participation Proof:** Certificates, photos, attendance records. • **Reflective Journal:** Minimum 2–3 pages summarizing experiences, learning, and growth. • **Final Viva/Presentation:** 5-minute talk on poster presentation and on overall learning.

10	**Scheme of Examination and Assessment Pattern** Based on 3 approved activities **External Examination: Semester End External - 30 marks**

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

Q2	Title of approved activity 1	10
Q3	Title of approved activity 1	10
TOTAL		**30**

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1.	Reflective journal	10
2.	Presentation / Poster presentation / Viva	10
TOTAL		**20**

Suggested Readings

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

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

Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Second Year B. Com.

Semester- III

Title: Field project

Vertical - 6
Field Project 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 6**	Field Project
3	**Type & Teaching Methods**	Field work
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives:** 1. To connect theoretical learning with real-world socio-economic contexts through practical field experiences. 2. To develop analytical, problem-solving, and teamwork skills in addressing contemporary social issues. 3. To cultivate an appreciation for research and its role in promoting societal and national development.	
8	**Learning Outcomes**: **students will be able to:** **LO1**: Apply classroom knowledge to analyze real-life socio-economic challenges effectively. **LO2**: Demonstrate critical thinking, teamwork, and decision-making skills through field-based activities. **LO3**: Reflect on the relevance of research and experiential learning in contributing to social and national progress.	

9

Guidelines for Field Project

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

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

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

FP Supervisor:

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

Project (Dissertation) Report:

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

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

10

Scheme of Examination and Assessment Pattern

External Examination: Semester End External - 30 marks

Format of Question Paper

Nature of Evaluation	Marks
Field Project Report	30
	Total 30

Internal Examination: Continuous Evaluation - 20 marks

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

11	**Appendix I** **Attendance of the Student: Active Participation** I, the undersigned Ms / Mr.__________________ Roll No. ___ studying in the ______ Year of __________________Full-time Course is doing my project work under the guidance of Dr./Ms./Mr. ___________________________ _______ __, I wish to state that I have met my Internal guide on the following dates mentioned below for Project Guidance: - Sr.No. Date Signature of the Internal Guide ________________ ________ ____________________ **Signature of the Candidate** **Signature of Field Project Supervisor**
	Appendix II **Name of the Department/College/Institute** **Certificate** I hereby certify that Mr./Ms. ___________ Student of ____________ studying in __________________, has completed a project titled _______ _________ in the area of _____________ specialization for the academic year 2025-2026 to the best of my knowledge the work of the student is original and the information included in the project is correct. __________________ ____________________________ **Field Project Supervisor** **Head of the Department/Principal**

Board of Examination

Principal & Chief Controller
Board of Examination

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- V

Vertical: 1

Title: Accounting and Auditing-III (Financial Accounting)

With effect from
Academic Year 2026-2027

Title: Accounting and Auditing (Financial Accounting) – III
Course Code: CHMCOMV1

Sr. No.	Heading	Particulars
1	**Description the Course:**	In today's dynamic corporate environment—marked by restructuring, mergers, strategic investments, and capital re-engineering—accounting professionals are expected to go far beyond routine bookkeeping. Companies frequently resort to internal reconstruction, amalgamations, buy-back of shares, and investment restructuring to survive financial stress, enhance shareholder value, comply with regulatory changes, or realign business strategy. This course equips learners with contemporary corporate accounting competencies aligned with the Companies Act, 2013 and relevant Accounting Standards (AS 13 and AS 14). It bridges law and accounting by explaining *why* companies restructure, *how* such transactions are legally executed, and *how* they are reflected in financial statements. The course is especially relevant for students aspiring for professional courses corporate finance roles, audit and assurance, investment analysis, and strategic decision-making in a rapidly evolving Indian corporate ecosystem.
2	**Vertical**	1
3	**Type &Teaching Methods**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks
7	**Course Objectives:** **CO(A)1**: To analyze relevant provisions of Final Accounts of the Companies Act 2013, complex corporate restructuring situations involving internal reconstruction, amalgamation, investment restructuring, and buy-back of shares within the contemporary regulatory and business environment. **CO(A)2:** To critically evaluate alternative methods of share capital restructuring, amalgamation, and investment classification by assessing their financial impact, statutory compliance, and stakeholder implications. **CO(A)13:** To apply professional judgment in selecting and implementing appropriate	

	accounting treatments and disclosures in accordance with the Companies Act, 2013 and relevant Accounting Standards (AS 13 and AS 14). **CO(A)4:** To design and justify comprehensive accounting solutions for advanced corporate restructuring cases involving reconstruction, amalgamation, investment accounting, and buy-back of shares.The concept of Indian AS and Ethics in Accounting with its implications.
8	**Course Outcomes**: Students will be able to **CO1**: Design the Final Accounts of Companies and Analyze the need for internal reconstruction and differentiate it from external reconstruction by examining legal provisions, methods of share capital alteration, and their impact on financial statements **CO2:** Evaluate alternative methods of amalgamation and external reconstruction by computing purchase consideration and assessing accounting treatments and disclosure requirements as per AS 14. **CO3**: Analyze and evaluate investment transactions by classifying, valuing, disposing, and reclassifying investments in compliance with AS 13 and applicable disclosure norms. **CO4**: Design and justify accounting entries and compliance frameworks for buy-back of shares by integrating statutory provisions, financial limits, and capital restructuring requirements under the Companies Act, 2013.
9	**SYLLABUS** **Unit 1: Preparation of Final Accounts of Companies and Internal Reconstruction** • Relevant provisions of Companies Act 2013 related to preparation of Final Accounts. • Need for reconstruction and company law provisions. • Distinction between internal and external reconstructions. • Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital, conversion of stock into shares and vice versa with relevant legal provisions of Companies Act 2013 and accounting treatment for same. **Unit 2: AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)** • Types of amalgamation – merger and purchase • Accounting for amalgamation – Pooling of interest method and purchase method • Computation of Purchase Consideration and treatment under purchase method only • Amalgamation post balance sheet date • Disclosure requirement of AS 14 **Unit 3: Investment Accounting (w.r.t. Accounting Standard- 13)** • Forms and Classification of Investments How to compute the Cost of Investments: Current Investments, Long term Investments,

	Investment Properties • Disposal of Investments • Reclassification of Investments Disclosure Requirements as per AS 13 **Unit 4: Buy Back of Shares** • Company Law / Legal provisions (Sec 68 and Sec 70 Companies Act 2013 (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) • Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)
10	**Scheme of Examination and Assessment Pattern** Paper – 100 Marks **External Examination: Semester End External - 60 marks Time: 2:00 hours** Format of Question Paper **Attempt any 4 out of 6 questions**

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

Note:

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 40 marks

Continuous Evaluation: Internal (40 marks)

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQs/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3.	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10
	Total	40

11	**Reference Books:** **1. Accounting Standards** Institute of Chartered Accountants of India. (2023). *Accounting Standards*. New Delhi: ICAI Publications. https://www.icai.org **2. Financial Accounting** Gupta, R. L., & Radhaswamy, M. (2020). *Financial Accounting* (15th ed.). New Delhi: Sultan Chand & Sons. https://www.sultanchandandsons.com **3. Corporate Accounting** Jain, S. P., & Narang, K. L. (2022). *Corporate accounting: Theory and practice* (8th ed.). New Delhi, India: Kalyani Publishers. https://www.kalyanipublishers.co.in **4. Advanced Corporate Accounting** Gupta, N. K. (2021). *Advanced corporate accounting* (2nd ed.). New Delhi, India: McGraw Hill Education. https://www.mheducation.co.in **5. Financial Reporting** Agarwal, A., & Agarwal, K. (2020). *Financial reporting* (5th ed.). New Delhi, India: Taxmann Publications. https://www.taxmann.com

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

UG Third Year T.Y.B.Com.

Commerce V

Semester- V

Title of the Course: Marketing Management

With effect from
Academic Year 2026-2027

Name of the Course: Marketing management

Course Code: CHMCOMV2

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides a comprehensive understanding of marketing fundamentals, consumer and market analysis with an integrated focus on AI-enabled decision-making. It explores traditional and extended marketing mix elements, including product, price, place, promotion.
2	**Vertical 1**	Major
3	**Type & Teaching methods**	Theory+Practicum (Lecture/Discussion/Presentation/Case study)
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives**: **CO(A)1**:To introduce to the learners the concept of Marketing. **CO(A)2**:To develop students' understanding of marketing strategies, and the marketing mix. **CO(A)3**:To familiarize learners with contemporary marketing practices, including digital marketing, AI-driven marketing tools, and customer relationship management techniques. **CO(A)4**:To develop analytical and decision-making skills for identifying market opportunities, designing marketing strategies, and managing marketing channels effectively.	
8	**Course Outcomes**: Learners will be able to **CO1:** Apply core marketing concepts, consumer behaviour principles, market analysis techniques, and AI-enabled tools to solve marketing problems. **CO2:** Design appropriate marketing strategies by applying product, price, promotion, and place decisions to diverse business situations. **CO3:** Analyze consumer behaviour, market segments, and customer data using traditional and AI-enabled marketing tools for informed decision-making. **CO4:** Evaluate marketing strategies and recommend suitable solutions for dynamic business environments.	

