

**Sheth NKTT College of Commerce and Sheth JTT College of Arts,  
Thane  
(Autonomous)  
(Affiliated to University of Mumbai)**

**Credit Structure as per NEP-2020 (w.e.f. 2024-25)**

**F.Y.B.Com.(Accounting and Finance)**

CODE	Semester I Subjects	Cr	CODE	Semester II Subjects	Cr
<b>Major</b> <b>BFA101</b>	1. Financial Accounting- I 2. Financial Management-I	4 2	<b>BFA 201</b> <b>BFF 202</b>	1. Financial Accounting- II 2. Financial Management-II	4 2
<b>BFF102</b>					
<b>Minor</b>	-	-	<b>BFI203</b>	1. Innovative Financial Services	2
<b>OE</b> <b>BFB103</b>	1. OE1:Busines Statistics	4	<b>BFM204</b>	1. OE1: Business Mathematics	4
<b>BFE104</b>	1. VSC: Business Economics-I	2	<b>BFE205</b>	1. VSC: Business Economics- II	2
<b>BFI105</b>	2. SEC: Information Technology in Accountancy-I	2	<b>BFI206</b>	2. SEC: Information Technology in Accountancy-II	2
<b>BFC106</b>	1. AEC: Corporate communication-I	2	<b>BFC207</b>	1. AEC: Corporate Communication-II	2
<b>BFE107</b>	2. VEC: Business Environment	2	<b>BFO208</b>	2. VEC: Organizational Behavior	2
<b>BFK108</b>	3. IKS:Indian Ethos in Commerce and Management	2			
<b>BFS109</b> <b>BFL109</b> <b>BFP109</b>	1. CC: NSS/ Sports/ Cultural/ Yoga	2	<b>BFS209</b> <b>BFL209</b> <b>BFP209</b>	1. CC: NSS/ Sports/ Cultural/ Yoga	2
	<b>Total</b>	<b>22</b>			<b>22</b>

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Shath N.K.T.T College of Commerce and  
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<b>Programme Name: B.Com. (Accounting &amp; Finance) Semester: I</b>	
Course Category: Major	
Name of the Dept: Accounting & Finance	
Course Title: Financial Accounting-I	
Course Code: BFA101	Course Level: 4.5
Course Credit: 04	Total Marks: 100
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>• To acquire the skills necessary to work in Financial Service Industry Particularly Accounting &amp; Finance</li> <li>• To describe and apply financial concepts, skills, theories, and tools.</li> </ul>	
<b>Course Outcomes:</b> <ul style="list-style-type: none"> <li>• Understand the provision as laid under applicable Indian Accounting standards and IFRS.</li> <li>• Explain format and layout of final accounts of a manufacturing and trading concern.</li> </ul>	
<b>Description the course:</b> <b>(Including but not limited to)</b>	Financial Accounting, I is a basic practical course building upon the concepts covered in Financial Accounting I. This course delves deeper into complex accounting topics and focuses on more advanced financial reporting issues. Students are exposed to a higher level of financial accounting theory and gain a comprehensive understanding of accounting standards and regulations

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<p><b>Accounting standards issued by ICAI</b></p> <p>a. Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS</p> <p>b. AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustration</p> <p>c. AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations</p>	15
II	<p><b>Classification of income &amp; expenses and final accounts</b></p> <p>a. Classifications of Income, Expenditure and Receipts based on capital and revenue</p> <p>b. Adjustments and Closing Entries</p> <p>c. Final Accounts of Manufacturing Concerns (Proprietary Firm)</p>	15
III	<p><b>Departmental final accounts</b></p> <p>a. Meaning</p> <p>b. Basis of Allocation of Expenses and Incomes / Receipts</p> <p>c. Inter Departmental Transfer: At Cost Price and Invoice Price</p> <p>d. Stock Reserve</p> <p>e. Departmental Trading and Profit and Loss Account and Balance Sheet</p>	15
IV	<p><b>Inventory valuation &amp; accounting for hire purchase</b></p> <p>a. AS 2: Inventory (Stock) Valuation - Meaning, Definition - Applicability - Measurement of Inventory - Explanation with Illustrations - Disclosure in Final Account - Practical problems on FIFO, Weighted Average Method &amp; on Stock Reconciliation</p> <p>b. Hire Purchase Transactions - Meaning - Calculation of Interest - Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price - Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor - (Including Default, Repossession and Calculation of Cash Price)</p>	15
	Total Hours	60

