

Mahatma Education Society's
Pillai HOC College of Arts, Science & Commerce (Autonomous)
Rasayani

Affiliated to University of Mumbai
NAAC Accredited with "A+" Grade in cycle II
ISO 9001:2015 Certified



SYLLABUS

B.Com (Management Studies)

F. Y. B.Com (MS)

As per National Education Policy 2020

Academic Year 2026-27



Mahatma Education Society's

College Code: 870

PILLAI HOC COLLEGE OF ARTS, SCIENCE & COMMERCE

Pillai HOCL Educational Campus, HOC Colony, Rasayani, Via. Panvel, Dist. Raigad. Pin 410207

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(NAAC Accredited 'A+' Grade , CGPA - 3.26 in Cycle 2 & ISO 9001:2015 Certified)

Affiliated to the University of Mumbai, Approved by Government of Maharashtra

(AUTONOMOUS COLLEGE)

Sr. No	Name	Category	Signature
1	Ms. Sheetal Patariya	Head of the Department (B.Com. Management & Studies)	
2	Dr. Rinkoo Shantnu	Principal	
3	Mr. Binit Kumar	Vice-Principal	
4	Mr. Vineet Murali	Member	
5	Mr. Sumeet Mhatre	Member	
6	Ms. Shireen Jalgaonkar	Member	
7	Ms. Tanvi Vichare	Member	
8	Ms. Nishita Totla	Member	
9	Dr. Arvind Dhond	Vice Chancellor Nominee.	
10	Dr. Kaustubh Sontakke	Subject experts from outside the Parent University	
11	Dr. Satvinder Kaur Dhanjal	Subject experts from outside the Parent University	
12	Ms. Nimisha Unnithan	Industry Expert	
13	Ms. Arushi Sharma	College alumni	

Introduction

The Bachelor of Commerce in Management Studies (B.Com–MS) is a three-year undergraduate program designed to develop competent, confident, and industry-ready management professionals by integrating core business knowledge with contemporary management practices. The program strengthens leadership, strategic thinking, and managerial judgment by enabling students to analyze organizational structures and business situations effectively. It builds strong professional and business competencies in communication, analytical reasoning, finance, marketing, human resource management, and emerging business technologies. Emphasis is also placed on entrepreneurship, ethical practices, sustainability, and a global business outlook, encouraging innovation and adaptability. This multidisciplinary approach prepares graduates for careers in corporate management, entrepreneurship, consulting, and advanced studies, equipping them to succeed in today's competitive and dynamic business environment.

Programme Outcomes (POs)

PO. No.	PO Title	POs in brief
PO1	Fundamental Knowledge Acquisition	Graduates will demonstrate a comprehensive and foundational knowledge of their chosen discipline along with an awareness of interdisciplinary connections.
PO2	Critical Thinking and Analytical Reasoning	Graduates will be able to analyse complex problems, synthesize data from multiple sources (qualitative and quantitative), and employ logical reasoning to formulate well-supported conclusions and arguments.
PO3	Effective Communication	Graduates will exhibit proficiency in both written and oral communication, articulating ideas clearly, persuasively, and ethically to diverse audiences
PO4	Problem Solving	Graduates will possess the ability to identify, formulate, and design solutions for real-world problems in their professional or social contexts, applying relevant theoretical knowledge and practical skills.
PO5	Information and Digital Literacy	Graduates will demonstrate the capability to locate, evaluate, and effectively use information from various sources, and utilize modern tools and Information and Communication Technology (ICT) for professional and academic tasks.
PO6	Research Skills and Scientific Temperament	Graduates will develop a sense of inquiry and research methodology, including the ability to design experiments (where applicable), collect and analyse data, and interpret results while maintaining scientific rigor and intellectual honesty.
PO7	Ethical Reasoning and Professional Integrity	Graduates will recognize ethical dilemmas, commit to professional and academic ethics, and demonstrate an understanding of moral and social responsibilities in their personal and professional conduct.
PO8	Employability and Professional Skills	Graduates will acquire the necessary job-ready skills, managerial competencies, and professional values to secure gainful employment or pursue advanced education in their respective fields.
PO9	Environmental and Sustainability Consciousness	Graduates will understand the importance of environmental conservation and sustainable development, displaying responsibility toward ecological challenges and advocating for healthy environmental practices.
PO10	Life-Long Learning	Graduates will develop the capacity for independent and self-directed learning to continuously upgrade their knowledge and skills, enabling them to adapt to rapid technological and societal changes.
PO11	Civic and Social Responsibility	Graduates will act as responsible citizens with an informed awareness of constitutional values, engaging proactively in community development and addressing social needs.
PO12	Empathy and Social Intelligence	Graduates will be able to cultivate and demonstrate affective, interpersonal, social and emotional intelligence.