9	**Syllabus** **Module1: Introduction to Marketing and Consumer Behaviour** **Unit I: Marketing** • Concept, Features, Importance, Functions, Traditional Marketing v/s Strategic Marketing; Marketing Information System (MIS) – Concept, Uses • Market Targeting – Concept, Five Patterns of Target Market Selection; Marketing Research - Concept, Process, AI Tools for Market Research **Unit II: Consumer Behaviour** • Consumer Behaviour -Concept, Factors Influencing Consumer Behaviour, Predicting consumer behaviour using AI, Customer Relationship Management (CRM) – Concept, Techniques, AI Tools for Customer Relationship • Market Segmentation – Concept, Benefits, Bases of Market Segmentation, Data Mining - Concept, Importance. **Module 2: Marketing Mix - Product, Price, Promotion and Place** **Unit I: Product and Price** • **Product -** Elements of Marketing Mix; Product Mix– Concept, Product Decision Areas, Stages of PLC and Marketing Mix; Branding- Concept, Essentials of a good Branding, AI in Branding, Role of Packaging in Product Marketing. • **Price** - Concept, Factors Influencing Pricing, Methods of Pricing, Pricing Strategies, AI in Pricing **Unit II: Promotion and Place** • **Promotion** - Concept, Elements, AI in Promotion; Integrated Marketing Communication (IMC), Types of Marketing Strategies • **Place / Physical Distribution -** Concept, Factors Influencing Physical Distribution, Marketing Channels (Traditional and Contemporary); Supply Chain Management v/s Logistics.

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

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

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

- Kotler, Philip & Keller, Kevin Lane.Marketing Management. Pearson Education, Latest Indian Edition.
- Ramaswamy, V. S. & Namakumari, S.Marketing Management: Planning, Implementation and Control. McGraw-Hill Education
- Stanton, William J., Etzel, Michael J. & Walker, Bruce.Fundamentals of Marketing. McGraw-Hill Education.
- Schiffman, Leon G. & Kanuk, Leslie Lazar.Consumer Behaviour. Pearson Education.
- Malhotra, Naresh K.Marketing Research: An Applied Orientation. Pearson Education.
- Panda, Tapan K. & Choubey, Pradeep K.Marketing Management – Indian Perspective. Oxford University Press
- Gupta, Seema.Marketing Management. McGraw-Hill Education.
- Chaffey, Dave.Digital Marketing. Pearson Education.
- Kotler, Philip; Kartajaya, Hermawan & Setiawan, Iwan.Marketing 4.0 / Marketing 5.0. Wiley.
- Ramaswamy, V. S. & Namakumari, S.Marketing Management – Indian Context McGraw-Hill Education

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B.com
(Economics)

Semester- V

Vertical 1 (Major)

Title: Start up and Economic Development: Skill Enhancement-I

2 Credits

with effect from
Academic Year 2026-2027

Course code: CHMCOMV3

Title: Start up and Economic Development: Skill Enhancement-I

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course provides students with an understanding of the role of start-ups in economic development and equips them with essential entrepreneurial and professional skills. It explores the contribution of start-ups to innovation, employment generation, and economic growth, with special reference to the Indian start-up ecosystem. The course also focuses on developing soft skills, analytical abilities, and practical competencies required for entrepreneurial success. Through case studies and project-based learning, students will analyse successful and failed start-ups and draw lessons for sustainable enterprise development.
2	**Vertical**	Vertical 1 (Major)
3	**Type & Teaching Methods**	Theory. Lectures, Discussion, Presentation, 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 role of start-ups in economic growth and structural transformation. **CO(A)2:** Develop entrepreneurial and soft skills essential for business success. **CO(A)3:** Analyse the Indian start-up ecosystem and identify success and failure factors. **CO(A)4:** Apply analytical and presentation skills through project-based learning.	
8	**Course Outcomes**: Students will be able to **CO1:** Explain the contribution of start-ups to innovation, employment and GDP growth. **CO2:** Demonstrate communication, leadership and problem-solving skills in entrepreneurial contexts. **CO3:** Evaluate business models and identify determinants of start-up success and failure. **CO4:** Prepare and present a structured analytical report on selected start-ups.	

9

SYLLABUS:

Module :1 Understanding of start-up and Entrepreneurial skills:

- Meaning and characteristics of start-ups; Difference between traditional Business and start-ups.
- Indian start-up ecosystem and government initiatives such as Start-up India.
- Entrepreneurial skills: communication, leadership, innovation and decision-making.
- Business idea generation and identification of market gaps.
- Legal and financial framework for start-ups in India.
- Challenges faced by start-ups: funding, scaling, competition and regulatory
  Issues.

Module 2: Start-ups and Economic Development in India.

- Role of start-ups in economic growth, employment generation and Innovation.
- Start-ups, digital economy, financial inclusion and regional development.
- Successful Indian Start-ups and their Growth Stories.
- Idea pitch presentation of start-up.
- Research and analysis of a selected start-up; preparation of a structured report: challenges and lessons learned, presentation of findings and entrepreneurial insights.

10

Scheme of Examination and Assessment Pattern

Internal Continuous Assessment: Marks 20 and Semester-end Examination; Marks 30

Internal Continuous Assessment: Marks 20

Sr. No.	Particulars	Marks
1)	One periodical class test / online examination is to be conducted in the given semester	10
2)	One Project with a presentation based on the curriculum to be assessed by the teacher concerned.	10

Semester-end Examination; Marks 30

Marks: 30 **Time: 2 hours**

Format of Question Paper

Attempt all questions.

Q. No	Particular	Marks
Q1	Attempt any two out of three. (Unit I)	15
Q2	Attempt any two out of three. (Unit II)	15
		Total 30

11	**REFERENCES:** 1) Kuratko, Donald F. (2020). Entrepreneurship: Theory, Process, Practice. 11th Edition, Cengage Learning. 2) Hisrich, R., Peters, M., & Shepherd, D. (2020). Entrepreneurship. McGraw-Hill Education. 3) Sarasvathy, Saras D. (2022). Effectuation: Elements of Entrepreneurial Expertise. Edward Elgar Publishing. 4) Spinelli, Stephen Jr. & Adams, Robert J. New Venture Creation: Entrepreneurship for the 21st Century. McGraw-Hill. 5) Goyal, A. & Kumar, S. (2021). Entrepreneurship and Small Business Management in India. New Age International. 6) Government of India. Economic Survey of India. Ministry of Finance (Latest Edition). 7) Ministry of Commerce & Industry (DPIIT). Start-up India Annual Report (Latest Edition). 8) NITI Aayog. India Innovation Index Report (Latest Edition). 9) Nasscom. Indian Tech Start-up Ecosystem Report (Latest Edition). 10) SIDBI. MSME Pulse Report (Latest Edition).

Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

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

Bachelor of Commerce
(Economics)
(Aided)

Semester – V

(Major)

Choice Based and Credit Based syllabus with effect from the Academic Year 2026-2027

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B.com
(Economics)

Semester- V

(Major)

Title: Kautilya's Economic Philosophy for the Modern State – I

2 Credits

with effect from
Academic Year 2026-2027

Course code: CHMCOMV4

Title: Kautilya's Economic Philosophy for the Modern State – I

Sr. No.	Heading	Particulars
1	**Description of the Course:**	This course introduces students to Kautilya's Arthashastra as a foundational text of Indian economic thought under the Indian Knowledge System (IKS). It examines the historical context, structure, and philosophical foundations of Kautilya's ideas on statecraft, governance, and public finance. The course focuses on understanding the conceptual framework of economic administration and fiscal governance in ancient India and its foundational relevance for modern state functioning.
2	**Vertical**	Major
3	**Type & Teaching Methods**	Theory. Lectures, Discussion, Presentation, 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 Kautilya within the Indian Knowledge System framework. **CO(A)2:** To understand Kautilya's theory of the state and governance **CO(A)3:** To examine public finance and fiscal administration in the Arthashastra	
8	**Course Outcomes**: Students will be able to **CO1:** Students will explain the foundations of Kautilya's economic thought **CO2:** Students will interpret the Saptanga theory and governance structure. **CO3:** Students will analyse Kautilya's principles of taxation and fiscal management.	