Reference:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company
- Advance Accounts by Shukla and Grewal, S. Chand and Company
- Financial Accounting by Lesile Chandwickk, Pentice Hall of India
- Financial Accounting for Management by Dr. Dinesh Harsalekar,

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<b>Programme Name: B.Com. (Accounting and Finance)</b>		<b>Semester: I</b>
Course Category: Major		
Name of the Department: Accounting and Finance		
Course Title: Financial Management -I		
Course Code: BFF102	Course Level: 4.5	
Type: Theory / Practical		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Course Objectives (CO):</b>		
CO 1. To Enhance the abilities of learner to Develop the objective of Financial Management		
CO 2. To enable the learner about applicability of investment tools in Practice, Analysis and Interpretation		
<b>Course Outcomes (OC):</b>		
OC 1. Learner will be able to identify scope of Financial Management and in Practice		
OC 2. Learner will be able to Conceptualize computation of Cost of capital and EPS		
<b>Description the course:</b> <b>(Including but not limited to)</b>	The course introduces learners understand nature of Financial Management and Nature of Capital. It helps to learner to understand the nature of capital source available in market t also It will also give an overview of Cost of capital which enables in Capital structure planning of Corporate Capital Planning. The learner will be able to understand the concept of Earning per share which enables for investment decision in stock	

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	Introduction and Scope of Financial Management, Importance and Qualities of Professional Financial Manager, Profit Maximization and Wealth Maximization, Types of Finance and Decision Making, Need of Finance, Sources of Fund –Short Term Capital, M e d i u m Term Capital Long Term Capital	15
II	Cost of Capital and Leverages- Meaning, Introduction, Importance Computation of Cost of Capital and WACC (Weighted Average cost of capital), Leverage Introduction, Meaning and Types of Leverages, Capital Structure Planning EPS, EBIT, Computation of EPS,	15
		30

**References:**

- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt.
- Financial Management by P.K.Jain and M.Y. Khanand Text and Problems
- Financial Management Theory and Practice bu Prasana Chandra
- Corporate finance-Pankaj Ahuja

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<b>Name of Department : B.Com. (Accounting &amp; Finance)</b>		<b>Semester: I</b>
Course Category: Open elective		
Name of the Dept: <b>Bachelors of Accounting and Finance</b>		
Course Title: <b>Business Statistics</b>		
Course Code: BFE103		Course Level: 4.5
Type: Theory / Practical		
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
<p><b>Course Objectives (CO):</b> (List the course objectives)</p> <p>CO1: This course will enable the students to combine practical &amp; theoretical knowledge of Statistic &amp; Mathematics</p> <p>CO2: It will provide fundamental basic knowledge of statistical techniques as applicable to business.</p> <p>CO3: It will provide knowledge about covariance, correlation and regression analysis contribute to risk analysis and management in banking and insurance.</p> <p>CO4: Students should develop the ability to interpret hypothesis testing results accurately, including determining whether there is sufficient evidence to reject the null hypothesis and understanding the practical implication of hypothesis testing outcomes for decision making in banking and insurance.</p>		
<p><b>Course Outcomes (OC):</b> (List the course outcomes)</p> <p>OC1: Organize data using frequency distributions, graphically using histograms, frequency polygons. Calculate central tendencies like mean, median and mode and recognize the applicability of these in business.</p> <p>OC2: Apply various measures of dispersion.</p> <p>OC3: Understand covariance, correlation and regression.</p> <p>OC4: Able to make informed decisions based on statistical evidence.</p>		
<p><b>Description the course: (Including but not limited to)</b></p>		<p>It provides basic knowledge of statistical techniques as applicable in Accounting and Finance. Course useful for financial analysis, Risk management, Investment analysis. Course provides statistical literacy, Essentials for conducting research effectively, proficiency in course can enhance career prospects in numerous fields. Provides a foundation for lifelong learning in fields where data analysis and statistical reasoning are continuously evolving.</p>

