



**Vivekanand Education Society's College of Arts, Science and Commerce
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

Accredited by NAAC "A Grade" in 3rd Cycle - 2017

Best College Award – Urban Area, University of Mumbai (2012-13)

Recipient of FIST Grant (DST) and STAR College Grant (DBT)

Affiliated to the

University of Mumbai

NEP HOLISTIC DEVELOPMENT CURRICULUM FRAMEWORK

Syllabus for

Program: T.Y.BCOM

Undergraduate Programme

As per NEP 2020

with effect from Academic Year 2025 - 2026

Program Outcomes (PO)

A learner completing B.Com. will be able to:

PO-1 Understand the role of business , commerce, management, accounting and economics and it's implications on society.

PO-2 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PO-3 Acquire entrepreneurial, administrative, legal and managerial skills.

PO-4 Develop the skills and techniques of communication and creative ability.

PO-5 Improve competency to become eligible and employable in the job market.

PO- 6 Recognize different value systems and ethics and develop a sense of social service.

PO-7 Become a responsible and dutiful citizen

Program Specific Outcomes (PSO's)

On completion of B.COM program, learners will be enriched with knowledge and be able to:

PSO-1 Understand and comprehend the problems, policies and prospects of the Indian Economy and gain insights into reforms and measures

PSO-2 Appreciate the interdependence of economies and understand international trade theories, Balance of Payments, Commercial Policy and Foreign Exchange Market.

PSO-3 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PSO-4 Develop the skills in the cost assessment of all facets of a business, including the cost of products, processes and contracts.

PSO-5 Understand computation of Income Tax of individuals and registration and level of Goods and Service Tax.

PSO-6 Understand the concepts of Business, Entrepreneurship, Service Sector, Management, Finance and Business Law and apply in current business scenario.

PSO-7 Acquire knowledge about Marketing, Human Resource Management and International business exploring different career opportunities in the field of Commerce.



**VIVEKANAND EDUCATION SOCIETY'S
College of Arts, Science and Commerce**

(AUTONOMOUS)

NAAC Re-accredited 'A' Grade (2017)

Best College Award (Urban Area: Year 2012-13) University of Mumbai

Recipient of FIST Grant (DST) ** Recipient of STAR College Grant (DBT)**

VIVEKANAND EDUCATION SOCIETY'S COLLEGE OF ARTS, SCIENCE AND COMMERCE (AUTONOMOUS)

NEP HOLISTIC DEVELOPMENT CURRICULUM FRAMEWORK

For

T. Y. B. COM. (COMMERCE) (Sem-VI)

Commerce VI – Human Resource Management

(Major Course)

Undergraduate Programme

From

Academic year

2025-26

T. Y. B. COM. SEMESTER VI
(Major Course)

COURSE TITLE: Commerce VI – Human Resource Management

COURSE CODE: UMMCOS6-301 [CREDITS - 04]

Course Learning Objective		
The objective of this course is to help students understand the basic concepts and functions of HRM, HRP, HRD and current issues or trends in HRM.		
Course Learning Outcomes		
After completion of this course learners will be able to: <ol style="list-style-type: none">1. Gain knowledge about the concept of HRM, HRP, HR acquisition and Selection.2. Understand the role of training and development and performance management of employees.3. Acquire knowledge about human relations4. Get acquainted with the current issues in HRM.		
UNIT	Name of the Unit	No. of Lectures
1.	Introduction to Human Resource Management <ul style="list-style-type: none">• Human Resource Management – Concept, Functions, Importance, Evolution of HRM: From Traditional to Strategic Human Resource Management• Human Resource Planning- Concept and Steps in Human Resource Planning Process, Job Analysis-Concept, Components, Job design- Concept, Techniques• Recruitment- Concept, Sources of Recruitment, Selection- Concept, Process, Employment Tests-types, Interviews-Types, Induction	(15 L)
2.	Human Resource Development <ul style="list-style-type: none">• Training and Development - Concept, Need, Methods of	(15 L)

