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. 2025-26)

F.Y.B.Com.(Accounting and Finance) + CMA (US)

CODE	Semester I Subjects	Cr	CODE	Semester II Subjects	Cr
Major CFA101	Cost Accounting - I	4	CFA 201	Cost Accounting - II	4
CFF102	2. Management Accounting - I	2	CFF 202	2. Management Accounting - II	2
Minor	-	-	CFI203	1. Internal Control Systems - I	2
OE CFC103	1. OE1: Mathematical and Statistical Techniques-I	2	CFM204	OE1: Mathematical and Statistical Techniques-II	2
OE CFC104	2. OE2: Business Economics - I	2	CFM205	2. OE2: Business Economics - II	2
CFE105	1. VSC: Financial Accounting - I	2	CFE206	1. VSC: Financial Accounting – II	2
CFI106	2. SEC: Technology & Analytics – I	2	CFI207	2. SEC: Technology& Analytics- II	2
CFC107 CFE108	 AEC: Corporate communication-I VEC: Business 	2	CFC208	1. AEC: Corporate Communication-II	2
CFK109	Environment 3. IKS: Indian Ethos in Commerce and Management	2	CFO209	2. VEC: Organizational Behavior	2
CFS110 CFL110 CFP110	1. CC: NSS/ Sports/ Cultural/ Yoga	2	CFS210 CFL210 CFP210	1. CC: NSS/ Sports/ Cultural/ Yoga	2
	Total	22		Total	22

Programme Name: B.Com. (Accounting & Finance) + CMA (US) Semester: I

Course Category: Major

Name of the Dept: Accounting & Finance

Course Title: Cost Accounting - I

Course Code: CFA101 Course Level: 4.5

Course Credit: 04 Total Marks: 100

Course Objectives:

CO1: To equip students with a foundational understanding of cost concepts, cost classification, and methods for estimating fixed and variable costs essential for managerial decision-making.

CO2: To enable students to analyze and apply various costing techniques, including job-order costing, process costing, and lifecycle costing, for effective cost management and resource allocation in diverse business scenarios.

Course Outcomes:

OC1: Demonstrate the ability to classify, estimate, and analyze fixed and variable costs, and prepare comprehensive cost sheets for decision-making purposes.

OC2: Apply advanced costing systems such as absorption costing, variable costing, and Just-In-Time (JIT) systems in supply chain and lean resource management to optimize operations and enhance organizational efficiency.

Description the course: (Including but not limited to)

This course provides an in-depth understanding of cost and management accounting principles with a focus on cost measurement, classification, and estimation. It introduces various costing systems and methodologies, including process costing, job-order costing, and lifecycle costing, and emphasizes advanced approaches such as absorption costing, variable costing, and JIT systems. By integrating lean resource management and capacity analysis, the course prepares students to make informed decisions in cost optimization and operational efficiency in alignment with modern business practices.

Unit No.	Content	Hours
I	Measurement Concepts and Cost Classification	15
	Introduction to measurement concepts in costing	
	Classification of costs: direct, indirect, fixed, variable, and semi-variable	
	costs	
	Methods of estimating fixed and variable costs	
II	Costing Systems and Cost Sheets	15
	Preparation of cost sheets	
	Computation of cost of goods manufactured and cost of goods sold	
	Process costing and job-order costing Lifecycle costing	
III	Abosrption Costing vs Variable Costing	15
	Absorption costing: concepts and applications	
	Variable costing: concepts, advantages, and limitations	
	Comparison between absorption costing and variable costing	
IV	Supply Chain and Lean Resource Management	15
	Just-In-Time (JIT) systems, Material Requirement Planning (MRP), and	
	Manufacturing Resource Planning (MRP II)	
	Enterprise Resource Planning (ERP) systems	
	Capacity level analysis and its impact on management decisions	
	Total Hours	60

- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2021). *Cost Accounting: A Managerial Emphasis*. Pearson Education.
- Drury, C. (2021). Management and Cost Accounting. Cengage Learning.
- Bhattacharyya, A. K. (2020). Cost Accounting for Business Managers. PHI Learning Private Limited.
- Banerjee, B. (2020). Cost Accounting: Theory and Practice. PHI Learning Private Limited.