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<p><b>INTRODUCTION, ORGANISING, DATA, FREQUENCY DISTRIBUTION, DATA REPRESENTATION</b>            Organizing Data, Frequency Distribution, Measure of Central tendency, Org Data, preparation of frequency distribution graphical and diagrammatic representation histogram, frequency polygon.</p> <p><b>MEASURES OF CENTRAL TENDENCIES</b>            Definition of Averages and objective of Averages Types of Averages. Arithmetic mean, Geometric Mean, Harmonic Mean and its advantages, Disadvantages and usages, mode, median, quartiles, deciles and percentiles for both grouped as well as ungrouped data.</p>	15
II	<p><b>MEASURES OF DISPERSION</b>            Concept and idea of dispersion. Various measures Range, quartile deviation, Mean Deviation, Standard Deviation and corresponding relative measure of dispersion. Geographical representation and utility of various is measure of Dispersions.</p>	15
III	<p><b>CO-VARIANCE, CORRELATION AND REGRESSION</b>            Meaning, definition and Application of covariance, concept of correlation. Rank correlation, regression concept, relationship with correlation, Method od Least squares.</p>	15
IV	<p><b>TESTING OF HYPOTHESIS</b>            Null hypothesis, Alternative hypothesis, Decision criterion, Critical region, Type I and Type II error, Level of significance, Test based on large sample for means and proportions.</p>	15
	Total Hours	60

References:

- Fundamentals of Statistics - D. N.Elhance,
  - Statistical Methods - S.G. Gupta (S. Chand &Co.
  - Statistics for Management - Lovin R. Rubin D.S, (PrenticeHall ofIndia)
  - Statistics - Theory, Method & Applications D.S.Sancheti & V. K.Kapoor.
  - Modern Business Statistics - (Revised)-B. Pearles & C.Sullivan -Prentice Hall ofIndia.
  - Business Mathematics & Statistics : B Aggarwal, AneBook Pvt.Limited
  - Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand &Sons
  - Business Mathematics: A P Verma, Asian Books Pvt.:Limited.
  - IRDA: IC.33
- Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand &Co

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<b>Programme Name: B.Com. (Accounting &amp; Finance ) Semester: I</b>	
Course Category: Vocational Skill Course (VSC)	
Name of the Dept: <b>Bachelors of Accounting and Finance</b>	
Course Title: <b>Business Economics I</b>	
Course Code: BFE104	Course Level: 4.5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
<b>Course Objectives (CO):</b> CO1: To make learners familiar with basic concepts in Business Economics. CO2: To make learners aware about concepts of demand and supply.	
<b>Course Outcomes (OC):</b> OC1: Learners will understand basic concepts in Business Economics OC2: Learners will understand the concepts of demand and supply.	
<b>Description the course:</b> <b>(Including but not limited to)</b> .	Studying business economics concepts with analytical skills enables student to understand how businesses operate within various economic frameworks. It helps them to grasp concepts like supply and demand, revenue concepts which are crucial for decision-making in business environments.



**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<b>Introduction:</b> Scope and Importance of Business Economics-Objectives of firms- Basic tools- opportunity cost principle- incremental and Marginal concepts. Basic economic relations: equations - Total, Average and Marginal relations - use of Marginal analysis in decision making.	15
II	<b>Demand &amp; Supply Analysis:</b> The basics of market demand, market supply and equilibrium price. - shifts in the demand and supply curves and equilibrium.	15
	Elasticity of Demand, Price Elasticity, Income Elasticity, Cross Elasticity, Promotional Elasticity- Demand Estimation and Forecasting: Meaning and significance methods of demand estimation: survey and statistical methods (numerical illustrations on trend analysis and simple linear regression	
	<b>Total Hours</b>	<b>30</b>

## References:

1. N. Gregory Mankiw, (2015), "Principles of Microeconomics" 7th edition- Cengage Learning.
2. Sen Anindya, (2007), "Microeconomics Theory and Applications" Oxford University press, New Delhi.
3. Salvator D, (2003) "Microeconomics Theory and Applications" Oxford University press, New Delhi.
4. M. L. Jhingan, (2006) "Microeconomics Theory", 5th edition Vrinda Publication (P) Ltd.
5. H. L. Ahuja, (2016) "Advance Economics Theory" S. Chand & Company Ltd.
6. Paul Samuelson and W. Nordhaus, (2009): Economics, 19th Edition McGrawHill Publications.
7. Mankiw M.G (2015), Principles of Micro economics 7<sup>th</sup> edition - Cengage Learning.