	<p>Training and development and evaluation of training effectiveness</p> <ul style="list-style-type: none"> ● Performance Appraisal- Concept, Benefits, Limitations, Methods, Potential Appraisal-Concept ● Career Planning- Concept and Importance, Managing Talent & Succession Planning, Addressing Performance Issues: Counseling, Coaching, and Mentoring 	
3.	<p>Human Relations</p> <ul style="list-style-type: none"> ● Leadership - Concept, Transactional & Transformational Leadership theories, Motivation- Concept, Theories of Motivation, (Maslow's Need Hierarchy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation) ● Employee Compensation and benefits, Employee Health and Wellness measures, Employee Safety Measures, Employee Morale- Concept, Factors affecting Morale, Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ ● Employee Participation-concept and methods of participation, Employee Grievance- causes, procedure for Grievance redressal 	(15 L)
4.	<p>Trends in Human Resource Management</p> <ul style="list-style-type: none"> ● Employer Branding, Employee Engagement- Concept and Types, Ethical issues in HRM, Incentives, Benefits & Non-Monetary Rewards in Modern Workplaces ● Challenges in Human Resource Management: Downsizing, Employee Absenteeism, Work life Balance, Work force diversity and inclusion, Sexual Harassment at work place, Global HRM, Gig Economy. ● Digital tools in HR-concept and types, Human Resource Information System (HRIS) – Concept and Importance, Remote & Hybrid Work Management - concept, benefits and challenges, Upskilling & Reskilling for the Future of Work 	(15 L)

Ref:	<ul style="list-style-type: none"> ● <i>Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.</i> ● <i>Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.</i> ● <i>Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques,</i> ● <i>Quarum Books, Greenwood, 1995.</i> ● <i>Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.</i> ● <i>Greenhaus, J.H., Career Management, Dryden, New York.</i> ● <i>Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.</i> ● <i>Subba Rao, Human Resources Management.</i> ● <i>Michael Porter,HRM and Human Relations.</i> ● <i>M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi,</i> ● <i>1998</i> ● <i>Decenzo, D.A. and Robbins, S. P.,Fundamentals of Human Resource Management, Wiley, India.</i> ● <i>Dessler, G. and Varkkey, B., Human Resource Management,Pearson Education, Delhi.</i> ● <i>Chhabra, T.N.,Human Resource Management,Dhanpat Rai & Co., Delhi.</i> ● <i>AswathappaK.,Human Resource Management,Tata McGraw,Hill, New Delhi.</i> ● <i>H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent,1984</i> ● <i>George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: BusinessPublications, 1998.</i> ● <i>Lepak, David & Gowan, Mary. Human Resource Management.Dorling Kindersley (India).</i> ● <i>Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.</i> ● <i>Sadri.J, Sadri.S, Nayak.N, A Strategic Approach to HumanResource Management, JAICO Publishing House.</i> ● <i>Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida</i> ● <i>Robbins, Stephen P. OrganisationalBehaviour. Pearsons Education,</i> 	
-------------	--	--

	<i>New Delhi</i>	
--	------------------	--

MODALITY OF ASSESSMENT

The performance of the learners for those exams having Semester End Examinations and Internal Assessment shall be evaluated in two parts as per the following ratio:

Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**. Practical

Examination will consist of Semester-end examination.

Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.

Internal Assessment: It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

Semester End Assessment: It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

Table-1-

Mode of Assessment under NEP 2020

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Major Course -Commerce VI – Human Resource Management (Theory)	1. Internal (40%) (Table 2)	4-Credits		40
	2. Semester-end Examination (60%)		2 hours	60

Table - 2

Theory - Mode of assessment-Continuous Internal Assessment [40%]

Evaluation type
<ol style="list-style-type: none">1. Assignments.2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.).3. Class Test (Objective - Multiple Choice Questions/ Subjective).4. Active participation in class activities.5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.

Table – 3

Question Paper Pattern for Semester End Examination

Total Marks: 60

Q.1 Answer Any Two of the following Out of Three questions - Unit – I (15)

a.

b.

c.

Q.2 Answer Any Two of the following Out of Three questions - Unit – II (15)

a.

b.

c.

Q.3 Answer Any Two of the following Out of Three questions - Unit – III (15)

a.

b.

c.

Q.4 Answer Any Two of the following Out of Three questions - Unit – IV (15)

a.

b.

c.



**Vivekanand Education Society's College of Arts, Science and Commerce
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

Accredited by NAAC "A Grade" in 3rd Cycle - 2017

Best College Award – Urban Area, University of Mumbai (2012-13)

Recipient of FIST Grant (DST) and STAR College Grant (DBT)

Affiliated to the

University of Mumbai

NEP HOLISTIC DEVELOPMENT CURRICULUM FRAMEWORK

Syllabus for

Program: T.Y.BCOM

Undergraduate Programme

As per NEP 2020

with effect from Academic Year 2025 - 2026

Program Outcomes (PO)

A learner completing B.Com. will be able to:

PO-1 Understand the role of business , commerce, management, accounting and economics and it's implications on society.

PO-2 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PO-3 Acquire entrepreneurial, administrative, legal and managerial skills.

PO-4 Develop the skills and techniques of communication and creative ability.

PO-5 Improve competency to make eligible and employable in the job market.

PO- 6 Recognize different value systems and ethics and develop a sense of social service.