Programme Name: B.Com. (Accounting and Finance) + CMA(US) Semester: I

Course Category: Major

Name of the Department: Accounting and Finance

Course Title: Management Accounting-I

Course Code: Course Level: 4.5

CFF102

Type: Theory / Practical Course Credit: 2 credits Hours Allotted: 30 Hours Marks Allotted: 50 Marks

Course Objectives (CO):

CO1: To provide a comprehensive understanding of strategic planning concepts, including mission formulation, goal setting, and environmental analysis, essential for business decision-making.

CO2: To equip students with skills to evaluate and implement planning tools, including the learning curve, for optimizing strategies and improving organizational performance.

Course Outcomes (OC):

OC1: Demonstrate the ability to develop and implement strategic plans by analyzing internal and external business environments and aligning organizational goals with long-term objectives.

OC2: Apply planning tools such as the learning curve to enhance resource utilization and drive operational efficiency in various business contexts.

Description the course: (Including but not limited to)

This course introduces the foundational principles of management accounting with a focus on strategic planning and operational analysis. It covers essential topics such as mission formulation, goal setting, and internal and external environment analysis. The course also emphasizes the learning curve concept and its application to resource optimization and cost efficiency. Students will develop critical thinking and analytical skills necessary for formulating, implementing, and evaluating business strategies in dynamic environments.

Unit No.	Content	Hours
Ι	Strategic Planning	15
	Overview of strategic planning: definitions and significance	
	Formulating mission statements and setting organizational goals	
	Analyzing external and internal environments: SWOT, PESTLE, and	
	competitive analysis	
	Strategy formulation and implementation processes	
	Overview of planning tools: scenario planning, forecasting, and	
	benchmarking	
II	Learning Curve	15
	Concept and significance of the learning curve	
	Mathematical and graphical representation of the learning curve	
	Applications of the learning curve in cost reduction and efficiency	
	improvement	
	Real-world examples and case studies	
	Total	30

- Kaplan, R. S., & Atkinson, A. A. (2020). *Advanced Management Accounting*. Pearson Education.
- Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2020). *Accounting: Text and Cases*. McGraw Hill Education.
- Bhattacharyya, S. K., & Dearden, J. (2020). *Accounting for Management: Text and Cases*. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2021). *Management Accounting and Financial Control*. Vikas Publishing House.

Name of Department: B.Com. (Accounting &	Finance) + CMA (US) Semester: I
Course Category: Open elective	
Name of the Dept: Bachelors of Accounting an	nd Finance
Course Title: Mathematics and Statistical Ted	chniques - I
Course Code: CFC103	Course Level: 4.5
Course Code: CFC103 Type: Theory/Practical	Course Level: 4.5
	Course Level: 4.5
Type: Theory / Practical	Course Level: 4.5

Course Objectives (CO): (List the course objectives)

CO1: To assist learners in calculation of Shares and Mutual Funds, Probability, Permutation and Combination.

CO2: To facilitate learners to apply mathematical and statistical knowledge using Central tendency, Measures of Dispersion

Course Outcomes (OC): (List the course outcomes)

OC1: Calculate financial values required in business, solve problems on their own by analyzing the topics.

OC2: Recognize the importance and value of mathematical and statistical thinking.

Description the course:
(Including but not limited to)

This course introduces fundamental concepts in mathematics and statistics, focusing on algebra, calculus, probability, and data analysis. Aligned with NEP 2020, it emphasizes problem-solving, real-world applications, and quantitative reasoning. Students will develop analytical skills and statistical proficiency for informed decision-making across disciplines.