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<b>Programme Name</b>	<b>B.com (Accounting and Finance)</b>	<b>Semester: I</b>
Course Category/Vertical: Skill Enhancement Course		
Name of the Dept: <b>Bachelors of Accounting and Finance</b>		
Course Title: IT in Accountancy I		
Course Code: BFI 105	Course Level: 4.5	
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Course Objectives (CO):</b>		
CO 1. To understand Basic concepts of IT, it's supports and role in management		
CO 2. To learn MS office tools and Data Analytics using Excel		
<b>Course Outcomes (OC):</b>		
After completion of the course, learners would be able to:		
OC1: Understand Basic concepts of Information Technology		
OC2: Use MS-Office tools in Management activities & MS. Excel in data analysis.		
<b>Description the course: (Including but not limited to)</b>	The basic fundamentals of computers course provide students with essential knowledge on basics & MS Excel skills that are highly relevant and in demand across various industries.	

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<p><b>Fundamentals of Information Technology</b></p> <p><b>Computer Hardware and Software</b></p> <ul style="list-style-type: none"> <li>- Basics of computer hardware</li> <li>- Computer software - Operating system, Application software and system software, Types of operating system, Functions and objectives of operating system</li> </ul> <p><b>Networks and Communication Technologies</b></p> <ul style="list-style-type: none"> <li>- The Internet, Intranet and Extranet</li> <li>- Data transfer over the internet</li> <li>- Basics of computer networks, types of networks and network topologies</li> </ul> <p><b>Web Technologies and Applications</b></p> <ul style="list-style-type: none"> <li>- World Wide Web</li> <li>- Client server architecture</li> <li>- Ecommerce &amp; its types, M-commerce and online businesses</li> </ul>	15
II	<p><b>MS-Office and Data Analysis Using Advanced Excel:</b></p> <p>MS Word : Creating, Editing, Formatting &amp; Printing of Documents, Using Tools, Mail merge Page setup</p> <p>MS Power Point: Create Project Report, Create Slide, Animations, Page Designing, Insert Image, View page</p> <p>Introduction to Excel for Data Analysis:</p> <p>Creating Worksheet, Creating various formulae, Creating Charts, Using Basic Functions: text, math &amp; trig, statistical, date &amp; time, database, financial, logical, VLOOK(), HLOOKUP(), FIND / SEARCH, RANK(),</p> <p>Methods for Data Analysis: Range &amp; Tables;</p> <p>Conditional formatting, sorting &amp; Filtering, Subtotals, Quick analysis, Pivot Tables, Data Visualization &amp; Data Validations</p>	15
	Total Hours	30

**References:**

1. Computer Fundamentals, V. Rajaraman, PHI
2. Fundamental of Information Technology, Srivastava Cheton
3. Computer in Business – Sanders D – McGraw Hill
4. Microsoft Excel 2019 All-in-One for dummies, Greg Harvey, Wiley
5. Microsoft Office Professional 2013 Step by Step By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch

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<b>Programme Name: B.com (Accounting and Finance)</b>		<b>Semester: I</b>
Course Category/Vertical: Ability Enhancement Course		
Name of the Dept: <b>Bachelors of Accounting and Finance</b>		
Course Title: Corporate Communication – I		
Course Code: BFC 106		Course Level: 4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Course Objectives (CO):</b>		
CO1. To inculcate the knowledge of basic communication skills in learners		
CO2. To make students aware of how both verbal and non-verbal communication impacts daily communication and inculcate effective personal correspondence skills in students		
<b>Course Outcomes (OC):</b>		
OC1: Learners would develop their basic communication skills which will help them in facing the competitive global world		
OC2: Learners would gain knowledge on how to utilize their verbal and non-verbal communication skills for effective communication		
<b>Description the course: (Including but not limited to)</b>		The course introduces learners to the basic concepts of communication required in personal and professional lives. It will assist them in making effective use of both verbal and non-verbal methodologies of communication. The course will inculcate effective writing skills in learners enabling them to overcome the communication challenges they may face in the corporate world. With these skills they can turn out to be communication experts and PR experts as well.

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<p><b>Theory of Communication and Obstacles to Communication</b>  <b><i>Concept of Communication</i></b></p> <p>Meaning, Definition, Process, Need, Feedback and its types, Emergence of Communication as a key concept in the Corporate and Global world, Impact of technological advancements on communication</p> <p><b><i>Channels of Communication</i></b>            Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b><i>Objectives of Communication</i></b>            Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees</p> <p><b><i>Methods of Communication:</i></b>            Verbal and Nonverbal, Characteristics of Verbal Communication            Characteristics of Non-verbal Communication</p> <p><b><i>Obstacles to Communication</i></b>            Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p>	15
II	<p><b>Business Correspondence</b></p> <p><b><i>Theory of Business Letter Writing:</i></b>            Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block            Principles of Effective Letter Writing, Principles of effective Email Writing</p> <p><b><i>Personnel Correspondence:</i></b>            Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation</p>	15
	Total Hours	30