9

SYLLABUS:

Module :1 Foundations of Kautilya's Economic Thought (15 Hours)

- **Indian Knowledge System and Kautilya**: Meaning and scope of IKS; evolution of economic ideas in ancient India; life, historical context and authorship of Arthashastra; structure, objectives and methodology of the text.
- **Theory of the State and Governance:** Saptanga Theory (King, Ministers, Territory, Forts, Treasury, Army, Allies); role of the ruler in economic administration; principles of Dharma, ethics and accountability.
- **Administrative Framework:** Role of officials, bureaucracy and institutional structure; importance of discipline, order and economic supervision in governance.

Module 2: Relevance of Kautilya's economics in 21 century (15 Hours)

- **Sources of State Revenue:** Tax revenue (land tax, trade tax, profession tax, fines); non-tax revenue (state enterprises, mines, forests, irrigation); economic rationale behind revenue mobilisation.
- **Principles of Taxation and Revenue Administration:** Equity, certainty, efficiency and productivity; tax assessment and collection mechanisms; prevention of corruption and tax evasion.
- **Public Expenditure and Fiscal Discipline:** Allocation of expenditure (Defence, public works, welfare); treasury management; fiscal responsibility and economic stability.

10

Scheme of Examination and Assessment Pattern

External Examination : Semester End External-30 marks

Nature of Evaluation	Marks
Research project report	**30**
	Total 30

Internal Examination: Continuous Evaluation-20 marks

Sr. no.	Assessment/Evaluation	Marks
1	Involvement in survey of research project	05
2	Field visit participation and completion	10
3	Overall impression	05
		Total 20

11	**Appendix I** **Attendance of the Student: Active Participation** I, the undersigned Ms / Mr.__________________ Roll No. ___ studying in the ______ Year of __________________Full-time Course is doing my project work under the guidance of Dr./Ms./Mr. __________________________ _______ __, I wish to state that I have met my Internal guide on the following dates mentioned below for Project Guidance: - Sr.No. Date Signature of the Internal Guide ______________ _______ ______________________ **Signature of the Candidate** **Signature of Field Project Supervisor**
	Appendix II **Name of the Department/College/Institute** **Certificate** I hereby certify that Mr./Ms. ___________ Student of ____________ studying in ____________________, has completed a project titled _______ _________ in the area of ______________ specialization for the academic year 2025-2026 to the best of my knowledge the work of the student is original and the information included in the project is correct. __________________ ______________________ **Field Project Supervisor** **Head of the Department/Principal**

Board of Examination

Principal & Chief Controller
Board of Examination

11 **REFERENCES:**

1) Boesche, R. (2002). The first great political realist: Kautilya and his Arthashastra. Lexington Books.
2) Chanakya. (1992). The Arthashastra (R. Shamasastry, Trans.). Government Press. (Original work published ca. 4th century BCE)
3) Chanakya. (2016). Kautilya's Arthashastra (L. N. Rangarajan, Trans.). Penguin Classics.
4) Kangle, R. P. (1965). The Kautiliya Arthashastra: Part I – A critical edition with glossary. Motilal Banarsidass.
5) Kangle, R. P. (1972). The Kautiliya Arthashastra: Part II – An English translation with critical and explanatory notes. Motilal Banarsidass.
6) Kangle, R. P. (1972). The Kautiliya Arthashastra: Part III – A study. Motilal Banarsidass.
7) Sen, A. (2005). The argumentative Indian: Writings on Indian history, culture and identity. Penguin Books.
8) Roy, T. (2012). India in the world economy: From antiquity to the present. Cambridge University Press. https://doi.org/10.1017/CBO9781139022348
9) Sharma, R. S. (2005). Material culture and social formations in ancient India. Macmillan India.
10) Thapar, R. (2002). Early India: From the origins to AD 1300. University of California Press.
11) Singh, U. (2016). Political violence in ancient India. Harvard University Press.
12) Subramanian, N. (1987). Social and cultural history of ancient India. Oxford University Press.
13) Mishra, S. K. (2013). Kautilya's Arthashastra: A comparative study of ancient and modern economics. Indian Journal of Economics, 94(374), 1–18.
14) Ministry of Education, Government of India. (2020). National Education Policy 2020. Government of India. https://www.education.gov.in/sites/upload_files/mhrd/files/NEP_Final_English_0.pdf
15) Indian Knowledge Systems Division, Ministry of Education. (2022). Indian Knowledge Systems (IKS): Framework and initiatives. Government of India. https://iksindia.org

Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- V

Vertical 1 (Elective)

Title: Direct and Indirect Taxation – I

With effect from
Academic Year 2026-2027

Title: Direct & Indirect Taxation- I
Course Code : CHMCOMV5

Sr. No.	Heading	Particulars
1	**Description the Course:**	In an evolving global and domestic fiscal environment shaped by digitalisation, formalisation of the economy, and landmark reforms such as the Income-tax Act, 2025, taxation has become a critical area of competence for accountants, finance professionals, policymakers, and business managers. Understanding how income is taxed—its classification, computation, exemptions, and deductions—is essential for individuals and businesses to make informed financial decisions, manage compliance obligations, and optimize tax positions within the legal framework. This course provides learners with a structured and practice-oriented understanding of Direct Taxation, integrating foundational concepts with detailed study of income computation under key heads such as Salary, House Property, Capital Gains, Business or Profession, and Other Sources, as redefined under the Income-tax Act, 2025. The course also covers deductions, rebates, reliefs, and total income computation, preparing students to interpret statutory provisions, analyse transactions, and perform tax computations accurately for individuals. Aligned with NEP 2020, the course emphasises conceptual clarity, problem-solving skills, computational accuracy, and real-world application, ensuring that learners are equipped for professional careers in accounting, taxation, audit, consultancy, compliance, and financial planning, as well as for advanced professional examinations.
2	**Vertical 1**	Elective
3	**Type &Teaching Methods**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks

<table>
<tr><td>7</td><td>Course Objectives:
CO(A)1: To develop learners' understanding of the fundamental concepts, charging provisions, residential status, exempt incomes, and framework of the Income-tax Act, 2025.

CO(A)2: To equip learners with the knowledge and skills to compute income under the heads of Salary, House Property, Capital Gains, Business or Profession, and Other Sources.

CO(A)3: To enable learners to interpret and apply statutory provisions relating to classification of income and computation of taxable income.

CO(A)4: To develop analytical and problem-solving skills for computing deductions, rebates, reliefs, and total income of individuals.

CO(A)5: To develop learners' practical competency in preparing income-tax computations using statutory provisions and AI-enabled tax compliance tools.</td></tr>
<tr><td>8</td><td>Course Outcomes: Students will be able to
CO1: Explain the concepts, charging provisions, residential status, exempt incomes, and framework of the Income-tax Act, 2025.

CO2: Compute income under the heads of Salary, House Property, Capital Gains, Business or Profession, and Other Sources by applying statutory provisions.

CO3: Classify incomes and interpret relevant provisions to determine taxable income under different heads.

CO4: Compute deductions, rebates, reliefs, total income, and tax liability of individuals in accordance with the Income-tax Act, 2025.

CO5: Prepare complete income-tax computations using statutory provisions and AI-enabled tax computation tools for tax compliance.</td></tr>
<tr><td>9</td><td>SYLLABUS

Unit 1: Basic Concepts and Salaries
Introduction to Income Tax Act 2025 including the rationale, basic framework and key highlights
Major Definitions – assessee, person, income, tax year, total income
Basis of charge – Section 4, 5, 6, 7, and 9 read with Schedule I
Incomes not included in total income – Schedules I to VIII
Income from Salary – Section 15, 16 and 19
Unit 2: Income from House Property and Capital Gains
Income from house property – Section 20
Determination of annual value including arrears and unrealized – Section 21 and 23
Deductions from income from house property – Section 22
Property owned by co-owners and Interpretation – Section 24 and 25
Capital Gains – Section 67
Transactions not regarded as transfer – Section 70</td></tr>
</table>

- Withdrawal of exemption in certain cases – Section 71
- Mode of computation of capital gains – Section 72
- Cost and special provisions with respect to depreciable assets – Section 73 to 75
- Special provision for full value of consideration in certain cases – Section 78
- Advance money and profit on sale of property used for residence – Section 81 and 82

Compulsory acquisition of lands, extension of time and meaning of certain terms – Section 84, 89, and 90

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

- Income under the head "Profits and gains of business or profession" and manner of computing – Section 26 to 27
- Rent, rates, taxes, repairs and insurance – Section 28
- Deductions related to employee welfare, on certain premium, for bad debt and provision for bad and doubtful debt – Section 29 to 31
- Deduction for depreciation and other deductions – Section 32 and 33
- General conditions for allowable deductions – Section 34
- Special circumstances – amounts not deductible, expenses or payments not deductible – Section 35 and 36
- Certain deductions allowed on actual payment basis – Section 37
- Written down value of depreciation assets and interpretation – Section 41 and 66
- Income from other sources – Section 92