Programme Specific Outcomes (PSOs)

PSOs. No.	PSO Title	PSOs in brief
PSO1	Managerial Knowledge and Application	Graduates will develop a strong understanding of key management principles and be able to apply them effectively in organizational settings to support decision-making and operational efficiency.
PSO2	Effective Communication and Interpersonal Skills	Students will be able to communicate clearly and professionally in business environments while demonstrating strong interpersonal, social, and emotional competencies essential for teamwork and leadership.
PSO3	Entrepreneurial and Analytical Competence	Learners will gain foundational entrepreneurial abilities along with analytical and numerical reasoning skills that enable them to identify business opportunities, evaluate challenges, and propose practical solutions.
PSO4	Ethical, Sustainable, and Global Mindset	Graduates will demonstrate ethical behaviour, environmental awareness, and an understanding of global business perspectives, preparing them to act responsibly and sustainably in diverse professional contexts.

Evaluation Pattern

Marking Code	Marking Scheme
A	50 Marks Semester End Exam, 50 Marks Continuous Assessment (distributed within 15 Marks Class Test, 15 Marks Presentation & Assignment, 10 Marks Online Quiz, 10 Marks Attendance & Class Participation)
B	100 marks Continuous Assessment (distributed within 30 Marks Class Test, 30 Marks Presentation & Assignment, 30 Marks Online Quiz, 10 Attendance & Class Participation)
C	50 Marks of Continuous Assessment (distributed within 15 Marks Class Test, 15 Marks Presentation & Assignment, 10 Marks Online Quiz, 10 Marks Attendance & Class Participation)

Course Structure

Semester I

Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectur es/ Week	Evaluatio n Pattern
HUCMG101	Core	PRINCIPLES OF MANAGEMENT	Theory	100	3	3	A
HUCMG102	Core	FOUNDATION OF HUMAN SKILLS	Theory	100	3	3	A
HUCMG103	Minor	INTRODUCTION TO FINANCIAL ACCOUNTS	Theory	100	3	3	A
HUCMG104	VSC	BUSINESS START UP SKILLS	Theory	100	3	3	A
HUCMG105	IKS	BHARTIYA THEORY OF MANAGEMENT	Theory	50	2	2	C
HUAEC101	AEC	COMMUNICATION SKILLS IN ENGLISH -I	Theory	50	2	2	C
HUVEC101	VEC	FUNDAMENTALS OF SOCIAL AND EMOTIONAL SKILLS	Theory	100	3	3	B
HUOE102	OE	FUNDAMENTALS OF INFORMATION AND COMMUNICATION TECHNOLOGY	Theory	100	3	3	B
Total				700	22		**

Abbreviations:

SEC: Skill Enhancement Course

AEC: Ability Enhancement Course

VAC: Value Added Course

VEC: Value Education Course

IKS: Indian Knowledge System

OE: Open Elective

SEMESTER I

BOS	Commerce & Management				
Course	Principles of Management				
Course Code	HUCMG101	Level:	4.5		
			Theory	Practical	Total
Semester	I	Credit	3	-	3
Type	Major: Mandatory	No of Teaching hours	45	-	45
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives

1	To enable the learners to understand the basic concepts & functions of management
2	To familiarize the students with management theory and its practical applications.
3	To explore and understand the changing organization structures.