References:

- Professional Communication - Aruna Koneru -Tata McGraw Hill - 2008 2
- The Ethics of Information - Luciano Floridi - Oxford University Press -2013
- Business Communication - A. C.“Buddy” Krizan, Patricia Merrier, Joyce Logan, Karen Williams -Thomson -2008
- Manan Prakashan

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<b>Programme Name: B.com (Accounting and Finance) Semester: I</b>	
Course Category: Value Education Course	
Name of the Dept: <b>Bachelor of commerce in Accountancy and Finance</b>	
Course Title: <b>Business Environment</b>	
Course Code: BFE 107	Course Level: 4.5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
<b>Course Objectives (CO):</b> CO 1. To understand the nature of business and impact of internal and external environmental factors on a business enterprise as well as to sensitize students towards social responsibilities. CO 2. To introduce concept of relevance and importance related to current trends in business world and familiarizing the students on the challenges faced by international business.	
<b>Course Outcomes (OC):</b> OC 1. Learner will understand various business types, environmental impact, threats, opportunities, and develop gratitude for societal contribution. OC 2. Inculcated concepts of Clarity in understanding the role of world forums and international organizations for business.	
<b>Description the course: (Including but not limited to)</b>	The course introduces the learners to the concept of business environment and external factors affecting organizations and their operations and its relevance to management, strategy, marketing, and finance roles, offering diverse career opportunities. Students would be able to explore various career opportunities and a comprehensive understanding of the business environment.

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<p><b>Introduction to Business Environment</b></p> <ul style="list-style-type: none"> <li>• <b>Business:</b> Meaning, Definition, Nature &amp; Scope, Types of Business Organizations</li> <li>• <b>Business Environment:</b> Meaning, Characteristics, Components of Business Environment - • <b>Internal Environment:</b> Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity , <b>External Environment:</b> Introduction to Micro-Environment: Firm, customers, suppliers, distributors, Competitors, Society • Introduction to Macro Components: Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal, SWOT Analysis.</li> </ul> <p><b>Political, Economic and Legal environment</b></p> <ul style="list-style-type: none"> <li>• <b>Political Institutions:</b> Legislature, Executive, Judiciary, Role of government in Business,</li> <li>• <b>Legal framework in India.</b></li> <li>• <b>Economic environment:</b> economic system (capitalism, socialism and mixed economy) and economic policies, Sun-rise sectors of India Economy, Challenges of Indian economy.</li> </ul>	15
II	<p><b>Social and Cultural Environment, Technological environment and Competitive Environment</b></p> <ul style="list-style-type: none"> <li>• <b>Social and Cultural Environment:</b> Nature, Impact of foreign culture on Business, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business</li> <li>• <b>Technological environment:</b> Features, impact of technology on Business</li> <li>• <b>Competitive Environment:</b> Meaning, Michael Porter’s Five Forces Analysis, Competitive Strategies</li> <li>• <b>International Environment</b></li> </ul> <p>GATT/ WTO: Objective of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO.</p> <p>Globalization: Meaning, stages of Globalization, LPG MODEL</p> <p>MNCs: Definition, meaning, merits, demerits, MNCs in India</p>	15

	FDI: Meaning, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India, • Challenges faced by International Business and Investment Opportunities for Indian Industry.	
	<b>Total Hours</b>	30

References:

- Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi
- K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi •
- MISHRA AND PURI, Indian Economy, Himalaya Publishing House, New Delhi
- Business Environment Raj Aggarwal Excel Books, Delhi



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<b>Programme Name: B.Com(Accounting and Finance )</b>		<b>Semester: I</b>
Course Category: Indian Knowledge System		
Name of the Dept: B.com (Accounting and Finance)		
Course Title: Indian Ethos in Management		
Course Code: BFK 108		Course Level: 4.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<p><b>Course Objectives (CO):</b> (List the course objectives)</p> <p>CO 1. To understand the concept of Indian Ethos in Management</p> <p>CO 2. To link the Traditional Management System to Modern Management System and tounderstand the Evolution of Learning Systems in India</p>		
<p><b>Course Outcomes (OC):</b> ( List the course outcomes)</p> <p>OC 1. The students learn to inculcate the Indian values in Modern business world</p> <p>OC 2. The students will acquire the knowledge about change in Indian learning system</p>		
<p><b>Description the course: (Including but not limited to)</b></p>		<p>Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.</p> <p>Introduction to Indian ethos, Traditional Management System to Modern Management System , Ethics and values in Business, Indian Approaches to Leadership , Motivation and learning, Seven spiritual law of karma</p>

