



THIRD-YEAR OF BACHELOR OF COMMERCE MAJOR ACCOUNTANCY & BANKING REVISED SYLLABUS ACCORDING TO CBCS NEP 2020

COURSE TITLE: INDIAN ETHOS IN MANAGEMENT
SEMESTER-V, W.E.F. 2025-2026

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal. Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: 02/2025

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Commerce
Name of the Class	:	Third Year
Semester	:	Five
No. of Credits	:	04
Title of the Course	:	Indian Ethos in Management
Course Code	:	C304ACT
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any Second Year B.Com Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	60:40
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2025-2026
Ordinances /Regulations (if any)		

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for Third Year of Bachelor of Commerce in Accountancy & Banking
(With effect from the academic year 2025-2026)

SEMESTER-V

Paper No.— I

Course Title: Indian Ethos in Management

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE: C304ACT

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	To introduce students to the core concepts of Indian ethos and its relevance to modern management.
CLO-02	Apply	To analyze how traditional Indian values, philosophies, and cultural practices can shape ethical and sustainable management practices.
CLO-03	Analyze	To help students understand how Indian ethos can be applied to solve modern management challenges, especially in rural or developing contexts.
CLO-04	Evaluate	To develop critical thinking on the integration of ancient wisdom with modern business needs.

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SEMESTER-V

Paper No.– I

Course Title: Indian Ethos in Management

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE: C304ACT

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	Unit 1: Introduction to Indian Ethos and Management (3 weeks) 1. Understanding Indian Ethos ○ Concept of Ethos: Values, beliefs, and cultural heritage ○ Importance of ethos in shaping personal and organizational behavior ○ Overview of Indian culture, philosophy, and spirituality in management practices 2. Historical Context of Indian Management ○ Ancient Indian texts: Vedas, Upanishads, and their influence on management ○ Role of Dharma (ethical duty) in management ○ Indian ethos vs. Western management approaches 3. Relevance of Indian Ethos in Modern Management ○ Linking ancient wisdom with modern management needs ○ Relevance to organizations in rural areas ○ Case studies of successful Indian organizations applying ethos in management	01	15
2	Unit 2: Indian Philosophical Foundations and Their Management Implications (4 weeks) 1. Concepts from the Bhagavad Gita ○ Leadership, decision-making, and action (Karma Yoga) ○ The role of values in leadership ○ Managing stress, conflict resolution, and balancing work-life through Gita's teachings	01	15

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	2. Management Practices Based on the Vedas ○ The role of knowledge (Vidya) in management ○ The concept of cooperation and collaboration (Saha-Atma) ○ Applying Vedic principles to build team dynamics and organizational culture 3. The Teachings of Chanakya (Kautilya) ○ Principles of governance and management ○ Ethics and strategy in management: Niti and Artha ○ Leadership and diplomacy: Insights from <i>Arthashastra</i> 4. The Role of Yoga and Meditation in Leadership and Decision-Making ○ Personal development through meditation ○ The link between mindfulness and management effectiveness		
3	Unit 3: Key Indian Values in Management (3 weeks) 1. The Concept of Dharma in Business ○ Ethical decision-making and moral leadership ○ Importance of transparency, accountability, and social responsibility ○ Application in rural enterprises and small businesses 2. Sustainability and Corporate Social Responsibility (CSR) ○ Indian concept of "Sustainable Growth" (Samasthiti) ○ CSR in the Indian context: Traditional models of charity and community welfare ○ Rural businesses and sustainable agricultural practices 3. Role of Family and Community in Rural Management ○ Traditional family businesses in India ○ Community-driven management models in rural areas The importance of trust and social capital in rural businesses	01	15
4	Unit 4: Leadership and Decision-Making Based on Indian Ethos (3 weeks) 1. Leadership in Indian Context ○ Understanding leadership through Indian role models: Mahatma Gandhi, Swami Vivekananda, Ratan Tata	01	15

	○ Leadership styles: Servant leadership and value-based leadership ○ Empowering employees through shared values and vision 2. Ethical Decision Making in Management ○ Ethical dilemmas in rural businesses and enterprises ○ Decision-making frameworks: Integrating wisdom from Indian ethics and modern management tools ○ Case studies of rural entrepreneurs who have applied ethical principles successfully 3. Human Resource Management and Indian Wisdom ○ Employee well-being and holistic development ○ Indian concept of "Integral Humanism" and its application to HRM ○ Managing employee loyalty, trust, and motivation in rural settings		
	Total	04	60

Access to the Course

The course is available for all the students admitted for Third Year Bachelor of Commerce.

Methods of Assessment

The assessment pattern would be 40:60, 60% for Semester End Examination (SEE) and 40% for Continuous Internal Assessment (CIA). The structure of the SEE and CIA would be as recommended by the Board of Studies and approved by the Board of Examination and the Academic Council of the college.

Term End Evaluation (60 Marks) Question Paper Pattern

Time: 2 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	MCQs or concepts	12
Q.2	I	Solve any Two out of Three	12
Q.3	II	Solve any Two out of Three	12
Q.4	III	Solve any Two out of Three	12
Q.5	IV	Solve any Two out of Three	12
Total			60

Internal evaluation (40 Marks)

Sr. No.	Description	Marks
1	Mid Term Examinations	20
2	Active Participation in teaching learning Process	10
3	Subject related activities as assigned by the teacher	10
Total		40

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References :

1. **Radhakrishnan, S.** – *The Bhagavad Gita*
2. **Kautilya (Chanakya)** – *Arthashastra*
3. **S. Ramakrishnan** – *Indian Ethos and Values in Management*
4. **Subramanian, C.** – *Indian Culture and Management: Theoretical Perspectives*
5. **Sumantra Ghoshal & Christopher A. Bartlett** – *Managing Across Borders: The Transnational Solution*