

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Financial Accounting-V
(Semester – VI)**

Programme: B. Com (Accounting and Finance)

**Syllabus for 4 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: **Financial Accounting-V**

Sr. No.	Heading	Particulars
1	Description of the course:	Financial accounting is essential in today's business world, ensuring companies comply with legal and regulatory requirements. It provides clear information on performance, assets, liabilities, and cash flow to stakeholders like investors, management, and the government. It also supports corporate restructuring processes such as amalgamation, absorption, external reconstruction, internal reconstruction, buyback of shares, and liquidation, helping businesses make informed financial decisions and stay compliant.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> To familiarize students with the legal framework and regulatory provisions surrounding buybacks, particularly under Section 68 of the Companies Act. To Demonstrate the ability to perform accounting entries related to amalgamation, absorption, and reconstruction, ensuring compliance with accounting standards To introduce students to the concept and need for internal reconstruction in corporate financial management. To equip students with practical knowledge and skills necessary to manage business closure procedures, including liquidation and winding up processes.
8	Course Outcomes:	<ol style="list-style-type: none"> To analyze the impact of buybacks from a regulatory and legal perspective, including shareholder protections and the company's responsibilities. To apply the accounting procedure as stated under AS- 14 for amalgamation, absorption, and external reconstruction. To apply the accounting procedures for internal reconstruction, including journal entries, capital reduction accounts, and the preparation of post-reconstruction balance sheets. To Follow the legal procedure with respect to winding up of a Company and apply the accounting procedure for Liquidation of companies.
9	Modules	
	Module 1:Buy Back of Shares	(15 Hours)
	<ul style="list-style-type: none"> Company law/Legal Provision ,Modes of Buyback Sources of Buyback (Section 68(1)) Compliance of condition (Section 68) Cancellation of shares Bought back Practical sums 	
	Module 2: Amalgamation, Absorption and External Reconstruction	(15 Hours)

	<ul style="list-style-type: none"> • Introduction, types of Amalgamation • Methods of Accounting for Amalgamation • Purchase Consideration (Net Asset Method, Net Payment Method and Lump sum Method) • Accounting Procedure (Transferor and Transferee Company) • Practical sums
	<p>Module 3: Internal Reconstruction (15 Hours)</p> <ul style="list-style-type: none"> • Meaning, Need and Methods for Internal Reconstruction • Reconstruction Scheme and Legal Procedure: • Accounting Procedure: Accounting situations, Entries on Internal Reconstruction Pro-forma Capital Reduction/Reconstruction Account and Balance Sheet after reconstruction • Journal, Capital Reduction Account and Balance Sheet • Practical sums
	<p>Module 4: liquidation of Companies (15 Hours)</p> <ul style="list-style-type: none"> • Meaning and Modes of Winding up: Compulsory and Voluntary/ Winding up by Tribunal • Insolvency and Bankruptcy Code • Statement of Affairs (Section 274) • Liquidator's Final Statement of Account • Practical sums
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • Corporate Accounting – Dr. V.K. Goyal Publisher: Excel Books Publication Pvt. Ltd. Edition: 1st (2007) Location: New Delhi • Corporate Accounting – Dr. S.N. Maheshwari & Dr. S.K. Maheshwari Publisher: Vikas Publishing House Pvt. Ltd. Edition: 5th Location: New Delhi • Financial Accounting for Managers – T.P. Ghosh Publisher: Taxmann's Edition: 4th (2009) Location: New Delhi • Corporate Accounting – Bhushan Kumar Goyal Publisher: International Book House Pvt. Ltd. Edition: 4th (2017) Location: New Delhi • Corporate Accounting – Bhushan Kumar Goyal Publisher: International Book House Pvt. Ltd. Edition: 1st (2013) Location: New Delhi • Corporate Accounting – P.C. Tulsian Publisher: Tata McGraw Hill Publishing Co. Ltd. Edition: 1st (2007) Location: New Delhi

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-2	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-3	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-4	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks

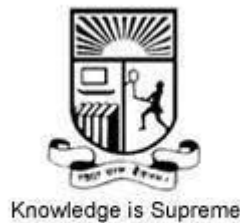
Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Financial Management-II
(Semester – VI)**

Programme: B.Com (Accounting and Finance)

**Syllabus for 4 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: Financial Management- II

Sr. No.	Heading	Particulars
1	Description of the course:	The Financial Management course provides a comprehensive understanding of corporate finance strategies, asset valuation, investment decision-making, and financial risk management. The course is designed to equip students with theoretical insights and practical applications in key areas such as mergers and acquisitions, asset-based financing, working capital management, and portfolio optimization. By integrating financial models and valuation techniques, students will develop analytical skills essential for making informed business decisions.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> To provide a foundational understanding of mergers and acquisitions, including their types and strategic significance. To apply financial models such as Net Present Value (NPV) and Internal Rate of Return (IRR) in evaluating asset-based financing. To provide an in-depth understanding of working capital financing instruments, including trade credit, bank credit, commercial papers, and factoring. To evaluate asset pricing models such as the Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory
8	Course Outcomes:	<ol style="list-style-type: none"> To Analyze financial data to assess the viability of mergers. To Compare and Assess the financial viability of transactions Evaluate the various forms and security modes of bank credit. Assess the effectiveness of CAPM and APT in pricing financial assets.
9	Modules	
	Module 1: Merger and Acquisition	(15 Hours)
	<ul style="list-style-type: none"> Introduction, Types of Merger and Acquisition Merger and benefits of merger and acquisition. EPS, MPS and Book value commonly used bases for determining the exchange ratio. Evaluation of Merger-Practical sums 	
	Module 2: Asset based Financing	(15 Hours)
	<ul style="list-style-type: none"> Introduction of lease financing - Concepts and Classification Types of Leases, significance and Limitations Hire purchase- Parties to a hire purchase contract and financial evaluation Practical sums on hire purchase(NPV IRR) 	
	Module 3: Working capital Financing	(15 Hours)