Course Outcomes

CO1	Learners will summarize the elementary concepts, principles and theories of management.
CO2	Learners can think critically and strategically about management theories and issues, which will enable them to develop their decision-making and analytical skills
CO3	Learners will evaluate & create a roadmap to derive concrete managerial decisions in order to lead to solutions

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Introduction to Management & Managerial Thoughts	15	CO 1
2	Functions of Management-I	15	CO 2
3	Functions of Management -II	15	CO 3

Syllabus

Module No.	Content	No. of Lectures
I	<p><u>Introduction to Management & Managerial Thoughts</u></p> <ol style="list-style-type: none"> 1. Concept & Features of Management – 6M’s of Management — Need for management in business & non-business organizations 2. Levels of Management – Management competencies & Skills - Management Ethics (Types, Importance) –Management vs Administration 3. Indian Management Thoughts – Contribution of Kautilya & Mahatma Gandhi's Principle of Trusteeship 	15
II	<p><u>Functions of Management -I</u></p> <ol style="list-style-type: none"> 1. Planning – Meaning – Significance – Components (Strategic, Single Use & Stranding Plans) 2. Decision Making – Concept – Essentials of sound decision making – Process and techniques of Decision- making in Management 3. Organising – Concept Organisational Design (concept & Elements) -Types of Organization Structure -Line & Staff, Matrix Organization Structure – Features – Formal v/s Informal 	15
III	<p><u>Functions of Management -II</u></p> <ol style="list-style-type: none"> 1. Virtual Organizational Set Ups – A Pre Requisite to Gen Z- Benefits- 2. Challenges 3. Span of Management – Factors, Tall and Flat Organization – Features 4. Departmentation-Concept-Bases-Staffing- Concept- Process of Staffing- Decentralisation- Factors-Centralisation v/s Decentralisation of Authority 	15
Case Study Scenario		
M1	<p>FreshBasket, a growing retail chain, expanded to 40 stores across the city. Management identified the need for clear levels of management: store managers (lower level), regional heads (middle level), and corporate leadership (top level).</p> <p>To improve coordination, they shifted to a matrix structure, combining product categories (like grocery, dairy, bakery) with geographic regions. This improved communication but required stronger managerial skills and ethics, as managers now reported to two supervisors. Inspired by Kautilya’s principles, the CEO emphasized fairness, transparency, and welfare of customers and employees.</p> <p>Outcome: Efficiency improved, but the company had to invest in training to help managers adapt to the new dual-reporting system.Based on the above information answer the following questions.</p>	
M2	<p>TechNova, a software start-up, wanted to launch a new mobile app. The top management created a strategic plan, while departments made single-use plans (app launch plan) and standing plans (coding standards).</p> <p>The team used decision-making techniques like brainstorming and cost–benefit analysis to finalize features. To match the fast-paced Gen Z workforce, TechNova adopted a virtual organizational setup, allowing employees to work from anywhere. Managers redesigned the span of management, moving from a tall to a flatter structure to improve communication.</p> <p>The HR team followed a formal staffing process: recruitment → selection → training → placement.Outcome: The app was launched successfully, and productivity increased due to decentralization, giving teams more decision-making authority.Based on the above information, answer the following questions.</p>	

References Books:

1. Principles of Management, Tripathi Reddy, Tata Mc Grew Hill
2. Management Text & Cases, VSP Rao, Excel Books, Delhi
3. Management Concepts and OB, P S Rao & N V Shah , AjabPustakalaya
4. Essentials of Management, Koontz II & W , Mc. Grew Hill , New York
5. Principles of Management-Text and Cases -Dr..M.SakthivelMurugan, New Age Publications