Unit No.	Content	Hours
	Mathematics	
1	Shares and Mutual Funds Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples. Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.) Elementary Probability Theory Probability Theory: Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events. Classical definition of Probability, Addition theorem (without proof), conditional probability. Independence of Events: $P(A \cap B) = P(A) P(B)$. Permutation and Combination Permutation and Combination: Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples, Relation between r nC and r nP Examples on commercial application of permutation and combination.	15
2	Statistics Summarization Measures Measures of Central Tendencies: Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped as well as ungrouped data. Quartiles, Deciles and Percentiles. Using Ogive, locate median and Quartiles. Using Histogram locate mode. Combined and Weighted mean. Measures of Dispersions: Concept and idea of dispersion. Various measures Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Combined Variance.	15
	Total	30

- 1. Business Mathematics By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006,
- 2. Mathematics for Business Economics: By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- 3. Quantitative Methods-Part-I By S. Saha and S. Mukerji, New Central Book Agency, 1996
- 4. STATISTICS by Schaum Series. Operations Research by Gupta and Kapoor Operations Research by Schaum Series

Programme Name	B.com (Account)	ing	Semester: I
	and Finance) +		
	CMA (US)		
Course Category/Verti	cal: Open Elective		
Name of the Dept: Back	helors of Accounting	g and Finance	
Course Title: Business E	conomics- I		
Course Code: CFC 104	1 C	ourse Level: 4.5	
Type: Theory / Practica	al		
Course Credit: 2 credit	ts		
Hours Allotted: 30 Hou	irs		
Marks Allotted: 50 Ma	rks		
Course Objectives (CO	0):		

Course Objectives (CO):

CO1: To orient students with the basic principles of demand and its applications as an introduction to Business Economics.

CO2: To examine various cost concepts and their significance in production decisions.

Course Outcomes (OC):

OC1: Students will be able to explain basic principles of Business Economics and its applications in the real world.

OC2: Students will be able to describe the importance of different cost concepts and understand its importance in production.

Description the course:	This course explores fundamental economic	
(Including but not	principles and their application in business decision-	
limited to)	making. Aligned with NEP 2020, it covers demand	
	and supply, market structures, cost analysis, and	
	pricing strategies. Students will develop analytical	
skills to understand economic forces affecting		
	businesses and make informed decisions in dynamic	
	market conditions.	

Unit No.	Content	Hours
I	Introduction to Business Economics	15
	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.	
II	Demand & Supply Analysis:	15
	The basics of market demand, market supply and equilibrium price Shifts in	
	the demand and supply curves and equilibrium.	
	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 simplelinear regression	
		30

- 1. Mehta, P.L.: Managerial Economics Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
- 2. Hirchey. M., Managerial Economics, Thomson Southwestern (2003)
- 3. Salvatore, D.: Managerial Economics in a global economy (Thomson Southwestern Singapore, 2001)
- 4. Frank Robert. H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
- 5. Gregory Mankiw., Principles of Economics, Thomson Southwestern (2002 reprint)
- 6. Samuelson & Nordhaus.: Economics (Tata McGraw Hills, New Delhi, 2002)
- 7. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi, 2004)
- 8. H.L Ahuja, Principles of Microeconomics (S. Chand Publishing, 2019

Programme Name	B.com (Accounting and	Semester: I
	Finance) + CMA (US)	
Course Category/Vertica	al: Vocational Skill Course	
Name of the Dept: Bache	elors of Accounting and Finance	
Course Title: Financial Ac	ecounting- I	
G G I GET 107		
Course Code: CFE 105	Course Level: 4	1.5
Type: Theory / Practical		
Course Credit: 2 credits	1	
Hours Allotted: 30 Hour	rs .	
Marks Allotted: 50 Mar	ks	
Course Objectives (CO):	•	

CO1: To provide a comprehensive understanding of financial statements, including income statements, balance sheets, cash flow statements, and disclosures, with a focus on equity-related

transactions.

CO2: To develop knowledge of integrated reporting, revenue recognition principles, and accounting for specialized transactions such as returns, consigned goods, and long-term contracts.

Course Outcomes (OC):

OC1: Prepare and interpret financial statements, including income statements, balance sheets, and statements of owners' equity, while understanding classification and disclosure requirements.

OC2: Apply principles of revenue recognition and integrated reporting to complex business transactions, including long-term contracts, returns, and consigned goods.

Description the course:	This course introduces the principles of financial		
(Including but not limited	accounting with a focus on the preparation and		
to)	interpretation of financial statements, including		
	income statements, balance sheets, and cash flow		
	statements. It covers owners' equity, revenue		
	recognition, integrated reporting, and accounting		
	for complex business transactions such as		
	consigned goods, returns, and long-term contracts,		
	providing students with practical skills for		
	financial analysis and decision-making.		