	<ul style="list-style-type: none"> • Introduction features and characteristics of trade credit, bank credit, commercial papers certificate of deposit and factoring • Bank credits – Forms of credit and modes of security • Commercial papers –features, functions, types, benefits and Factoring v/s Bill Discounting. • Practical sums on factoring. <p>Module 4: Portfolio Theory and Asset Pricing Models (15 Hours)</p> <ul style="list-style-type: none"> • Introduction to Portfolio Theory – Portfolio return & risk (Two-asset case), diversification benefits. • Risk and Return Analysis – Systematic vs. unsystematic risk, portfolio risk calculation, correlation & covariance. • Modern Portfolio Theory (MPT) – Markowitz model, efficient frontier, Capital Market Line (CML). • Asset Pricing Models – • CAPM: Assumptions, formula, Security Market Line (SML), beta & risk-return tradeoff. • APT: Multi-factor pricing model, comparison with CAPM.
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • "Financial Management: Theory and Practice" – Prasanna Chandra Publisher: McGraw Hill Education Edition: 10th (2019) Location: New Delhi • "Financial Management: Principles and Applications" – Titman, Keown, Martin & Dhanesh Kumar Publisher: Pearson Education Edition: 13th (2017) Location: New Delhi • "Fundamentals of Financial Management" – Eugene F. Brigham & Joel F. Houston Publisher: Cengage Learning Edition: 15th (2018) Location: New Delhi • "Financial Management" – I.M. Pandey Publisher: Vikas Publishing House Pvt. Ltd. Edition: 11th (2015) Location: New Delhi • "Corporate Finance" – Stephen A. Ross, Randolph W. Westerfield & Jeffrey F. Jaffe Publisher: McGraw Hill Education Edition: 12th (2019) Location: New Delhi • "Essentials of Financial Management" – Van Horne & Wachowicz Publisher: Pearson Education Edition: 3rd (2010) Location: New Delhi

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-2	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-3	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-4	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks

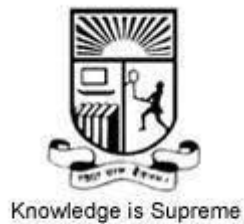
Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Accounting Ethics
(Semester – VI)**

Programme: B.Com (Accounting and Finance)

**Syllabus for 2 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: Accounting Ethics

Sr. No.	Heading	Particulars
1	Description of the course:	This course explores accounting ethics, professional responsibilities, and regulatory frameworks. It covers ethical principles, auditor ethics, financial reporting ethics, fraud prevention, corporate governance, and taxation ethics. Learners will analyze legal frameworks, emerging ethical challenges, and enhance decision-making skills through case studies and debates.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To provide students with a thorough understanding of accounting ethics, professional responsibilities, and ethical considerations in financial reporting. 2. To equip learners with knowledge of fraud prevention, corporate governance, legal frameworks, and emerging ethical challenges in accounting.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will develop an understanding of accounting ethics, professional codes of conduct, and auditor responsibilities. 2. Learners will be able to analyze fraud prevention mechanisms, regulatory frameworks, and emerging ethical risks in accounting.
9	Modules	
	Module 1: Accounting Ethics & Professional Responsibilities (15 Hours)	
	<ul style="list-style-type: none"> • Introduction to Accounting Ethics • Professional Codes of Conduct & Auditor Ethics • Financial Reporting Ethics & Earnings Management 	
	Module 2: Fraud Prevention, Regulatory Frameworks & Emerging Ethical Challenges. (15 Hours)	
	<ul style="list-style-type: none"> • Corporate Governance & Whistleblowing • Taxation Ethics & International Compliance • Legal & Regulatory Frameworks for Accounting Ethics • Emerging Ethical Risks in Accounting • Final Case Study & Ethical Debates 	
10	Reference Books: <ol style="list-style-type: none"> 1. Accounting Ethics Author(s): Ronald F. Duska, Brenda Shay Duska & Kenneth W. Kury Publisher: Wiley 	