  Deductions, amounts not deductible and others – Section 93 to 95

Unit 4: Deductions, Rebates, Reliefs and Total Income Computation

- General deductions – Section 122
- Deductions in respect of certain payments – Section 123, 124, 126, 127, 129, 130, and 132
- Deductions in respect of other incomes and other deductions – Section 153 and 154
- Rebate to be allowed in computing income-tax – Section 155
- Rebate of income-tax in case of certain individuals – Section 156
- Relief when salary, etc., is paid in arrears or in advance – Section 157
- Relief from taxation in income from retirement benefit account maintained in a notified country– Section 158
- New Tax Regime for individuals – Section 202
- Introduction to Artificial Intelligence (AI)
- Technology-Based Tax System
- Areas Where AI is Used
- TaxBuddy : An AI-enabled Indian tax compliance and income tax filing platform

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions

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

Note:

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 40 marks

Continuous Evaluation: Internal (40 marks)

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3.	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10
	Total	20

11

Reference Books:

1. **Income Tax Act, 2025 ,**Dr. Girish Ahuja, CA. (Adv.) Rahul Agrawal Commercial Law Publishers
2. **Income Tax Act, 2025** Taxmann's Editorial Board
3. **Comparative Study of Provisions of Income Tax Act 2025 & Income Tax Act 1961** Taxmann's Editorial Board
4. **Master Guide to Income Tax Act 2025,** Taxmann's Editorial Board Taxmann

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
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5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Third Year B. Com.

Semester- V

Title of the course: Fundamentals of Business and Financial Analysis: Mutual Fund Analysis and Investment Strategies

Minor

(As per NEP-2020)

With effect from Academic Year 2026-2027

Name of the Course: Fundamentals of Business and Financial Analysis: Mutual Fund Analysis and Investment Strategies

Course Code :CHMCOMV6

Sr. No.	Heading	Particulars
1	**Description of the Course:**	**Introduction:** Introduces the structure, functioning, and management of mutual funds in the Indian financial system. Highly relevant for understanding modern investment avenues and retail investor participation in capital markets. Builds ability to evaluate mutual fund schemes, risk–return profiles, and portfolio performance. Applied in personal financial planning, portfolio construction, wealth management, and investment advisory services. Creates learner interest through practical exposure to NAV computation, scheme analysis, and market-linked products. Closely linked with Financial Management, Investment Analysis, Business Finance, and Accounting. Strong demand in asset management companies, banks, fintech firms, and financial advisory services. Prepares students for roles such as Mutual Fund Analyst, Wealth Management Executive, Investment Advisor, Relationship Manager, and Financial Services Associate
2	**Vertical 6**	Minor
3	**Type & Teaching methods**	Theory+Practicum Lecture/discussion/ case study/ presentation etc.
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks
7	**Course Objectives**: **CO(A)1:Understand and explain** the structure, functioning, and regulatory framework of mutual funds in India, including the role of AMCs, AMFI, and various fund intermediaries. **CO(A)2:Analyze and evaluate** different mutual fund products and investment strategies using risk–return principles, economic, industry, and company analysis. **CO(A)3:Develop practical skills** in portfolio evaluation, performance measurement, NAV computation, and taxation aspects relevant to mutual fund investments.	
8	**Course Outcomes**: Learners will be able to **CO1:** Understanding the structure, types, objectives, and operational framework of mutual funds in the Indian financial system. **CO2:** Differentiate among equity, debt, liquid, ETF, and hybrid mutual fund schemes and assess their suitability for different investor profiles. **CO3:** Apply fundamental, technical, and industry analysis tools to evaluate mutual fund	

<table>
<tr><td></td><td>investment decisions.
CO4: Compute and interpret Net Asset Value (NAV), expense ratios, and mutual fund performance measures, and assess fund efficiency.
CO5: Evaluate the accounting, valuation, and taxation aspects of mutual funds and analyze their implications for investors and financial planning.</td></tr>
<tr><td>9</td><td>Syllabus
Module 1: Mutual Fund Management
• Introduction: Meaning of Mutual Fund, Structure in India, Sponsors, Trust, Role of AMC, NFOs , Registrars, Agents, Types of Mutual Fund schemes, Objectives of AMFI, Advantage of Mutual Funds, Systematic Investment Plan, (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP)
• Practical questions on :
• SIP
• STP
• SWP
• NFO
• Types of Mutual Fund Schemes
Use of AI tools like Microsoft Copilot to Compare NFOs, summarize scheme documents and screener to Analyze fund performance and portfolio holdings.

Module 2: Mutual Fund Products
• Mutual Fund Products and Features: Equity funds: Definition, Features of Equity Funds, Index Fund, Large Cap Funds, Mid Cap Funds, Sectoral Funds, Types of Equity Schemes, Arbitrage funds, Multi-cap Funds, Quant funds, P / E, Ratio funds, International Equities Fund, Growth Schemes. Gold Exchange Trade Funds (ETFs): Introduction, Features, Working of ETFs, Market Making with ETFs, Creation Units, Portfolio Deposit and Cash Component
• Debt Fund: Features, Interest Rate Risk, Credit Risk, Pricing of Debt Instrument Schemes, Fixed Maturity Plans, Capital Protection Funds, Gilt Funds, Balanced Funds, MIPs, Child Benefit Plans.
• Liquid funds: Features, Floating rate scheme, Portfolio of liquids funds.

Module 3 :Investment and Performance Measurement
• Fund Performance, Measuring Return, Measuring Risk,
• Risk adjusted return, Comparing Fund Performance with a reference, various
• standardized performance systems,
• Limitations of Performance measurement and evaluation
Major practical concepts of :
✓ Measuring Return
✓ Standard Deviation (Risk)
✓ Beta
✓ Sharpe Ratio
✓ Treynor Ratio
✓ Jensen's Alpha
✓ Information Ratio</td></tr>
</table>

	✓ Benchmark Comparison ✓ Risk-Adjusted Performance Evaluation. Use of AI tools like perplexity AI to Gather benchmark data and compare fund performance and AMFI India Official NAV and mutual fund data. **Module 4: Accounting and Taxation of Mutual Funds** • Accounting: Net Asset Value (NAV)-Meaning-Computation- Factors affecting NAV-Pricing of Units- Fees and Expenses- Investment Management and Advisory Fees –Initial Expenses- Recurring Expenses- Total Expenses-Accounting policies. • Valuation-: Valuation of thinly traded securities- Valuation of Non trade securities-Valuation and disclosure of illiquid securities. • Taxation: Dividends- Capital Gains- Tax Rebate- Restrictions on Dividends Stripping.

10

Scheme of Examination and Assessment Pattern

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

Format of Question Paper

Attempt any 4 out of 6 questions.

Question No	Nature of Questions	Marks
Q1	Theory/Practical. a. b.	15
Q2	Theory/Practical. a. b.	15
Q3	Theory/Practical. a. b.	15
Q4	Theory/Practical. a. b.	15
Q5	Theory/Practical. a. b.	15
Q6	Theory/Practical. a. b.	15
		Total 6 0

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**20**
2	Project /Presentation / Viva/Group Discussion/Case study	**20**
		Total 40

11

REFERENCES:

1. Sadhak, H. (2017). *Mutual Funds in India* (3rd ed.). Sage Publications.
2. Gurusamy, S. (2015). *Mutual Fund Management*. Tata McGraw-Hill Education.
3. Prasanna Chandra. (2025). *Investment Analysis and Portfolio Management* (7th ed.). McGraw Hill Education.
4. Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2026). *Investments* (13th ed.). McGraw Hill Education.
5. Association of Mutual Funds in India (AMFI). (Latest Edition, 2025). *AMFI Mutual Fund Certification Study Material (NISM-Series-V-A)*.

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- V

Vertical 4

VSC

Title: Cost Accounting -I

With effect from
Academic Year 2026-2027

Title: Cost Accounting -I

Course Code: CHMCOMV7

Sr. No.	Heading	Particulars
1	**Description the Course:**	This course provides learners with a systematic and application-oriented understanding of cost structures, cost control mechanisms, and cost analysis techniques essential for effective planning, control, and performance evaluation. It equips students to interpret cost information for pricing decisions, profitability analysis, budgeting, productivity measurement, and variance analysis, which are critical for managerial and operational roles. By integrating material cost management, labour cost efficiency, overhead absorption, and reconciliation of cost and financial accounts, the course bridges the gap between financial reporting and internal management control systems. Emphasis on practical problem-solving, case studies, and numerical analysis prepares learners for professional roles such as cost accountants, management accountants, cost auditors, operations managers, and financial analysts**,** as well as for professional examinations**.** Aligned with the National Education Policy (NEP) 2020, The course promotes analytical thinking, multidisciplinary application, and skill-based learning.
2	**Vertical**	4
3	**Type &Teaching Methods**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**	2 Credits
5	**Hours allotted**	30Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives:** **CO(A)1**: To enable learners to understand the concepts, classification, and significance of cost accounting and its role in planning, cost control, and managerial decision-making. **CO(A)2:** To develop learners' analytical and computational skills in preparing cost sheets and reconciling cost and financial accounts for performance evaluation. **CO(A)3**: To equip learners with practical skills in applying material cost control techniques, inventory valuation methods, and employee cost accounting for efficient resource management. **CO(A)4**: To develop learners' problem-solving and decision-making abilities through the analysis and interpretation of cost information for managerial and operational purposes.	