PO-7 Become a responsible and dutiful citizen

Program Specific Outcomes (PSO's)

On completion of B.COM program, learners will be enriched with knowledge and be able to:

PSO-1 Understand and comprehend the problems, policies and prospects of the Indian Economy and gain insights into reforms and measures

PSO-2 Appreciate the interdependence of economies and understand international trade theories, Balance of Payments, Commercial Policy and Foreign Exchange Market.

PSO-3 Acquire conceptual knowledge of accounting and skills of maintaining financial statements, their components and how information from business transactions flow into these statements.

PSO-4 Develop the skills in the cost assessment of all facets of a business, including the cost of products, processes and contracts.

PSO-5 Understand computation of Income Tax of individuals and registration and level of Goods and Service Tax.

PSO-6 Understand the concepts of Business, Entrepreneurship, Service Sector, Management, Finance and Business Law and apply in current business scenario.

PSO-7 Acquire knowledge about Marketing, Human Resource Management and International business exploring different career opportunities in the field of Commerce.



**VIVEKANAND EDUCATION SOCIETY'S
College of Arts, Science and Commerce**

(AUTONOMOUS)

NAAC Re-accredited 'A' Grade (2017)

Best College Award (Urban Area: Year 2012-13) University of Mumbai

Recipient of FIST Grant (DST) ** Recipient of STAR College Grant (DBT)**

VIVEKANAND EDUCATION SOCIETY'S COLLEGE OF ARTS, SCIENCE AND COMMERCE (AUTONOMOUS)

NEP HOLISTIC DEVELOPMENT CURRICULUM FRAMEWORK

For

T. Y. B. COM. (COMMERCE) (Sem-VI)

**ENVIRONMENTAL, SOCIAL AND GOVERNANCE
(ESG) – PRINCIPLES & PRACTICE**

(Minor Course)

Undergraduate Programme

From

Academic year

2025-26

T. Y. B. COM. SEMESTER VI
(Minor Course)

**COURSE TITLE: Commerce VI – Environmental, Social and Governance (ESG) -
Principles and Practice**

COURSE CODE: UMN COS6-317 [CREDITS - 04]

Course Learning Objective		
The objective of this course is to provide students with an understanding of ESG principles, frameworks, and legal provisions, and to enable them to critically analyze responsible business practices for sustainability.		
Course Learning Outcomes		
After completion of this course learners will be able to: CO1: Explain the concept, evolution, and principles of ESG, and distinguish ESG from CSR in the context of sustainable development goals. CO2: Apply ESG frameworks (GRI, SASB, TCFD, ISSB, BRSR, NGRBC) to analyze environmental, social, and governance practices adopted by businesses in India and globally. CO3: Examine environmental and social risks such as climate change, biodiversity loss, labor issues, and ethical governance challenges, and evaluate their implications for business and society. CO4: Critically evaluate corporate compliance with environmental laws, labour regulations, CSR obligations, and governance codes to assess organizational accountability and transparency. CO5: Design responsible business strategies and reporting mechanisms integrating ESG principles, stakeholder engagement, and digital transformation tools for long-term sustainability.		
UNIT	Name of the Unit	No. of Lectures
1.	Introduction to ESG – Principles & Frameworks <ul style="list-style-type: none">● Understanding ESG: Evolution of ESG – From CSR to sustainability and responsible business conduct – Integration with Sustainable Development Goals (SDGs) – Theoretical frameworks: Triple Bottom Line● Relevance of ESG: Importance of ESG in global and Indian context, Significance of ESG in business, economy, and society, Stakeholders in ESG, ESG investment trends and green finance● Global and Indian ESG frameworks: GRI, SASB, TCFD, ISSB, ESG in India: SEBI's BRSR, MCA's National Guidelines	(15 L)