	<p>Edition: Latest Edition Location: New Delhi</p> <p>2. Ethical Obligations and Decision Making in Accounting Author(s): Steven M. Mintz & Roselyn E. Morris Publisher: McGraw Hill Edition: Latest Edition Location: New Delhi</p> <p>3. Auditing and Accounting Ethics Author(s): S.K. Basu Publisher: Pearson Education Edition: Latest Edition Location: New Delhi</p> <p>4. Corporate Governance and Ethics Author(s): Zabihollah Rezaee Publisher: Wiley Edition: Latest Edition Location: New Delhi</p> <p>5. Forensic Accounting and Fraud Examination Author(s): William S. Hopwood, Jay J. Leiner & George R. Young Publisher: McGraw Hill Edition: Latest Edition Location: New Delhi</p>
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Evaluation Pattern

Continuous Evaluation:	40%
Semester End Examination:	60%

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	
Q-2	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	

Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Cost and Management Audit
(Semester – VI)**

Programme: B.Com (Accounting and Finance)

**Syllabus for 4 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: Cost and Management Audit

Sr. No.	Heading	Particulars
1	Description of the course:	This course provides a comprehensive understanding of cost audit, management audit, internal control, forensic audit, and anti-money laundering. It covers regulatory frameworks, audit procedures, risk management, and fraud detection techniques. Students will learn to evaluate cost records, business functions, internal controls, and financial compliance while gaining expertise in forensic auditing and financial crime prevention. This course prepares learners for careers in audit, compliance, and financial risk management, ensuring integrity and efficiency in corporate governance.
2	Vertical:	Major Electives
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To provide a comprehensive understanding of cost audit principles, regulations, and reporting requirements. 2. To equip learners with knowledge of management audit techniques for assessing efficiency, corporate image, and information security. 3. To develop expertise in internal control, internal audit, and operational audit for ensuring compliance and risk management. 4. To introduce learners to forensic auditing and anti-money laundering techniques, enabling fraud detection and financial crime prevention.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to analyze and interpret cost audit reports, ensuring regulatory compliance and accurate financial reporting. 2. Learners will gain the ability to conduct management audits across different business functions to assess organizational efficiency. 3. Learners will develop the skills to evaluate internal control systems and operational audits for effective risk management. 4. Learners will be able to apply forensic auditing techniques and anti-money laundering measures to detect financial fraud and misconduct.
9	Modules	
	Module 1: Cost Audit	(15 Hours)
	<ul style="list-style-type: none"> • Basics of Cost Audit & Regulations – Meaning, objectives, benefits, and legal provisions under the Companies Act. • Companies (Cost Records and Audit) Rules, 2014 – Applicability, maintenance of cost records, and regulatory updates. • Cost Auditor & Standards – Appointment, responsibilities, ethical considerations, and Cost Accounting Standards (CAS)., Cost Audit Process & Documentation, Audit planning, execution, risk assessment, and compliance with Cost Auditing Standards. 	

	<p>Module 2: Management Audit (15 Hours)</p> <ul style="list-style-type: none"> • Management Audit & Reporting – Objectives, scope, and reporting issues in management audits. • Audit in Business Functions – Evaluation of finance, operations, HR, and marketing efficiency. • Corporate Image Assessment – Analysis of brand reputation, stakeholder perception, and ethical practices. <p>Module 3: Audit of Service Organizations (15 Hours)</p> <ul style="list-style-type: none"> • Internal Control & Internal Audit – Risk management, compliance, and efficiency assessment. • Operational Audit & Compliance – Evaluating business operations under the Companies Act, 2013. • Audit of Service Organizations – Assessing controls in banking, healthcare, and IT sectors. <p>Module 4: Forensic Audit and Anti-Money Laundering (15 Hours)</p> <ul style="list-style-type: none"> • Introduction to Forensic Audit: Meaning, scope, and importance in financial investigations. • Objectives and Purpose: Detecting fraud, financial misstatements, and corporate misconduct. • Techniques and Tools: Digital forensics, data analytics, forensic accounting techniques. • Legal Framework and Regulations: Laws governing forensic audits in different jurisdictions
9	<p>Reference Book:</p> <ol style="list-style-type: none"> 1. Cost and Management Audit – N.K. Gupta & Deepak Gupta <ul style="list-style-type: none"> ○ Publisher: Bharat Law House ○ Edition: Latest Edition (Updated regularly) 2. Cost Audit and Management Audit – Ravi M. Kishore <ul style="list-style-type: none"> ○ Publisher: Taxmann Publications ○ Edition: Latest Edition 3. Cost Audit & Operational Audit – V. Balachandran <ul style="list-style-type: none"> ○ Publisher: Sultan Chand & Sons ○ Edition: Latest Edition 4. Guidance Note on Cost Audit & Compliance Report – The Institute of Cost Accountants of India (ICMAI) <ul style="list-style-type: none"> ○ Publisher: ICMAI ○ Edition: Latest (as per amendments in the Companies Act & Cost Accounting Records Rules)

Evaluation Pattern

Continuous Evaluation:	40%
Semester End Examination:	60%

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question /Theory Question	08 Marks
	B. Practical Question /Theory Question	07 Marks
	OR	
	C. Practical/ Theory Question	08 Marks
Q-2	D. Practical/ Theory Question	07 Marks
	A. Practical Question /Theory Question	08 Marks
	B. Practical Question /Theory Question	07 Marks
	OR	
Q-3	C. Practical/ Theory Question	08 Marks
	D. Practical/ Theory Question	07 Marks
	A. Practical Question /Theory Question	08 Marks
	B. Practical Question /Theory Question	07 Marks
Q-4	OR	
	C. Practical/ Theory Question	08 Marks
	D. Practical/ Theory Question	07 Marks

Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Financial Analysis and Business Valuation
(Semester – VI)**

Programme: B.Com (Accounting and Finance)

**Syllabus for 4 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: Financial Analysis and Business Valuation

Sr. No.	Heading	Particulars
1	Description of the course:	Financial Analysis and Business Valuation equips students with skills to assess a company's financial health and value. The course covers financial modeling, project appraisal, statement analysis, ratio analysis, forecasting, and valuation methods like DCF. Through practical exercises, students gain hands-on experience in business valuation and financial decision-making.
2	Vertical:	Major Electives
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To enable students to understand the use of financial functions like NPV and IRR in evaluating project feasibility. 2. To provide students with the tools needed for analyzing financial statements, including income statements, balance sheets, and cash flow statements. 3. To familiarize students with key valuation models, including discounted cash flow (DCF) and free cash flow valuation techniques. 4. To provide students with the skills to apply asset and liability valuation techniques in real business contexts.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. To create and apply financial models to assess the feasibility and profitability of business projects 2. To evaluate financial performance using trend analysis and common-size financial statements. 3. To apply valuation techniques to determine the value of businesses or projects in various scenarios. 4. To assess the strategic impact of asset and liability valuation on financial decision-making and corporate strategy.
9	Modules	
	Module 1: Financial Modeling for project Appraisal.	(15 Hours)
	<ul style="list-style-type: none"> • Meaning, features and characteristics of Financial Modelling • Applications of Financial Modelling and Financial Statement Module area. • Uses of financial Modelling, users of financial models and forecasting techniques. • Use of Functions-NPV and IRR (Practical sums). 	
	Module 2: Financial, Growth Analysis and Sustainable Earning.	(15 Hours)
	<ul style="list-style-type: none"> • Meaning and tools of Financial Analysis • Analysis of Income statement and Balance sheet • Analysis of Financial Statement and Cash Flow Statement. • Concepts of growth Analysis and Evaluation of P/B Ration and P/E Ratios 	

	<ul style="list-style-type: none"> • Practical sums on Financial Analysis(Trend Analysis, Common size statement, Comparative statement) • Practical sums on Ratio Analysis and Cash Flow
	<p>Module 3: Basics of valuation and Valuation models (15 Hours)</p> <ul style="list-style-type: none"> • Introduction to valuation And Valuation Models Principles of valuation and purpose of business valuation. • Uncertainties in Valuation and Role of valuation in business Acquisition. • Discounted Cash Flow Valuation and Free cash flow valuation • Practical sums
	<p>Module 4: Valuation of Assets and Liabilities (15 Hours)</p> <ul style="list-style-type: none"> • Meaning and Importance of Valuation, Principles of Valuation, Factors Affecting Valuation • Significance, objectives of Valuation of fixed assets, valuation of inventories, valuation of investment Valuation of shares. • Practical sums.
9	<p>Reference Book</p> <ol style="list-style-type: none"> 1. Financial Statement Analysis and Security Valuation – Stephen H. Penman <ul style="list-style-type: none"> ○ Publisher: McGraw Hill ○ Edition: 5th (2012) 2. Financial Statement Analysis: A Practitioner's Guide – Martin S. Fridson and Fernando Alvarez <ul style="list-style-type: none"> ○ Publisher: Wiley ○ Edition: 5th (2022) 3. Analysis for Financial Management – Robert C. Higgins <ul style="list-style-type: none"> ○ Publisher: McGraw Hill ○ Edition: 12th (2018) 4. Financial Reporting and Analysis – Charles H. Gibson <ul style="list-style-type: none"> ○ Publisher: Cengage Learning ○ Edition: 13th (2016) 5. The Analysis and Use of Financial Statements – Gerald I. White, Ashwinpaul C. Sondhi, and Dov Fried <ul style="list-style-type: none"> ○ Publisher: Wiley ○ Edition: 3rd (2003) 6. Valuation: Measuring and Managing the Value of Companies – McKinsey & Company Inc., Tim Koller, Marc Goedhart, and David Wessels <ul style="list-style-type: none"> ○ Publisher: Wiley ○ Edition: 7th (2020) 7. Investment Valuation: Tools and Techniques for Determining the Value of Any Asset – Aswath Damodaran <ul style="list-style-type: none"> ○ Publisher: Wiley ○ Edition: 3rd (2012) 8. Business Valuation: Theory and Practice – Vernon Martin <ul style="list-style-type: none"> ○ Publisher: Wiley ○ Edition: 1st (2021) 9. Valuing a Business: The Analysis and Appraisal of Closely Held Companies" – Shannon P. Pratt <ul style="list-style-type: none"> ○ Publisher: McGraw Hill ○ Edition: 5th (2007)

10. **Equity Asset Valuation – Jerald E. Pinto, Elaine Henry, Thomas R. Robinson, and John D. Stowe**
- Publisher: Wiley (CFA Institute Investment Series)
 - Edition: 3rd (2020)