8	**Course Outcomes**: Student will be able to **CO1:** Explain the concepts, classification, and objectives of Cost Accounting and prepare cost sheets for manufacturing and service organizations. **CO2:** Reconcile Cost Accounts with Financial Accounts by identifying and analysing causes of differences. **CO3:** Apply material and employee cost control techniques by computing EOQ, stock levels, inventory valuation, labour turnover, incentive earnings, and labour cost statements. **CO4:** Analyse cost information to support cost control, pricing decisions, and managerial decision-making.
9	**SYLLABUS** **Unit 1: Classification of Costs and Cost Sheet and Reconciliation of cost and financial accounts** • Classify and ascertain Cost on the basis of function. • Difference between Financial and Cost Accounting. • Prepare Cost sheet/statement for production of goods and providing of services. Practical problems based on Reconciliation of cost and Financial accounts. **Unit 2: Material and Employee Cost** **Material Cost** • Meaning, Need for and Importance of Materials, Procedures, Documentations and Inventory Control techniques. • Compute Economic Order Quantity and determination of various stock levels • Methods of Inventory Accounting and Prepare Stock Ledger/ Account. **Employee Cost and Direct Expenses** • Attendance and payroll procedures, Overview of statutory requirements of Idle time and Overtime Incentives • Calculation of Labour turnover • Utilisation of Labour, Direct and indirect Labour, Charging of labour cost. • Identifying labour hours with work orders or batches or capital jobs • Efficiency rating procedures • Remuneration systems and incentive schemes. Preparation of labour cost statement including incentives.
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 modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 20 marks

Continuous Evaluation: Internal (20 marks)

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
3.	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10
	Total	20

11

Reference Books

1. **Cost and Management Accounting ,**Horngren, C. T., Datar, S. M., & Rajan, M. (2021). *Cost accounting: A managerial emphasis* (16th ed.). Harlow, UK: Pearson Education. https://www.pearson.com
2. **Management Accounting ,**Drury, C. (2018). *Management and cost accounting* (10th ed.). London, UK: Cengage Learning. https://www.cengage.com
3. **Cost Accounting Standards,**Institute of Cost Accountants of India. (2023). *Cost accounting standards*. New Delhi, India: ICMAI Publications. https://www.icmai.in
4. **Advanced Cost Accounting,**Banerjee, B. (2020). *Advanced cost accounting* (2nd ed.). New Delhi, India: Taxmann Publications. https://www.taxmann.com
5. **Cost Accounting,**Kaplan, R. S., & Atkinson, A. A. (2019). *Advanced management accounting* (4th ed.). London, UK: Pearson Education. https://www.pearson.com

Adhoc Board of Studies of Accountancy

Sr No	Name of the Faculty	Designation
1.	Dr.Gopichand Shamnani	HOD Smt.Chandibai Himathmal Mansukhani College
2.	Mr.Haresh Budhrani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. **Maniben M.P. Shah Women's College** ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shmanani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- VI

Vertical: 1

Title: Accounting and Auditing-IV
(Financial Accounting)

With effect from
Academic Year 2026-2027

Title: Accounting and Auditing (Financial Accounting) – IV
Course Code: CHMCOMVI1

Sr. No.	Heading	Particulars
1	**Description the Course:**	The course builds conceptual clarity and practical competence in applying Accounting Standards notified in India, which form the foundation of corporate financial reporting, statutory compliance, and professional accounting practice. The course is highly relevant for understanding real-world financial reporting practices followed by capital-intensive and globally operating organisations. It enhances practical skills in asset recognition, measurement, depreciation, capitalisation of borrowing costs, foreign currency translation, and incorporation of foreign branch accounts, all of which are integral to statutory compliance and financial statement analysis. The course connects closely with Corporate Accounting, Cost Accounting, Taxation, and Financial Management, thereby strengthening interdisciplinary learning. With increasing globalisation and cross-border business operations, the knowledge gained is in strong demand across audit firms, multinational companies, financial consulting, and shared service centres, offering promising career opportunities as Accounts Executives, Audit Associates, Financial Analysts, and Compliance Professionals.
2	**Vertical**	Major
3	**Type &Teaching Methods**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks

7	**Course Objectives:** **CO(A)1**: To Analyse accounting standards relating to Property, Plant and Equipment, borrowing costs, foreign exchange transactions, and foreign branches in a global reporting context. **CO(A)2:** To Evaluate alternative accounting treatments for asset measurement, capitalisation of borrowing costs, and foreign currency translation. **CO(A)3:** To Integrate Accounting Standards AS 10, AS 11, and AS 16 in preparing compliant financial statements. **CO(A)4:** To Design accounting solutions and disclosures for complex asset-based and international accounting scenarios.
8	**Course Outcomes**: Student will be able to **CO1:** Analyse financial information to determine appropriate accounting treatment under AS 10, AS 11, and AS 16. **CO2:** Evaluate the financial impact of depreciation methods, capitalisation decisions, and exchange rate fluctuations on reported performance. **CO3:** Integrate foreign branch accounts with head office accounts in accordance with applicable Accounting Standards. **CO4:** Create compliant accounting statements and disclosures for asset-intensive and internationally operating enterprises.
9	**SYLLABUS** **Unit 1: Accounting Standard (AS) 10 – Property, Plant and Equipment** • Definition and scope of Property, Plant and Equipment • Recognition criteria and elements of cost • Initial and subsequent measurement: Cost model and revaluation model • Depreciation: depreciable amount, useful life and methods • Subsequent expenditure and component accounting • Derecognition, retirement and disposal of PPE • Disclosure requirements. **Unit 2: AS 16: Borrowing Costs** • Meaning and scope of borrowing costs • Components of borrowing costs • Capitalization of borrowing costs • Specific borrowings • General borrowings and capitalization rate • Exchange differences on foreign currency borrowings • Commencement, suspension and cessation of capitalisation • Disclosure requirements

Unit 3: Accounting for Changes in Foreign Exchange Rates

- Introduction, scope and definitions under AS 11
- Foreign currency transactions – initial recognition
- Monetary and non-monetary items
- Reporting at subsequent balance sheet dates
- Recognition of exchange differences
- Long-term foreign currency monetary items
- Classification of foreign operations – integral and non-integral
- Translation of integral and non-integral foreign operations
- Accounting for forward exchange contracts
- Disclosure requirements

Unit 4: Accounting for Foreign Branches

- Meaning and features of foreign branches
- Classification: integral and non-integral foreign branches
- Applicability of AS 11 to foreign branches
- Translation of integral foreign branch accounts
- Translation of non-integral foreign branch accounts
- Treatment of exchange differences and reserves
- Incorporation of foreign branch accounts in Head Office books
- Disposal of foreign branch and related disclosures

10

Scheme of Examination and Assessment Pattern

Paper – 100 Marks

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

Format of Question Paper

Attempt any 4 out of 6 questions

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

Note:

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 40 marks

Continuous Evaluation: Internal (40 marks)

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3.	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10
	Total	40

11

Reference Books:

1. **Accounting Standards**
   Institute of Chartered Accountants of India. (2023). *Accounting Standards*. New Delhi: ICAI Publications.
   https://www.icai.org
2. **Financial Accounting**
   Gupta, R. L., & Radhaswamy, M. (2020). *Financial Accounting* (15th ed.). New Delhi: Sultan Chand & Sons.
   https://www.sultanchandandsons.com
3. **Corporate Accounting**
   Jain, S. P., & Narang, K. L. (2022). *Corporate accounting: Theory and practice* (8th ed.). New Delhi, India: Kalyani Publishers.
   https://www.kalyanipublishers.co.in
4. **Advanced Corporate Accounting**
   Gupta, N. K. (2021). *Advanced corporate accounting* (2nd ed.). New Delhi, India: McGraw Hill Education.
   https://www.mheducation.co.in
5. **Financial Reporting**
   Agarwal, A., & Agarwal, K. (2020). *Financial reporting* (5th ed.). New Delhi, India: Taxmann Publications.
   https://www.taxmann.com

6.International Accounting Standards Board. (2023). *International financial reporting standards (IFRS)*. IASB.