Semester End Evaluation (50 Marks)**Time: 2 Hr****Paper Pattern**

Question No	Questions	Total Marks: 50
Q1	A OR B	15 marks
Q2	A OR B	15 marks
Q3	A OR B	15 marks
Q4	Case study	05 marks
Total		50 marks

BOS	Commerce & Management				
Course	Foundation of Human Skills				
Course Code	HHR1061	Level:	4.5		
			Theory	Practical	Total
Semester	I	Credit	3	-	3
Type	Major: Mandatory	No of Teaching hours	45	-	45
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Students will be able to analyze individual behavior in organizations by understanding personality traits, attitudes, learning styles, and perceptual differences, and apply this knowledge to manage diverse workforces effectively.
2	Students will be able to evaluate group dynamics, team effectiveness, and conflict resolution strategies, enabling them to contribute to and manage teams successfully within organizational settings.
3	Students will be able to assess organizational culture, apply motivation theories, and suggest effective change management and stress management strategies to support organizational development and employee well-being.

Course Outcomes	
CO1	Learners will be able to outline perspectives of Human nature: Individual behavior; personality; attitude. Student will be able to explain, summarize, and give examples of 'Thinking & Learning', IQ/EQ and SQ at work place)
CO2	Learners will be able to break-down group behavior contexts and students will be able to compare and contrast/ argue / justify organizational processes and role of the group.
CO3	Learners will understand and evaluate organizational culture. Analyze the need for organizational change and development.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Understanding of Human Nature	15	CO 1
2	Introduction to Group Behavior	15	CO 2
3	Organizational culture, change and development	15	CO 3

Syllabus

Module No.	Content	No. of Lecture
I	<p><u>Understanding of Human Nature</u></p> <ol style="list-style-type: none"> 1. Individual Behaviour: Concept of a man, individual differences, 2. factors affecting individual differences, Influence of environment. 3. Personality and attitude: Determinants of personality, Personality traits theory, Big five model, Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation 4. , self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through JOHARI WIND OWS, Nature and components of attitude, Functions of attitude, Ways of changing attitude, Reading emotions. 5. Thinking, learning and perceptions: Thinking skills, thinking styles and thinking hat, Managerial skills and development, Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches), Intelligence, type (IQ, EQ, SQ, at work place), Perception features and factor influencing individual perception 	15
II	<p><u>Introduction to Group Behaviour</u></p> <ol style="list-style-type: none"> 1. Introduction to Group Behaviour 2. Group Dynamics: Nature, types, group behaviour model (roles, norms, status, process, structures). 3. Team effectiveness: nature, types of teams, ways of forming an effective team, Setting goals.] 4. Organizational processes and systems. 5. Power and politics: nature, bases of power, politics nature, types,causes of organizational politics, political games. 6. Organizational conflicts and resolution: Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflict resolution strategies with outcomes. 	15
III	<p><u>Organizational culture, Concept of Motivation, Organisational change and development</u></p> <ol style="list-style-type: none"> 1. Organizational Culture: Characteristics of organizational culture. Types, functions and barriers of organizational culture Ways of creating and maintaining effective organization culture. 2. Concept of motivation: Theories of motivation. 3. A.Maslow Need Heirachy B.Hertzberg Dual Factor 4. Mc.Gregor theory X and theory Y. Their application for behavioral change. 5. Organizational change and creativity: Concepts of organizational change, Factors leading/influencing organizational change,Creativity and qualities of a creative person, Ways of enhancing creativity for effective decision making, Creative problem solving. 6. Organisational Development and work stress: Need for organisational development, OD Techniques, Stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress 	15
Case Study Scenario		