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-2	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-3	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks
Q-4	A. Practical Question	15 Marks
	OR	
	B. Practical/ Theory Question C. Practical/ Theory Question	08 Marks 07 Marks

Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: Indirect Tax

**Programme: Bachelor of Commerce (Accounting & Finance)
Semester: VI**

**Syllabus for 4 Credit Course
From the Academic Year 2026-2027**

Name of the Course: Indirect Tax

Sr. No.	Heading	Particulars
1	Description the course :	An Indirect Tax course covers various topics related to taxes that are not directly borne by the person or business on whom they are imposed, but are ultimately passed on to the final consumer through the price of goods and services. The course includes both theoretical concepts and practical applications of indirect taxation and explains the legal framework as well as the economic impact of such taxes. It provides a comprehensive understanding of how indirect taxes are levied, collected, and administered.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End: 60
7	Course Objectives:	<ol style="list-style-type: none"> 1. To understand the concepts, constitutional provisions, and framework of GST and its role in the Indian economy. 2. To understand the concept of supply under the Goods and Services Tax (GST) regime. 3. To equip with the knowledge necessary to manage ITC effectively and to accurately compute GST liabilities 4. To instill ethical awareness regarding customs regulations and compliance.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will get an enhanced understanding and application of GST laws and regulations 2. Learners will able to calculate the value of supply and understand its significance in determining the GST payable. 3. Learners will able to calculate Input Tax Credit and its computation under GST. 4. Learners will be equipped for career opportunities in indirect taxation across diverse industries and sectors
9	Module 1: Introduction to GST	(15 Hours)
	<ul style="list-style-type: none"> • Introduction to GST –Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act. • Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration • Levy and Collection GST- Charge of GST, , Composite and Mixed Supplies under GST, 	

	<ul style="list-style-type: none"> • Exemption - Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
	Module 2: Concept of Supply (15 Hours)
	<ul style="list-style-type: none"> • Place of Supply • Time of Supply • Value of Supply
	Module 3: Input Tax Credit and Computation of GST (15 Hours)
	<ul style="list-style-type: none"> • Eligibility and conditions for taking Input Tax Credit • Apportionment of credit & Blocked credits Credit in special circumstances • Computation of GST under Inter State supplies and Intra State Supplies Payment of Tax and Refunds and Returns
	Module 4: Custom Act (15 Hours)
	<ul style="list-style-type: none"> • Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods • Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
10	Reference Books: <ol style="list-style-type: none"> 1. "Indirect Taxes" Authors: V. S. Datey Publisher: Taxmann Publications Pvt. Ltd. Year: 2023 (Latest Edition) 2. "GST Law and Practice" Authors: V. S. Datey Publisher: Taxmann Publications Pvt. Ltd. Year: 2023 (10th Edition) 3. "Indirect Taxation" Authors: Raj K. Agrawal and Shivangi Agrawal Publisher: Bharat Law House Year: 2021 4. "Guide to GST" Authors: Monish Bhalla Publisher: Young Global Publications Year: 2017 (2nd Edition) 5. "Goods and Services Tax (GST)" Authors: Dr. Sanjeev Kumar Publisher: Bharat Law House Year: 2020 6. "Principles of GST and Customs Law" Authors: Rakesh Kumar, S. Bhargava Publisher: Cengage Learning Year: 2019

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/ Project Work/ Presentation/ Case Study/ Book Review	20	A learner must be present for each of the sub-components.
	2) Class Test	20	
	Total	40	
13	Format of Question Paper: <p style="text-align: center;">Semester End Examination Question Paper Pattern</p> Maximum Marks: 60 Duration: 2 Hours All Questions are Compulsory Carrying 15 Marks each.		
	Question No	Particular	Marks
	Q-1	Attempt the following: a. Theory/ Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks
	Q-2	Attempt the following: a. Theory/ Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks
	Q-3	Attempt the following: a. Theory/ Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks
	Q-4	Attempt the following: a. Theory/ Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 Marks 08 Marks 07 Marks
	Note: Questions carrying 15 marks may be divided into 7/8 marks between Practical and Theory components. Similarly, questions of 7/8 marks (Practical/Theory) may either be combined into two questions of 10 and 5 marks or presented as one full-length question of 15 marks (Practical/Theory).		

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Ms. Shweta Ghule	
3.	Ms. Bhakti Gangar	

AC –
Item No. –



Knowledge is Supreme

Title of the Course: E-Commerce & Digital Marketing

**Programme: Bachelor of Commerce (Accounting & Finance)
Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)
Semester - VI**

Syllabus for 4 credits

From the Academic Year 2026 - 2027

Name of the Course: E-Commerce & Digital Marketing

Sr. No.	Heading	Particulars
1	Description the course:	E-Commerce & Digital Marketing focuses on buying and selling products or services through online platforms. It explains how businesses use digital tools like websites, social media, and online ads to reach customers. The course helps learners understand online business models, customer behavior, and digital promotion strategies.
2	Vertical:	Minor
3	Type:	Theory
4	Credit:	4
5	Hours Allotted:	60
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: <ol style="list-style-type: none">1. To explain the basic concepts of e-commerce and digital marketing.2. To be able to use digital marketing techniques such as SEO, email marketing, and social media for business promotion.3. To analyze customer online behavior using digital data and metrics.4. To assess the effectiveness of digital marketing campaigns.	
8	Course Outcomes: <ol style="list-style-type: none">1. Learners will be able to explain the basic concepts of e-commerce and digital marketing.2. Learners will be able to use digital marketing techniques such as SEO, email marketing, and social media for business promotion.3. Learners will be able to analyze customer online behavior using digital data and metrics.4. Learners will be able to assess the effectiveness of digital marketing campaigns.	