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8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- VI

Title: Commerce VI

(Human Resource Management)

With effect from
Academic Year 2026-2027

<table>
<tr><th>Sr. No.</th><th>Heading</th><th>Particulars</th></tr>
<tr><td>1</td><td>Description of the Course:</td><td>The course on Human Resource Management is designed to provide students with a comprehensive understanding of the principles, practices, and functions involved in managing human resources in organizations. The course focuses on the strategic role of human resources in achieving organizational goals and enhancing employee effectiveness.</td></tr>
<tr><td>2</td><td>Vertical 1</td><td>Major</td></tr>
<tr><td>3</td><td>Type &
Teaching methods</td><td>Theory+Practicum
Lecture/Discussion/Presentation/Case study,etc.</td></tr>
<tr><td>4</td><td>Credit</td><td>02</td></tr>
<tr><td>5</td><td>Hours allotted</td><td>30 Hours</td></tr>
<tr><td>6</td><td>Marks allotted</td><td>50 Marks</td></tr>
<tr><td>7</td><td colspan="2">Course Objectives:
CO(A)1:Understand the nature, scope, and importance of Human Resource Management
CO(A)2:Develop an understanding of HR planning, recruitment, and selection processes.
CO(A)3:Analyse training, development, and performance appraisal systems used in organizations.</td></tr>
<tr><td>8</td><td colspan="2">Course Outcomes:
CO1: Explain the nature, scope, and significance of Human Resource Management in contemporary organizations.
CO2: Describe and apply the processes of human resource planning, recruitment, and selection in organizational contexts.
CO3: Analyze training and development methods and evaluate performance appraisal systems used by organizations.</td></tr>
<tr><td>9</td><td colspan="2">Syllabus
Module 1: Introduction and Acquisition of HRM

Unit 1: HRM, HR Planning & Job Analysis
• Concept, Definition, Scope, Objectives, and Functions of HRM; Evolution of HRM
• Human Resource Planning (HRP): Meaning, Process, Job Analysis: Job Description, Job Specification
Unit 2: Recruitment & Selection
• Recruitment: Sources and Techniques; Selection: Selection Process
• Types of Tests, Interview Techniques; Induction and Placement
• Use of AI in Recruitment & Selection</td></tr>
</table>

	Module 2: Development of Human Resources & Compensation **Unit 1: Training & Development and Performance Appraisal** • Training: Identification of Training Needs, Methods (On-the-job & Off-the-job), Evaluation of Training, Career Planning and Development • Performance Appraisal: Methods (Traditional and Modern), Limitations; Potential Appraisal- concept, importance. **Unit 2: Compensation& Contemporary Issues in HRM** • Wage and Salary Administration; Components of Pay (Fixed & Variable), • Human Resource Information System (HRIS), e-HRM; HR Audit; Workforce Diversity; Work-Life Balance
10	**Scheme of Examination and Assessment Pattern** **External Examination: Semester End External - 30 marks Time: 1:00 hour** Format of Question Paper **Attempt any 2 out of 3 questions.**

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

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	Marks
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**10**
2	Project /Presentation / Viva/Group Discussion/Case study	**10**
		Total 20

11

REFERENCES:

1) Dessler, Human Resource Management, Prentice Hall of India.
2) D.A.DeCenzo and S. P. Robbins, S.L Verhulust, Human Resource Management, Wiley.
3) GrayDesler, BijuVarkkey, Human Resource Management, Pearson Education.
4) K. Aswathappa, Human Resource Management Text and Cases, McGraw Hill Education.
5) VSP Rao, Human Resource Management, Excel Books.
6) Human Resource Management by Susan L. Verhulst, David A. DeCenzo&Promila Agarwal — Indian adaptation with up-to-date HR topics and examples.

	7) Human Resource Management by C.B. Gupta — clear and student-friendly text often used in Indian colleges. 8) Fundamentals of Human Resource Management by Decenzo& Robbins (latest editions) — widely prescribed in syllabi. 9) Human Resource Management by Mondy&Noe — international perspective and practical cases. 10) Human Resource Management by Dessler&Varkkey — classic HRM text with comprehensive coverage. 11) Basic Human Resource Management by C.B. Gupta (Sultan Chand & Sons) — good for foundational understanding. 12) Human Resource Management (Dr. Ajai K. Singhal) — compact and exam-oriented guide for Indian students.

Adhoc Board of Studies in Commerce

Sr No.	Name of the Faculty	Designation and College
1.	Dr. Kajal Bhojwani	HOD, Department of Commerce Smt. Chandibai Himathmal Mansukhani College (Autonomous)
2.	Ms. Manisha Gur	Assistant Professor, Department of Commerce Smt. Chandibai Himathmal Mansukhani College(Autonomous)
3.	Dr.Pooja Ramchandani	Principal, H.R.College of Commerce and Economics
4.	Dr. Jignesh Bhatt	Assistant Professor, The Maharaja Sayaji Rao University, Baroda
5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- VI

Vertical 1

Title: Cost Accounting -II

With effect from
Academic Year 2026-2027

Title: Cost Accounting -II

Course Code: CHMCOMVI3

Sr. No.	Heading	Particulars
1	**Description the Course:**	Cost and Management Accounting is a core professional discipline that plays a critical role in enhancing organisational competitiveness in a rapidly evolving global business environment. With increasing globalisation, cross-border supply chains, technological advancement, and the growing dominance of the service sector, organisations worldwide require accurate and timely cost information to support planning, control, pricing, and strategic decision-making. This course provides learners with a comprehensive understanding of cost accumulation and cost determination through Unit Costing, Job Costing, Process Costing, Joint and By-Product Costing, and Service Costing, which are extensively applied in manufacturing, process industries, logistics, healthcare, hospitality, IT & ITES, education, and financial services across the world.The course enables students to analyse cost behaviour, evaluate inefficiencies such as losses, wastage, and idle capacity, and rationally allocate joint costs in complex production environments. It further develops the ability to measure and manage service costs using composite and equivalent service units, which is particularly relevant in global service economies where intangible outputs dominate. By incorporating service sector applications and key performance indicators, the course aligns traditional costing techniques with contemporary international practices focused on efficiency, performance measurement, and value creation. Overall, the course prepares learners for global professional roles in cost management, operations, finance, auditing, and consulting, while also laying a strong foundation for advanced professional qualifications and research in accounting and management.
2	**Vertical**	1
3	**Type &Teaching Methods**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**	2 Credits
5	**Hours allotted**	30Hours
6	**Marks allotted**	50 Marks

7	**Course Objectives:** **CO(A)1:** To enable learners to understand the concepts, principles, and techniques of overhead allocation, service costing, and process costing used in manufacturing and service organizations. **CO(A)2:** To develop learners' analytical and computational skills in preparing overhead distribution statements, service cost statements, and process accounts using appropriate costing techniques. **CO(A)3:** To equip learners with practical skills to evaluate process losses, equivalent production, work-in-progress, and inter-process profits for effective cost determination and control. **CO(A)4:** To develop learners' decision-making abilities by analysing cost information and applying costing techniques for improving operational efficiency and managerial performance.
8	**Course Outcomes**: Student will be able to **CO1:** Explain the concepts, classification, and principles of overhead costing, service costing, and process costing used in manufacturing and service organizations. **CO2:** Prepare overhead distribution statements and service cost statements by applying appropriate costing techniques for different service sectors. **CO3:** Compute process costs by accounting for normal loss, abnormal loss, abnormal gain, equivalent production, work-in-progress, and inter-process profits. **CO4:** Analyse cost information generated through overhead, service, and process costing techniques to support cost control and managerial decision-making.
9	**SYLLABUS** **Unit 1: Overhead and Service Costing** **Overhead Costing** • Meaning of Overhead and Classification. • Functional analysis — Factory, Administration, Selling and Distribution • Behavioural analysis — Fixed, Variable, Semi-variable cost • Practical problems and Case studies on Departmentalization and apportionment of primary overheads. **Service Costing** • Meaning and scope of Service (Operating) Costing • Service costing vs product costing • Application of service costing (internal and external services) • Service cost units and composite cost units • Equivalent service units • Service cost statement • Costing of services: • Transport • Hospitals

- Hotels and lodges
- Educational institutions
- IT & ITES
- Financial and insurance services

Key Performance Indicators (KPIs) in service sectors

Unit 2: Process Costing

- **Meaning and features o**f **P**rocess Costing
- Process accounts and costing procedure
- Treatment of normal loss, abnormal loss and abnormal gain
- Valuation of scrap and wastage
- Equivalent units of production
- Valuation of work-in-progress
- Inter-process profit and its treatment

Operation costing – meaning and scope

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 modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 20 marks

	Assessment / evaluation	**Marks**
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	10
3.	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10