**Syllabus: NEP 2020 w.e.f 2024-25**

Unit No.	Content	Hours
I	<p><b>Indian Ethos – An Overview</b></p> <ul style="list-style-type: none"> <li>• <b>Indian Ethos</b> Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices</li> </ul>	15
	<ul style="list-style-type: none"> <li>• <b>Management Lessons from Scriptures:</b> Management Lessons from Vedas, Management Lessons from Mahabharata, Management Lessons from Bible, Management Lessons from Quran, Management Lessons from Kautilya’s Arthashastra Indian Heritage in Business, Management, Production and Consumption. Ethics v/s Ethos Indian Management v/s Western Management</li> </ul> <p><b>Work Ethos and Values</b></p> <p><b>Work Ethos:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Levels, Dimensions, Steps, Factors responsible for Poor Work Ethos</li> </ul> <p><b>Values:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Features, Values for Indian Managers, Relevance of Value Based Management in Global Change, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.</li> <li>• Values for Managers, TransCultural Human Values in Management and Management Education, Secular v/s Spiritual Values in Management, Importance of Value System in Work Culture</li> </ul>	
II	<p><b>Indian approaches in Leadership , Motivation and learning</b></p> <p><b>Leadership</b></p> <ul style="list-style-type: none"> <li>• Meaning, Contemporary Approaches to Leadership, Joint Hindu Family Business – Leadership Qualities of Karta</li> </ul> <p>Motivation</p> <ul style="list-style-type: none"> <li>• Meaning, Indian Approach to Motivation, Techniques</li> </ul> <p>Indian Systems of Learning</p> <p><b>Learning: Meaning, Mechanisms</b></p> <ul style="list-style-type: none"> <li>• Gurukul System of Learning: Meaning, Features, Advantages, Disadvantages</li> <li>• Modern System of Learning: Meanings, Features, Advantages, Disadvantages, Distinguish between Gurukul and modern learning.</li> </ul> <p><b>b) Karma:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Importance of Karma to Managers, Nishkama Karma</li> <li>• Seven spiritual law of karma.</li> <li>• Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma</li> </ul> <p><b>c) Self-Management: Personal growth</b></p> <ul style="list-style-type: none"> <li>• Personality Development: Meaning, Determinants</li> </ul>	15
	Total Hours	30

**References:**

- R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill
- Bhatta, S.K., Business Ethics & Managerial Values.
- Dave, Nalini V: Vedanta and Mana
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998

<b>Course with Credit</b>	<b>External Examination</b>	<b>Internal Examination</b>	<b>Total</b>
<b>Credit 4</b>	<b>60 marks</b>	<b>40 marks</b>	<b>100 marks</b>
<b>Credit 2</b>	<b>30 marks</b>	<b>20 marks</b>	<b>50 marks</b>

### **Internal Examination Structure**

<b>Internal examination</b>	<b>40 marks</b>	<b>20 marks</b>
Project Presentation/Case Study /Quiz/Group Discussion	10 marks	5 marks
Assignment /Active class Participation/Attendance	10 marks	5 marks
Class test	20 marks	10 marks
Total	40 marks	20 marks

### **Structure for Class Test**

<b>For 20 marks</b>	
<b>Q1. Objective (all compulsory)</b> (Fill in the blanks / True or False / Match the Following)	<b>5 Marks</b>
<b>Q2. Answer in one or two sentences (all compulsory)</b>	<b>5 marks</b>
<b>Q3. Answer the following questions (any two out of 3)</b>	<b>10 marks (5 marks each)</b>
<b>For 10 marks</b>	
<b>Q1. Objective (all compulsory)</b> (Fill in the blanks / True or False / Match the Following)	<b>5 Marks</b>
<b>Q2. Answer in one or two sentences (any 5 out of 7)</b>	<b>5 marks</b>

### **External Examination**

Q. No.	External	Marks: 60
Q .1 (From Module 1)	Answer the following questions A B OR C D	15 Marks
Q. 2 (From Module 2)	Answer the following questions A B OR C D	15 Marks
Q. 3 (From Module 3)	Answer the following questions A B OR C D	15 Marks
Q. 4 (From Module 4)	Answer the following questions A B Or C D	15 Marks

Note: Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5