Modules

Module 1: : Introduction to E-commerce (15 Hours)

- Ecommerce- Meaning, Features of E-commerce, Categories of E-commerce, Advantages & Limitations of E-Commerce, Traditional Commerce & E-Commerce, Ecommerce Environmental Factors: Economic, Technological, Legal, Cultural & Social.
- Factors Responsible for Growth of E-Commerce, Issues in Implementing E-Commerce, Myths of E-Commerce, Impact of E-Commerce on Business, Ecommerce in India.
- Trends in E-Commerce in Various Sectors: Retail, Banking, Tourism, Government, Education, Meaning of M-Commerce, Benefits of M-Commerce, Trends in M-Commerce.

Module 2: E-Business & Applications (15 Hours)

- E-Business: Meaning, Launching an E-Business, Different phases of Launching an E-Business, Important Concepts in E-Business: Data Warehouse, Customer Relationship Management, Supply Chain Management, Enterprise Resource Planning.
- Bricks and Clicks business models in E-Business: Brick and Mortar, Pure Online, Bricks and Clicks, Advantages of Bricks & Clicks Business Model, Superiority of Bricks and Clicks E-Business Applications: E-Procurement, E-Communication, E-Delivery, E-Auction, E-Trading.
- Electronic Data Interchange (EDI) in E-Business: Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI, Website: Design and Development of Website, Advantages of Website, Principles of Web Design, Life Cycle Approach for Building a Website, Different Ways of Building a Website

Module 3: Payment, Security, Privacy & Legal Issues in E-Commerce (15 Hours)

- Issues Relating to Privacy and Security in E-Business, Electronic Payment Systems: Features, Different Payment Systems: Debit Card, Credit Card, Smart Card, E-cash, E-Cheque, E-wallet, Electronic Fund Transfer.
- Payment Gateway: Introduction, Payment Gateway Process, Payment Gateway Types, Advantages and Disadvantages of Payment Gateway.
- Types of Transaction Security • E-Commerce Laws: Need for E-Commerce laws, E-Commerce laws in India, Legal Issues in Ecommerce in India, IT Act 2000.

Module 4: Digital Marketing (15 Hours)

- Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing, Various Activities of Digital Marketing: Search Engine Optimization, Search Engine Marketing, Content Marketing & Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts & Vodcasts.
- Digital Marketing on various Social Media platforms. • Online Advertisement, Online Marketing Research, Online PR.
- Web Analytics, Promoting Web Traffic, Latest developments and Strategies in Digital Marketing.

10	References: <ul style="list-style-type: none"> • Dr. Rinkesh Chheda and Divya Thakur, Principles of Management, Himalaya Publishing House, 3rd edition, 2022. • Y.K Bhushan, Fundamentals of Business & Management, Sultan Chand & Sons, 2016. • V.S.P Rao, Management: Text & Cases, Excel Books, 2nd Revised edition, 2022. • Dr. Neeru Vasishth and Dr. Vibhuti Vasishth, Principles of Management, Taxmann Publications Pvt. Ltd., 1st edition, 2022 • Stephen P. Robbins, Mary Coulter and David Cenzo, Fundamentals of Management, Pearson Education India, 9th edition, 2016. 																
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%															
12	Continuous Evaluation through: (40 Marks) <table border="1" data-bbox="386 699 1243 951" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Component</th> <th style="text-align: center;">Total Marks</th> </tr> </thead> <tbody> <tr> <td>1)Assignment/Case Studies/Book Review/ Research paper</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td>2) Assignment/Presentation/ /Project/Viva-Voce</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td>3)Class Test</td> <td style="text-align: center;">20 Marks</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">40 Marks</td> </tr> </tbody> </table> <p><i>Note: Learner must be Present in all the three exam components of Continuous Evaluation.</i></p>		Component	Total Marks	1)Assignment/Case Studies/Book Review/ Research paper	10 Marks	2) Assignment/Presentation/ /Project/Viva-Voce	10 Marks	3)Class Test	20 Marks	Total	40 Marks					
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**Signatures of Team
Members**

Sr. No	Name	Signature
1.	Prof.(Dr.) Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	
3.	Ms. Shalini Clayton	
4.	Ms. Ashiyana Shaikh	

AC –
Item No. –



Knowledge is Supreme

Title of the Course: Performance Management & Career Planning

**Programme: Bachelor of Commerce (Accounting & Finance)
Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)
Semester - VI**