		Total	20	
11	**Reference Books** 1. **Cost and Management Accounting ,**Horngren, C. T., Datar, S. M., & Rajan, M. (2021). *Cost accounting: A managerial emphasis* (16th ed.). Harlow, UK: Pearson Education. https://www.pearson.com 2. **Management Accounting ,**Drury, C. (2018). *Management and cost accounting* (10th ed.). London, UK: Cengage Learning. https://www.cengage.com 3. **Cost Accounting Standards,**Institute of Cost Accountants of India. (2023). *Cost accounting standards*. New Delhi, India: ICMAI Publications. https://www.icmai.in 4. **Advanced Cost Accounting,**Banerjee, B. (2020). *Advanced cost accounting* (2nd ed.). New Delhi, India: Taxmann Publications. https://www.taxmann.com 5. **Cost Accounting,**Kaplan, R. S., & Atkinson, A. A. (2019). *Advanced management accounting* (4th ed.). London, UK: Pearson Education. https://www.pearson.com			

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3.	Dr.Reshmi Gurnani	Associate Professor Smt.Chandibai Himathmal Mansukhani College
4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
6	Dr.(CA) Seema Shah	Associate Professor,Smt. Maniben M.P. Shah Women's College ,SNDT University
7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
8	Mr.Vinod Jashnani	Director of Bunty Foods (I) Pvt.Ltd. Ambernath.
9	Dr.Neetu Kapoor	HOD, Associate Professor, Bharat College.
10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B.com
(Economics)

Semester- VI

Vertical 1(Major)

Title: Start up and Economic Development: Skill Enhancement-II

2 Credits

with effect from
Academic Year 2026-2027

CHMCOMVI4

Title: Start up and Economic Development: Skill Enhancement-II

Sr. No.	Heading	Particulars
1	**Description of the Course:**	Start-up and Economic Development: Skill Enhancement-II is designed to provide students with an in-depth understanding of entrepreneurship, innovation, and the role of start-ups in fostering economic growth and sustainable development. The course explores the dynamic start-up ecosystem, emerging business opportunities, venture creation processes, and strategic business models in the context of the digital economy. This course introduces students to various sources of entrepreneurial finance, government initiatives, incubation support, and growth strategies essential for building successful enterprises. Through a combination of theoretical knowledge and practical applications, the course develops entrepreneurial competencies, problem-solving abilities, and business planning skills, enabling students to contribute effectively to employment generation, innovation-driven growth, and socio-economic development.
2	**Vertical**	Vertical 1 (Major)
3	**Type & Teaching Methods**	Theory. Lectures, Discussion, Presentation, Case Studies, etc
4	**Credit**	2 Credits
5	**Hours allotted**	30 Hours
6	**Marks allotted**	50 Marks
7	**Course Objectives:** **CO(A)1: Develop** an understanding of entrepreneurship and the role of start-ups in promoting economic growth, innovation, and employment generation. **CO(A)2: Familiarize** students with the start-up ecosystem, emerging business models, and technology-driven entrepreneurial opportunities. **CO(A)3: Equip** students with the knowledge and skills required for venture creation, business planning, and strategic decision-making. **CO(A)4: Examine** various sources of start-up financing, institutional support mechanisms, and government initiatives for entrepreneurship development. **CO(A)5: Enhance** entrepreneurial competencies by enabling students to design sustainable and innovative business ventures that contribute to economic and social development.	
8	**Course Outcomes**: Students will be able to **CO1: Explain** the role of start-ups and entrepreneurship in economic development, innovation,	

	and employment generation. **CO2: Analyze** emerging business opportunities and develop innovative business models for entrepreneurial ventures. **CO3: Evaluate** various sources of start-up financing, government support schemes, and institutional mechanisms for enterprise development. **CO4: Apply** entrepreneurial and managerial skills in preparing business plans and growth strategies for start-up ventures. **CO5: Assess** the economic, social, and environmental impact of start-ups in achieving sustainable and inclusive development.
9	**SYLLABUS:**

Module:1 Innovation, Entrepreneurship and Start-up Ecosystem

- **Entrepreneurship and Economic Development:** Entrepreneurship as an Engine of Economic Growth, Start-ups and Structural Economic Transformation, Entrepreneurship, Employment Generation and Inclusive Growth, Global Entrepreneurship Trends and Emerging Business Opportunities
- **Innovation and Business Model Development:** Innovation Management and Design Thinking, Business Model Innovation, Digital Entrepreneurship and Platform-Based Business Models, Artificial Intelligence, FinTech, EdTech, AgriTech and Green Start-ups
- **Start-up Ecosystem and Institutional Support:** Components of the Start-up Ecosystem, Role of Incubators, Accelerators and Innovation Hubs, University-Based Entrepreneurship Development, Start-up India, Atal Innovation Mission and MSME Support Program.

Module 2: Venture Financing, Growth Strategies and Sustainable Development

- **Venture Financing and Investment:** Financial Planning for Start-ups, Angel Investors and Venture Capital, Private Equity and Crowdfunding, Financial Risk Management in Start-ups
- **Growth and Scaling of Start-ups:** Market Entry and Expansion Strategies, Branding and Digital Marketing, Customer Acquisition and Retention, Scaling and Internationalization of Start-ups, Strategic Alliances and Business Networking
- **Sustainability and Economic Impact of Start-ups:** Sustainable Entrepreneurship, ESG (Environmental, Social and Governance) Framework, Green Innovation and Circular Economy, Start-ups and Achievement of Sustainable Development Goals (SDGs), Measuring Economic and Social Impact of Start-up Ventures

10

Scheme of Examination and Assessment Pattern

Internal Continuous Assessment: Marks 20 and Semester-end Examination; Marks 30

Internal Continuous Assessment: Marks 20

Sr. No.	Particulars	Marks
1)	One periodical class test / online examination is to be conducted in the given semester	10
2)	One Project with a presentation based on the curriculum to	10

	be assessed by the teacher concerned.	

Semester-end Examination; Marks 30

Marks: 30 **Time: 2 hours**

Format of Question Paper

Attempt all questions.

Q. No	Particular	Marks
Q1	Attempt any two out of three. (Unit I)	15
Q2	Attempt any two out of three. (Unit II)	15
		Total 30

11 **REFERENCES:**

1) Barringer, B. R., & Ireland, R. D. (2020). Entrepreneurship: Successfully Launching New Ventures (6^{th} ed.). Pearson.
2) Drucker, P. F. (2015). Innovation and Entrepreneurship. Routledge.
3) Government of India. Startup India Action Plan.
4) Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2023). Entrepreneurship (12^{th} ed.). McGraw-Hill Education.
5) Kuratko, D. F. (2021). Entrepreneurship: Theory, Process and Practice (11^{th} ed.). Cengage Learning.
6) NITI Aayog. Atal Innovation Mission Reports.
7) Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation. Wiley.
8) Ries, E. (2017). The Lean Startup. Crown Business.
9) Tidd, J., & Bessant, J. (2021). Managing Innovation (7^{th} ed.). Wiley.

Board of Studies (BoS) Economics

Sr.No	Category	Name
1.	**Head of the concerned Department** – Chairperson.	**Dr. Manju Lalwani Pathak, Principal**
2.	**All faculty members** of the Department.	• **Dr. Usha Oomman** • **Dr. Vilas Gaikar**
3.	**Two subject experts from outside** the parent University – Nominated by the Academic Council.	• **Prof. Dr. Geeta Nair**, D.Litt., Ph.D., M.A. (HoD) 9892837112 • **Prof. Dr. Jehangir Bharucha**, D.Litt., Ph.D. (B.E.), Ph.D. (B & F), M.A. 9920177199
4.	**One expert** nominated by the **Vice-Chancellor** from a panel of six recommended by the Autonomous College Principal.	**Dr. Babasaheb Patil,** Associate Professor, CKT College, Panvel
5.	**One representative from industry/corporate sector/allied areas** – Nominated by the Principal.	**Mr. Akash Jashnani,** Bunty Foods
6.	**One alumni member** of the College – Nominated by the Principal.	**Dr. Krishna Shukla** Assistant Professor, VK Krishna Menon College of Commerce and Economics Bhandup, Mumbai
7.	**Experts from outside the Autonomous College** for special courses – Nominated by the Principal when required.	**Mr. Sunil Nair**

Name and Signature of Ad-hoc BOS Chairperson: Dr. Manju Lalwani Pathak

Smt. Chandibai Himathmal Mansukhani College
(Autonomous)

Third Year B. Com.