M1	<p>Case Study 1: team effectiveness and conflict resolution strategies</p> <p>In a college project, four students form a team. Two students want to complete the project early, while the others prefer a relaxed pace. This leads to conflict and arguments. The team leader feels pressure to balance the group's expectations and meet deadlines.</p> <p>Question:</p> <p>a) Evaluate how this conflict may affect the team's effectiveness.</p> <p>b) Suggest two conflict resolution strategies the leader can apply.</p>
M2	<p>Case Study 2: Attitude, Emotion and Problem Solving</p> <p>Karishma, a first-year management trainee, is often anxious about giving presentations. Despite being hardworking and knowledgeable, she avoids speaking in meetings. Her manager notices that she has low self-esteem but is very good at teamwork and problem-solving.</p> <p>Question:</p> <p>a) Evaluate how her attitude and emotions can impact her career growth.</p> <p>b) Suggest two strategies that her manager can use to improve her confidence.</p>

References Books

1. Organisational behaviour, S. Robbins, Prentice Hall
2. Organisational behaviour, John W. Newstrom and Keith Davis, Tata McGrawhill
3. Organisational behaviour, Fred Luthans, McGrawhill, New York
4. Organisational behaviour, K. Aswathappa, Himalaya Publishing House
5. Essentials of management, Koontz, Harold, Tata Mc Grawhil

Semester End Evaluation (50 Marks)

Time: 2 Hr

Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Module 1	15
Q2	Module 2	15
Q3	Module 3	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	INTRODUCTION TO FINANCIAL ACCOUNTS				
Course Code	HACCT161	Level:	4.5		
			Theory	Practical	Total
Semester	I	Credit	3	-	3
Type	MINOR	No of Teaching hours	45	-	45
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Understand the fundamentals, objectives, principles, and standards of accounting.
2	Learn to record, classify, and summarize financial transactions, and distinguish types of expenditure, receipts, and profits.
3	Apply depreciation methods, prepare trial balance and final accounts, and rectify accounting errors.

Course Outcomes	
CO1	Understand the fundamentals of accounting, including its meaning, scope, principles, concepts, conventions, and applicable Accounting Standards (AS 1, 6, 9, 10).
CO2	Record, classify, and summarize financial transactions through journals, ledgers, and trial balance, and distinguish between various types of expenditures, receipts, and profits/losses.
CO3	Prepare depreciation schedules and final accounts of a sole proprietor, including Manufacturing, Trading, Profit & Loss Accounts, and Balance Sheet.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Introduction	15	1
2	Accounting transactions	15	2
3	Introduction to Final Accounts of a Sole proprietor	15	3

Syllabus

Module No.	Content	No. of Lectures
I	<p><u>Introduction • Meaning and Scope of Accounting</u></p> <ol style="list-style-type: none"> 1. Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting. 2. Accounting principles: Introductions to Concepts and conventions. 3. Introduction to Accounting Standards: Meaning and Scope) AS 1 : Disclosure to Accounting Policies AS 6: Depreciation Accounting. AS 9: Revenue Recognition. AS 10: Accounting For Fixed Assets. 	15
II	<p><u>Accounting transactions</u></p> <ol style="list-style-type: none"> 1. Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance Expenditure: Classification of Expenditure- Capital, revenue and Deferred Revenue expenditure 2. Receipts: Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts. 3. Profit or Loss: Revenue profit or loss, capital profit or loss 	15
III	<p><u>Depreciation accounting</u></p> <ol style="list-style-type: none"> 1. Practical problem based on depreciation using SLM and RBM methods. (Where provision for depreciation Account not maintained). 2. Preparation of Trial Balance: Introduction and Preparation of Trial Balance 3. Introduction to Final Accounts of a Sole proprietor. Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet. 	15
Case Study Scenario		
M1	<p>On 1st April, 2016, X Ltd. Purchased a machine costing Rs 4,00,000 and spent Rs 50,000 on its installation. The estimated life of the machinery is 10 years, after which its residual (scrap) value will be Rs 50,000 only. Find the amount of annual depreciation according to the Fixed Instalment Method and prepare Machinery Account for the first three years. The books are closed on 31st March every year.</p>	
M2	<p>Mr. Ravi owns a small manufacturing firm, Ravi Tools Pvt. Ltd., which purchased machinery to expand production capacity. He follows the WDV method to calculate depreciation, applying a consistent rate on the book value of assets each year.</p> <ul style="list-style-type: none"> · On 1st April 2020, Ravi Tools purchased machinery for ₹5,00,000. · Depreciation is charged at 10% p.a. using the WDV method. · The firm closes its books on 31st March every year. <p>Task: Prepare the Machinery Account for three financial years using the WDV method</p>	