Syllabus for 4 credits

From the Academic Year 2026 - 2027

Name of the Course: Performance Management & Career Planning

Sr. No.	Heading	Particulars
1	Description the course:	Performance Management & Career Planning is the study of how organizations evaluate, improve, and manage employee performance to achieve goals. It also focuses on helping employees plan and develop their careers through training, appraisal, and growth opportunities.
2	Vertical:	Minor
3	Type:	Theory
4	Credit:	4
5	Hours Allotted:	60
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none">1. To understand various performance appraisal methods and career development practices.2. To apply performance management tools and techniques in real organizational situations.3. To analyze performance appraisal systems and identify gaps in employee performance.4. To evaluate the effectiveness of performance appraisal and career development practices in achieving organizational and employee goals.
8	Course Outcomes:	<ol style="list-style-type: none">1. Learners will be able to understand various performance appraisal methods and career development practices.2. Learners will be able to apply performance management tools and techniques in real organizational situations.3. Learners will be able to analyze performance appraisal systems and identify gaps in employee performance.4. Learners will be able to evaluate the effectiveness of performance appraisal and career development practices in achieving organizational and employee goals.

Modules

Module 1: Performance Management – An Overview (15 Hours)

- Performance Management– Meaning, Features, Components of Performance Management, Evolution, Objectives, Need and Importance, Scope, Performance Management Process, Prerequisites of Performance Management, Linkage of Performance Management with other HR functions, Performance Management and Performance Appraisal, Performance Management Cycle
- Best Practices in Performance Management, Future of Performance Management.
- Role of Technology in Performance Management

Module 2: Performance Management Process (15 Hours)

- Performance Planning – Meaning, Objectives, Steps for Setting Performance Criteria, Performance Benchmarking
- Performance Managing – Meaning, Objectives, Process Performance Appraisal – Meaning, Approaches of Performance Appraisal – Trait Approach, Behaviour Approach, Result Approach
- Performance Monitoring–Meaning, Objectives and Process Performance Management Implementation – Strategies for Effective Implementation of Performance Management, Linking Performance Management to Compensation Concept of High Performance Teams

Module 3: Ethics, Under Performance and Key Issues in Performance Management (15 Hours)

- Ethical Performance Management - Meaning, Principles, Significance of Ethics in Performance Management, Ethical Issues in Performance Management, Code of Ethics in Performance Management, Building Ethical Performance Culture, Future Implications of Ethics in Performance Management
- Under Performers and Approaches to Manage Under Performers, Retraining Key Issues and Challenges in Performance Management • Potential Appraisal: Steps, Advantages and Limitations.
- Pay Criteria -Performance related pay, Competence related pay, Team based pay, Contribution related pay.

Module 4: Career Planning and Development (15 Hours)

- Career Planning - Meaning, Objectives, Benefits and Limitations, Steps in Career Planning, Factors affecting Individual Career Planning, Role of Mentor in Career Planning, Requisites of Effective
- Career Planning Career Development – Meaning, Role of employer and employee in Career Development, Career Development Initiatives
- Role of Technology in Career Planning and Development Career Models – Pyramidal Model, Obsolescence Model, Japanese Career Model New Organizational Structures and Changing Career Patterns

10	References: <ul style="list-style-type: none"> • Shashi K. Gupta, Rosy Joshi, Human Resource Management, Kalyani Publishers. 2018 • Armstrong, Michael, Barons, Performance Management, Jaico Publishers 2008 • Robert Bacal, Performance Management, McGraw-Hill Education, 2007 • T.V. Rao, Performance Management and Appraisal Systems: HR Tools for Global Competitiveness, Response Books, New Delhi, 2007. • Davinder Sharma, Performance Appraisal and Management, Himalaya Publishing House. 2016 																
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%															
12	Continuous Evaluation through: (40 Marks) <table border="1" data-bbox="386 674 1208 947" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Component</th> <th style="text-align: center;">Total Marks</th> </tr> </thead> <tbody> <tr> <td>1)Assignment/Case Studies/Book Review/ Research paper</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td>2) Assignment/Presentation/ /Project/Viva-Voce</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td>3)Class Test</td> <td style="text-align: center;">20 Marks</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">40 Marks</td> </tr> </tbody> </table> <p><i>Note: Learner must be Present in all the three exam components of Continuous Evaluation.</i></p>		Component	Total Marks	1)Assignment/Case Studies/Book Review/ Research paper	10 Marks	2) Assignment/Presentation/ /Project/Viva-Voce	10 Marks	3)Class Test	20 Marks	Total	40 Marks					
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**Signatures of Team
Members**

Sr. No	Name	Signature
1.	Prof.(Dr.) Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	
3.	Ms. Shalini Clayton	
4.	Ms. Ashiyana Shaikh	

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: Risk Management in Insurance

Programmes:	Bachelor of Commerce (Management Studies)
	Bachelor of Commerce (Accounting & Finance)
	Bachelor of Commerce (Financial Markets)

(Semester – VI)