Unit No.	Content	Hours
I	Comprehensive Income and the Income Statement The statement of comprehensive income and financial statements The balance sheet: assets, liabilities, and owners' equity Owners' equity: retained earnings, common stock, and preferred stock Treasury stock and classification of shares Statement of owners' equity and notes to financial statements Reclassification of short-term liabilities	15
II	Statement of Cash Flows – Introduction Statement of cash flows (SCF): introduction and purpose Operating activities: indirect method Investing and financing activities and SCF disclosures Integrated reporting: framework and application Revenue recognition principles and practices Accounting for right of return and consigned goods Long-term contracts and income measurement	15
	Total Hours	30

- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2021). Intermediate Accounting. Wiley.
- Spiceland, D., Nelson, M., & Thomas, W. (2021). *Intermediate Accounting*. McGraw Hill Education.
- Bhattacharya, A. K. (2020). *Financial Accounting for Business Managers*. PHI Learning Private Limited.
- Gupta, A. (2021). Financial Accounting: A Managerial Perspective. Pearson Education.

Programme Name: B.Com. (Accounting & Finance) + Semester: I

CMA (US)

Course Category: Skill Enhancement Course

Name of the Dept: Bachelors of Accounting and Finance

Course Title: Technology and Analytics - I

Course Code: CFI 106 Course Level: 4.5

Type: Theory

Course Credit: 2 credits
Hours Allotted: 30 Hours
Marks Allotted: 50 Marks

Course Objectives (CO):

CO1: To introduce students to the foundational concepts of information systems, transaction cycles, and databases, enabling them to understand their role in enterprise resource management and decision-making.

CO2: To provide an overview of data governance, data lifecycle management, and cybersecurity, equipping students with the knowledge to manage and protect organizational data effectively.

Course Outcomes (OC):

OC1: Explain the role of information systems, databases, and enterprise resource management in supporting business operations and strategic goals.

OC2: Demonstrate an understanding of data governance principles, lifecycle management, and cybersecurity measures to safeguard organizational data and systems.

Description the course: (Including but not limited to)

This two-credit course provides an introduction to information systems and data analytics with a focus on their role in organizational operations and strategic decision-making. Students will explore the fundamentals of data governance, cybersecurity, and lifecycle management, along with practical applications of databases, enterprise resource management, and analytics tools like data warehouses and lakes.

Unit No.	Content			
I	Information Systems Overview of information systems and their importance in organizations Transaction cycles and their applications in business processes Databases: structure, functions, and relevance in analytics Enterprise Resource Management (ERM): concepts and practical applications Introduction to data warehouse, data mart, data lake, and Enterprise Performance Management (EPM)	15		
II	Data Governance Principles and frameworks of data governance Data lifecycle and records management: concepts and techniques Overview of cyberattacks: types and methods (e.g., phishing, malware, ransomware) Cybersecurity measures: defenses and tools, including encryption, firewalls, and incident response	15		
	Total Hours	30		

- Laudon, K. C., & Laudon, J. P. (2021). *Management Information Systems: Managing the Digital Firm*. Pearson Education.
- Wetherbe, J. C., & Turban, E. (2020). *Information Technology for Management*. Wiley.
- Sinha, P. K., & Sinha, P. (2021). Management Information Systems. Excel Books.
- Rittinghouse, J. W., & Ransome, J. F. (2020). Cybersecurity Operations Handbook. CRC Press.

Programme Name: B.com (Accounting and Semester: I

Finance) + CMA(US)

Course Category/Vertical: Ability Enhancement Course Name of the Dept: Bachelors of Accounting and Finance

Course Title: Corporate Communication – I

Course Code: CFC 107 Course Level: 4.5

Type: Theory

Course Credit: 2 credits Hours Allotted: 30 Hours Marks Allotted: 50 Marks

Course Objectives (CO):

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

Course Outcomes (OC):

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

Description the course: (Including but not limited

to)

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 nonverbal 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.