References Books:

1. Financial Accounting for Management" by Dr. S. N. Maheshwari and Dr. S. K. Maheshwari
Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books
2. Fundamental of Accounting and Financial Analysis : By Anil Choudhary (Pearson education)
3. Indian Accounting Standards and IFRS for non-financial executives : By T.P. Ghosh– Taxman
4. Financial Accounting for Business Managers: By Ashish K. Bhattacharya.

5. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
6. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
7. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

Semester End Evaluation (50 Marks)

Time: 2 Hr

Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Module 1	15
Q2	Module 2	15
Q3	Module 3	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	Business Start-up Skills				
Course Code	HCOM161	Level:	4.5		
			Theory	Practical	Total
Semester	I	Credit	3	-	3
Type	SEC	No of Teaching hours	45	-	45
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	To make students understand new venture creation opportunities, its resources, and requirements for Business Start-up.
2	To encourage the students to adopt, adapt and innovate the strategies for new start-ups.
3	To motivate them for the survival of the fittest in the competitive business environment.

Course Outcomes	
CO1	Learners will understand the opportunities with regards to Business Start-ups.
CO2	Learners will learn about the survival and growth strategies of start-ups.
CO3	Learners will be encouraged to come up with innovative ideas for start-up enterprises.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Introduction to Business Start-ups	15	CO 1
2	Initiatives to encourage Business Start-ups	15	CO 2
3	Incubation and Role of Government in Business Start-ups	15	CO 3

Syllabus

Module No.	Content	No. of Lectures
I	Introduction to Business Start-ups <ol style="list-style-type: none"> 1. Introduction of Industry 4.0 and Industry 5.0 2. Concept and features of Business Start-ups 3. Business Start-ups Ecosystem 4. Factors responsible for the growth of Business Start-ups in the Indian economy 	15
II	Initiatives to encourage Business Start-ups <ol style="list-style-type: none"> 1. Competencies required for budding entrepreneurs 2. Essential Traits to become a successful budding entrepreneur 3. Types of entrepreneurship 4. Women entrepreneurs and challenges before women entrepreneurs 5. Digital Tools and Technology in Start-ups (AI, Cloud, Analytics, and Automation) 6. Start-ups Success and Failure stories (Case studies) 	15
III	Incubation and Role of Government in Business Start-ups <ol style="list-style-type: none"> 1. Introduction to functioning of Incubation Centre/ Entrepreneurial Development Cell 2. Ideations and Planning for business start-ups Initiatives taken by the educational institutions to encourage Business Start-ups 3. Government initiatives to encourage the Business Start-ups in India 4. Challenges faced by the Business Start-ups 5. Sources of funds and role of banking sector in development of Business Start-ups 6. Pitching and Presentation Skills for Start-ups 	15

Case Study Scenario

M1	<p>Start-Up Idea Development</p> <p>Problem Identified Consumers want sustainable alternatives to plastic. Existing eco-products were either too expensive or lacked appealing design. Many countries introduced bans/taxes on single-use plastics.</p> <p>Opportunity Recognition Trend toward sustainability and eco-friendly lifestyles. Retailers looking for greener product lines. Social media influencers promoting eco-conscious brands.</p>
M2	<p>Laila – Founder of GreenGlow Skincare</p> <p>Laila always loved making natural skincare remedies with her grandmother. After studying chemistry and working in a cosmetic company, she realized most “natural” products weren’t truly natural. Determined to do better, she quit her job and started creating her own formulas at home using real plant ingredients.</p> <p>At first, she struggled with money, failed product batches, and negative comments from people who doubted that women could run a business. But Laila stayed focused. She attended online business classes, improved her products, and began selling at local markets.</p> <p>Customers loved her transparent and eco-friendly approach. Her Instagram videos of fresh ingredients gained attention, and soon a local store stocked her products. She hired two women to help her, giving them employment opportunities.</p> <p>Today, her brand GreenGlow Skincare is successful and well-respected. Laila’s journey shows that with courage, persistence, and belief in your vision, a woman can transform a simple idea into a thriving business.</p> <p>LL</p>