	on Responsible Business Conduct (NGRBC)	
2.	Environmental Principles & Corporate Practices for Sustainability <ul style="list-style-type: none"> ● Environmental risks for business: climate risk - biodiversity - carbon neutrality - climate change, carbon footprint, resource depletion - implications on business - Case studies ● Environmental sustainability: Strategic response for environment management - renewable energy practices, natural resource management: water, biodiversity, Pollution control, circular economy, and waste management (Plastic, E-waste, Hazardous Waste) - Case Studies ● Environmental compliance: Environmental Protection Act, 1986, Waste Management Laws (Plastic Waste, E-Waste, Hazardous Waste Rules), Climate change policies and carbon credit regulations in India, ESG obligations for corporations regarding environmental stewardship 	(15 L)
3.	Social Responsibility and Legal Framework <ul style="list-style-type: none"> ● Social Responsibility in Business: UN Guiding Principles, Labour rights, human rights, gender equality, diversity and inclusion - Workplace safety and health, ethical conduct, fair compensation - Case studies ● Legal Framework for Social Responsibility: Labour laws: Minimum Wages Act, Industrial Disputes Act, Diversity, Equity, and Inclusion (DEI) regulations - CSR under Companies Act, 2013 - Consumer protection and ethical business conduct ● Social Reporting and Stakeholder Engagement: Measuring social impact: employee satisfaction, community welfare programs - Methods for stakeholder communication - best practices in corporate social engagement 	(15 L)
4.	Governance Principles & Practices <ul style="list-style-type: none"> ● Corporate Governance: Concept, evolution, transparency, accountability, ethics, Role of boards, independent directors, and audit committees ● Governance and ethical business practices: Whistleblower protection, anti-bribery and corruption laws (Prevention of Corruption Act, PCA), Companies Act, 2013 – Corporate Governance provisions, SEBI's Business Responsibility and Sustainability Reporting (BRSR) framework, Case studies 	(15 L)

	<ul style="list-style-type: none"> ● Global ESG Reporting and Disclosure: Concept, governance codes and frameworks, OECD Principles - Clause 49 - ESG audit, and board accountability for ESG metrics, Digital transformation for ESG reporting, Case studies 	
Ref:	<ul style="list-style-type: none"> ● Corporate Governance: Principles, Policies and Practices – A. C. Fernando, Pearson Education ● Business Ethics and Corporate Governance – B. N. Ghosh, McGraw Hill ● Corporate Governance: The Indian Scenario – N. Balasubramanian, LexisNexis ● Corporate Governance: Principles and Practices – S. A. Sherlekar, Himalaya Publishing House ● Sustainability and Corporate Social Responsibility – Satheesh Kumar & S. Devi, Springer ● CSR and Sustainable Business Practices – S. K. Bhatia, Deep & Deep Publications ● Corporate Social Responsibility: A Study of CSR Practices in India – C. V. Baxi & Ajit Prasad, Excel Books ● Sustainability, ESG and the Boardroom – A. N. Mishra & S. K. Dutta, Sage Publications ● The Triple Bottom Line: Does It All Add Up? – Adrian Henriques & Julie Richardson, Routledge ● Sustainability Reporting: Concepts, Frameworks and the Role of Financial Professionals – G. Aras & D. Crowther, Routledge ● Handbook on Business Responsibility Reporting (BRR) & BRSR – Institute of Company Secretaries of India (ICSI) Publication ● Environmental Management: Text and Cases – Bala Krishnamoorthy, PHI Learning 	

MODALITY OF ASSESSMENT

The performance of the learners for the exam shall be evaluated in two parts as per the following ratio:

Semester End Examination: Internal Assessment [60:40]

The learner's performance shall be assessed by conducting the **Semester-end Examination with 60% marks** and **Continuous Internal Assessment (CIA) with 40% marks**.

Students will have to score 40% of marks INDIVIDUALLY in Internal assessment as well as Semester-end Examination to pass the course.

Internal Assessment: It is defined as the assessment of the learners on the basis of internal evaluation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

Semester End Assessment: It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

Table-1-

Mode of Assessment under NEP 2020

Name of the course	Nature of Evaluation & Mode of Assessment	Credits	Duration	Marks
Minor Subject Course -Commerce VI – Environmental, Social and Governance (ESG) - Principles and Practice (Theory)	1. Semester-end Examination (60%)	4-Credit	2 Hrs	60
	2. Internal (40%) (Table 2)		-	40

Table - 2

Theory - Mode of assessment-Continuous Internal Assessment [40%]

Evaluation type
<ol style="list-style-type: none"> 1. Assignments. 2. Project based learning activities (Group Discussion Research/ Case studies/ Reports / Assignments / Presentations / Skit / Poster / etc.). 3. Class Test (Objective - Multiple Choice Questions/ Subjective). 4. Active participation in class activities. 5. Overall conduct as a responsible student with respect to good behaviour, leadership qualities, interpersonal skills etc.

Table – 3

Question Paper Pattern for Semester End Examination

Total Marks: 60	Time: 2 hours
Q.1 Answer Any Two of the following Out of Three questions - Unit – I	(15)
a.	
b.	
c.	
Q.2 Answer Any Two of the following Out of Three questions - Unit – II	(15)
a.	
b.	
c.	
Q.3 Answer Any Two of the following Out of Three questions - Unit – III	(15)
a.	
b.	
c.	
Q.4 Answer Any Two of the following Out of Three questions - Unit – IV	(15)
a.	
b.	
c.	