Semester- VI

Vertical 1 (Elective)

Title: Direct and Indirect Taxation – II

With effect from
Academic Year 2026-2027

Title: Direct & Indirect Taxation- II
Course Code: CHMCOMIV5

Sr. No.	Heading	Particulars
1	**Description the Course:**	Goods and Services Tax (GST) represents one of the most significant fiscal reforms in India, aimed at creating a unified national market by subsuming multiple indirect taxes levied by the Centre and the States. By adopting a destination-based, value-added tax system supported by a robust digital infrastructure, GST has fundamentally altered the taxation, pricing, and compliance framework for businesses across sectors. In the present economic environment characterized by e-commerce expansion, digital service delivery, interstate trade, and global supply chains, accurate determination of time, place, and value of supply has become crucial for identifying tax liability and ensuring statutory compliance. These provisions directly influence the applicability of Central GST, State GST, or Integrated GST and have a significant impact on cash flows, working capital management, and contractual structuring of transactions. This course is designed to provide learners with a clear conceptual understanding of GST law in India, supported by practical interpretation of statutory provisions and rules. It enables learners to analyze business transactions, determine tax incidence, and apply valuation principles in real-world scenarios. The course builds competencies relevant for careers in accounting, taxation, auditing, and finance, while also preparing learners for professional and competitive examinations in the field of indirect taxation.
2	**Vertical 1**	Elective
3	**Type &Teaching Methods**	Theory + Practicum (Lecture/Problem Solving/Discussion/Presentation/Case study,etc.)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks
7	**Course Objectives:** **CO(A)1:** To enable learners to understand the framework, principles, and structure of the Goods and Services Tax (GST) system in India. **CO(A)2:** To develop learners' knowledge of GST registration provisions, levy, collection, and exemption mechanisms applicable to different categories of taxpayers. **CO(A)3:** To equip learners with the ability to interpret statutory provisions relating to the time, place, and value of supply under GST.	

	CO(A)4: To develop learners' analytical and problem-solving skills in determining GST liability for different business transactions. **CO(A)5:** To develop learners' practical competency in computing Input Tax Credit (ITC), tax liability, and payment of GST in accordance with statutory provisions.
8	**Course Outcomes**: Students will be able to **CO1:** Explain the framework, concepts, definitions, objectives, and structure of the Goods and Services Tax system in India. **CO2:** Apply the statutory provisions relating to GST registration, levy, collection, composition scheme, exemptions, E-Way Bill, and E-Invoicing. **CO3:** Determine the time and place of supply for goods and services by applying relevant provisions of the GST law. **CO4:** Compute the value of taxable supply and determine GST liability by applying the valuation provisions under GST. **CO5:** Compute Input Tax Credit (ITC), payment of tax, and net GST liability in accordance with the GST Act.
9	**SYLLABUS** **Unit 1: GST Registration** <u>Introduction and definitions</u> • What is GST • Need for GST • Dual GST Model • Definitions Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section2 (78) Non-taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply Goods & Services Tax Network (GSTN)

	GST Council Registration, E-way bill and E- Invoice • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration • E-way Bill E-Invoicing **Unit 2: Levy and Collections** • Scope of Supply • Non-taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax Exemption from tax **Unit 3: Time , Place and Value of Supply** **Time of Supply** • Meaning and significance of time of supply • Time of supply of goods under forward charge • Time of supply of services under forward charge • Time of supply under reverse charge mechanism • Time of supply for additional charges, interest, late fee, and penalty Time of supply in case of change in rate of taxcountry– Section 158 **Place of Supply** • Meaning and importance of place of supply • Place of supply of goods involving movement • Place of supply of goods not involving movement • Place of supply of goods imported into and exported from India • Place of supply of services to registered persons • Place of supply of services to unregistered persons • Place of supply of services related to immovable property • Place of supply of performance-based services • Place of supply of transportation services **Value of Supply** • Meaning and importance of value of supply • Transaction value under GST • Inclusions and exclusions in value of supply Treatment of discounts and subsidies

	Unit 4: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	Nature of Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
Q4	Practical/ Theory	15
Q5	Practical/ Theory	15
Q6	Practical/ Theory	15
		Total 60

Note:

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problem.

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1.	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2.	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3.	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10
	Total	40

11	**Reference Books:** 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 House. 3. 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

Adhoc Board of Studies of Accountancy

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4.	Dr. Bhavna Binwani	Assistant Professor Smt.Chandibai Himathmal Mansukhani College
5.	Prof(Dr.) Anjali Vacchani	Professor, H.R.College of Commerce & Economics, HSNC University.
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7	Dr.Sudhakar Yadav	Associate Professor, CKT College, Panvel.
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10	CA.Amit Otwani	Practising Chartered Accountant

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

Name & Signature of the Dean: Dr.Gopichand Shamnani

Smt. Chandibai Himathmal Mansukhani College (Autonomous)

Third Year B. Com.

Semester- VI

Title of the course: Fundamentals of Business and Financial Analysis: Business Valuation

Minor

(As per NEP-2020)

With effect from Academic Year 2026-2027

Name of the Course: Fundamentals of Business and Financial Analysis: Business Valuation

Course Code : CHMCOMVI7

Sr. No.	Heading	Particulars
1	**Description of the Course:**	Introduces fundamental concepts, principles, and methods used to determine the value of businesses and assets. Essential for financial decision-making, mergers, acquisitions, investment analysis, and corporate restructuring. Enables students to assess firm value, asset worth, goodwill, and intangible assets using structured valuation models. Applied in mergers & acquisitions, financial reporting, investment banking, taxation, and strategic planning. Enhances analytical thinking through practical valuation models, real-world cases, and numerical applications. Strongly linked with Financial Management, Investment Analysis, Accounting, Corporate Finance, and Entrepreneurship. Highly relevant for finance professionals, valuation analysts, consultants, auditors, and corporate strategists. Prepares students for roles such as Valuation Analyst, Financial Analyst, Equity Research Associate, Corporate Finance Executive, and Consulting Analyst
2	**Vertical 2**	Minor
3	**Type & Teaching methods**	Theory+Practicum (Lecture/Discussion/presentation/case study)
4	**Credit**	4 Credits
5	**Hours allotted**	60 Hours
6	**Marks allotted**	100 Marks
7	**Course Objectives**: **CO(A)1:**Understand concepts and principles of business valuation. **CO(A)2:**Analyze valuation models and approaches. **CO(A)3:**Apply valuation techniques to tangible and intangible assets.	
8	**Course Outcomes**: Learners will be able to **CO1:** Explain the fundamental concepts, principles, and purpose of business valuation. **CO2**: Analyze and compare major business valuation models and approaches including asset-based, income-based, and market-based methods. **CO3**: Apply appropriate valuation techniques to determine the value of tangible assets and fixed assets in different business contexts. **CO4**: Evaluate intangible assets and goodwill using suitable valuation approaches and assumptions. **CO5:** Interpret valuation results and justify valuation decisions for financial analysis, investment, and strategic purposes.	

9

Syllabus

Module 1: Basics of Valuation

Introduction and Basics of Valuation

- Introduction to Valuation
- Principles of Valuation
- Valuation Process
- Methods of Valuation
- Factors determining valuation
- Purpose and need of Business Valuation
- Practical problems

Module 2: Valuation Models

Three approaches to valuation

a) Asset based approach
b) Income based approach
c) Market based approach

- Discounted cash flow valuation
- Relative Valuation
- Free cash flow valuation
- Solved problems

Module 3: Valuation of Fixed assets

Measuring Asset value, Related cost in relation to fixed Asset valuation, Self-constructed fixed assets, Assets acquired in exchange, Assets for disposal.Valuation of Fixed assets in case of merger and acquisition of company.

Case studies on valuation of fixed assets in case of merger.

Module 4: Valuation of Intangible Assets

- Types of intangible assets, valuation approaches to measure intangible assets, Valuation of Goodwill.
- Types of patents
- Types of copyright
- Practical problems

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

Question No	Nature of Questions	Marks
Q1	Theory/Practical. a. b.	15
Q2	Theory/Practical. a. b.	15
Q3	Theory/Practical. a. b.	15
Q4	Theory/Practical. a. b.	15
Q5	Theory/Practical. a. b.	15
Q6	Theory/Practical. a. b.	15
		Total 6 0

Internal Examination: Continuous Evaluation - 40 marks

	Assessment / evaluation	Marks
1	Class Test (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Quiz)	**20**
2	Project /Presentation / Viva/Group Discussion/Case study	**20**
		Total 40

11

REFERENCES:

1) **Koller, T., Goedhart, M., & Wessels, D.** (2025). *Valuation: Measuring and Managing the Value of Companies* (8th ed.). John Wiley & Sons.
2) **Damodaran, A.** (2025). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset* (4th Indian Adaptation). Wiley India.
3) **Chandra, P.** (2023). *Financial Management: Theory and Practice* (10th ed.). McGraw Hill Education.
4) **Pandey, I. M.** (2022). *Financial Management* (12th ed.). Vikas Publishing House Pvt. Ltd.
5) **Khan, M. Y., & Jain, P. K.** (2024). *Financial Management: Text, Problems and Cases* (10th ed.). McGraw Hill Education.

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5.	Dr. Vaishali Patil	Associate Professor, K.M.Agarwal College, Kalyan
6.	Mr.Rajesh Chalwadi	Joint Manager, Rail Land Development Authority, Mumbai
7.	Dr. Manoj Bhatia	Vice-President, Morgan Stanley

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

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