References Books

1. Norman M. Scarborough & Jeffery R. Cornwall, Essentials of Entrepreneurship and Small Business Management, 9th Edition, Prentice Hall, 2018.
2. Howard Frederick, Allan O'Connor, & Donald F. Kuratko, Entrepreneurship: Theory, Process and Practice, 4th Edition, Cengage Learning, 2016.
4. Vasant Desai, Entrepreneurship Management, 1st Edition, Himalaya Publishing House, 2013.
- Madhurima Lal, Entrepreneurship, 1st Edition, Excel Publications, 2012.
5. Eric Ries, The Lean Start-up: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses, 1st Edition, Crown Publishing, 2011.

Semester End Evaluation (50 Marks)**Time: 2 Hr****Paper Pattern**

Question No	Questions	Total Marks: 50
Q1	Module 1	15
Q2	Module 2	15
Q3	Module 3	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	Bhartiya Theory of Management				
Course Code	HMNGT162	Level:	4.5		
			Theory	Practical	Total
Semester	I	Credit	2	-	2
Type	IKS	No of Teaching hours	30	-	30
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	50	-	50	-	

Learning Objectives	
1	To explore the learners with the concepts & terminologies of Bhartiya theories.
2	To understand the need & implications of management styles of Bhartiya Theory.
3	To acquaint yourself with the information of Bhartiya theory & it's unique management styles.

Course Outcomes	
CO1	Students will be able to explain the origin, evolution, concepts, and principles of Bhartiya Theory of Management, and distinguish between Bhartiya and Western approaches to leadership and management.
CO2	Students will be able to analyze various Bhartiya management styles and evaluate their influence on contemporary business practices.
CO3	Students will be able to apply traditional Bhartiya principles to address and solve modern business challenges.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Introduction of the Bhartiya theory of Management styles	15	CO 1, CO3
2	Six Universal Management Styles of Bhartiya Theory	15	CO2, CO3

Syllabus

Module No.	Content	No. of Lectures
I	<u>Introduction of Bhartiya theory of Management styles</u> 1. Definition of Bhartiya Management, evolution of Bhartiya/Indian Management, Management Styles based on Ancient Indian Wisdom, 2. Concept and features of management styles, need of management styles, types of management style, Difference between Management and Leadership.	15
II	<u>Six Universal Management Styles of Bhartiya Theory</u> 1. Purpose of Management – Contemporary Thought, Management by Self-Transformation, Management by Good Counsel, Management by Time 2. Management by Luminous Unactivity, Management by Passionate Activity, and Management by Indolent Activity, Benefits and Bhartiya theory	15

References Books:

1. Puri Vivek. (2020). Bharatiya (Indian) Theory Of Management Styles – Part I. Sage Publication.
2. (Indian) Theory of Management Styles AIMA Journal of Management & Research, May 2021, Volume 15 Issue 2/4, ISSN 0974 – 497 Copy right© 2021 AJMR-AIMA
3. Subhash Sharma. (2019). Evolution of Indian Management/ Bhartiya Management. Reva university Bangalore.
4. <https://swarajyamag.com/ideas/the-notion-of-bharatiya-management>
5. <https://cessedu.org/sites/cessedu.org/files/National%20Workshop%20on%20Bharatiya%20Management.pdf>