Unit No.	Content	Hours
I	Theory of Communication and Obstacles to Communication Concept of Communication	
	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	
	Channels of Communication Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine	
	Objectives of Communication Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees Methods of Communication: Verbaland Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication	
	Obstacles to Communication Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers	
II	Business Correspondence Theory of Business Letter Writing: Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing Personnel Correspondence: Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation	15
	Total Hours	30
	Total Hours	30

- 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

Programme Name: B.com (Accounting and Semester: I

Finance) + CMA (US)

Course Category: Value Education Course

Name of the Dept: Bachelor of commerce in Accountancy and Finance

Course Title: Business Environment

Course Code: CFE108 Course Level: 4.5

Type: Theory

Course Credit: 2 credits
Hours Allotted: 30 Hours
Marks Allotted: 50 Marks

Course Objectives (CO):

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.

Course Outcomes (OC):

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.

Description the			
course: (Including			
but not limited to)			

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 beable to explore various career opportunities and

comprehensive understanding of

Unit No.	Content	Hours
I	Introduction to Business Environment	15
	• Business: Meaning, Definition, Nature & Scope, Types of Business	
	Organizations	
	• Business Environment: Meaning, Characteristics, Components	
	ofBusiness Environment - • Internal Environment: Value system,	
	Mission, Objectives, Organizational Structure, Organizational	
	Resources, Company Image, Brand Equity, External Environment:	
	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.	
	Political, Economic and Legal environment	
	Political Institutions: Legislature, Executive, Judiciary, Role of	
	government in Business,	
	• Legal framework in India.	
	• Economic environment: economic system (capitalism, socialism	
	andmixed economy) and economic policies, Sun-rise sectors of India	
	Economy, Challenges of Indian economy.	
Π	Social and Cultural Environment, Technological environment and	15
	Competitive Environment	
	·Social and Cultural Environment: Nature, Impact of foreign culture	
	on Business, Social Audit - Meaning and Importance of Corporate	
	Governance and Social Responsibility of Business	
	· Technological environment: Features, impact of technology on	
	Business	
	· Competitive Environment: Meaning, Michael Porter's Five Forces	
	Analysis, Competitive Strategies	
	·International Environment	
	GATT/ WTO: Objective of GATT, Uruguayround, GATT v/s WTO,	
	Functions of WTO, Pros and Cons of WTO.	
	Globalization: Meaning, stages of Globalization, LPG MODEL	
	MNCs: Definition, meaning, merits, demerits, MNCs in India	

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.	
Total Hours	30

- 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

Programme Name: B.Com(Accounting and Semester: I

Finance) + CMA (US)

Course Category: Indian Knowledge System

Name of the Dept: B.com (Accounting and Finance)

Course Title: Indian Ethos in Management

Course Code: CFK 109 Course Level: 4.5

Type: Theory

Course Credit: 2 credits
Hours Allotted: 30 Hours
Marks Allotted: 50 Marks

Course Objectives (CO): (List the course objectives)

CO 1. To understand the concept of Indian Ethos in Management

CO 2. To link the Traditional Management System to Modern Management System and to understand the Evolution of Learning Systems in India

Course Outcomes (OC): (List the course outcomes)

OC 1. The students learn to inculcate the Indian values in Modern business world

OC 2. The students will acquire the knowledge about change in Indian learning system

Description the course: (Including but not limited to)

Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.

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

Unit No.	Content	
I	 Indian Ethos – An Overview Indian Ethos Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices 	15
	Management Lessons from Scriptures: 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 Work Ethos and Values	
	 Work Ethos: Meaning, Levels, Dimensions, Steps, Factors responsible for Poor Work Ethos Values: 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. 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 	
II	Indian approaches in Leadership , Motivation and learning Leadership • Meaning, Contemporary Approaches to Leadership, Joint Hindu Family Business – Leadership Qualities of Karta Motivation • Meaning, Indian Approach to Motivation, Techniques Indian Systems of Learning Learning: Meaning, Mechanisms • Gurukul System of Learning: Meaning, Features, Advantages, Disadvantages • Modern System of Learning: Meanings, Features, Advantages, Disadvantages, Distinguish between Gurukul and modern learning. b) Karma: • Meaning, Importance of Karma to Managers, Nishkama Karma • Seven spiritual law of karma. • Corporate Karma: Meaning, Methodology, Guidelines for good Corporate Karma c) Self-Management: Personal growth • Personality Development: Meaning, Determinants	15
	Total Hours	30

- 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