**Syllabus for 4 Credit Course
From the Academic Year 2026 – 2027**

Name of the Course: Risk Management in Insurance

Sr. No.	Heading	Particulars
1	Description of the course:	Studying risk management in insurance provides insurers with the knowledge and tools necessary to identify, assess, mitigate, and transfer risks effectively, leading to improved financial stability, profitability, and customer satisfaction and customer protection within the insurance industry.
2	Vertical:	Minor Elective
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To help learners to understand the concept of insurance business. 2. To help learners to learn about the different insurance intermediaries 3. To help learners to understand the General Insurance, Health Insurance, and Life Insurance 4. To help learners to understand how to Manage Risk in Insurance Business
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand the concept of insurance business. 2. Learners will be able to understand about the different insurance intermediaries. 3. Learners will be able to understand the General Insurance, Health Insurance, and Life Insurance. 4. Learners will be able to understand how to Manage Risk in Insurance Business.
9	Modules	
	Module I: Introduction to Insurance Business (15 Hours)	
	<ul style="list-style-type: none"> • Definition, Concept, and Features of Insurance. • Role of Insurance towards Economic Growth. • Difference between Insurance Companies and other Financial Institutions. 	
	Module II: IRDA and Insurance Intermediaries (15 Hours)	
	<ul style="list-style-type: none"> • Insurance Regulatory and Development Authority (IRDA)-Objectives, Statutory Powers, and Functions of IRDA. • Introduction, Role of various intermediaries in the Insurance Business, like Agents, TPAs, Surveyors. Insurance Agents, Corporate Agents, Surveyors and Loss Assessors 	
	Module III: General Insurance, Health Insurance, and Life Insurance (15 Hours)	
	<ul style="list-style-type: none"> • Principles, General Insurance Products • Concept and Types of Health Insurance Policies • Principles of Life Insurance, Types of Life Insurance Products 	
	Module IV: Managing Risk in Insurance Business (15 Hours)	

- | | |
|--|---|
| | <ul style="list-style-type: none">• Risk Management• Insurance Planning• Factors affecting Risk Profile of Insurers |
|--|---|

10

References Books:

1. Anil Khanna - "Risk Management in Insurance: Emerging Trends and Innovations" - 2022.
2. David Brown - "Risk Management in Insurance: Challenges and Opportunities" 2020.
3. Jane Smith - "Risk Management in Insurance: Techniques and Applications" - 2019.
4. Karen Paulson - "Risk Management in Insurance: Market Trends and Insights" - 2020.
5. M. N. Mishra - "Risk Management in Insurance: Principles and Practices" - 2021.
6. Michael Johnson - "Advanced Topics in Risk Management in Insurance" - 2021.
7. Peter Jones "Risk Management in Insurance: Regulatory Framework and Industry Perspectives" - 2021.
8. Ravi Prasad - "Risk Management in Insurance: Legal and Compliance Considerations" - 2021.
9. S. K. Pradhan - "Principles of Risk Management in Insurance" - 2020.
10. Sanjay Gupta - "Risk Management in Insurance Handbook: Best Practices for Insurers and Policyholders" - 2022.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Class Test/ Assignment/Project Work/Presentation/Case Study/ Book Review	40

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Case Study Based Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Case Study Based Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Case Study Based Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Case Study Based Question	15 Marks

Signature of Team Members

Sr. No.	Name	Signature
1	Ms. Disha Wadhwa	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Title of the Course: Financial Technologies

Programmes: (Semester VI)	
1	Bachelor of Commerce (Management Studies)
2	Bachelor of Commerce (Accounting and Finance)
3	Bachelor of Commerce (Banking and Insurance)

Syllabus for 4 Credits

From the Academic Year: A.Y. 2026 - 2027

Name of the Course: Financial Technologies

Sr. No.	Heading	Particulars
1	Description of the Course:	This course introduces students to the evolving field of financial technologies (FinTech). It covers key aspects of digital finance, such as block chain, digital payments, peer-to peer lending, robo-advisors, and regulatory challenges. The course emphasizes the integration of traditional financial systems with innovative technology, focusing on the practical applications and future trends in financial services. The course aims to equip students with the skills necessary to understand and leverage FinTech in the modern financial landscape.
2	Vertical:	Minor
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Marks Semester End: 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To understand the basics of financial technologies (FinTech) and their impact on finance. 2. To explore key FinTech components like digital payments, block chain, and robo advisors. 3. To learn how FinTech is applied in financial markets and services. 4. To understand the challenges and regulations related to FinTech innovations.
8	Course Outcomes:	<p>By the end of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Understand the role of FinTech in changing financial services. 2. Explain the key FinTech components such as digital payments and block chain. 3. Understand how FinTech works in real-world financial markets. 4. Understand the challenges and regulations around new financial technologies.

9	Modules:
	Module 1: Introduction to Financial Technologies (15 Hours)
	<ul style="list-style-type: none"> • Overview of Financial Technologies (FinTech) • Evolution of FinTech and its Impact on Traditional Finance • Key Components of FinTech (Digital Payments, Blockchain, Crowdfunding, RoboAdvisory) • Role of FinTech in Financial Inclusion
	Module 2: Digital Payments and Blockchain Technology (15 Hours)
	<ul style="list-style-type: none"> • Digital Payment Systems (UPI, Mobile Wallets, Cryptocurrencies) • Payment Gateways and Their Working • Introduction to Blockchain Technology • Applications of Blockchain in Finance (Cryptocurrencies, Smart Contracts, Distributed Ledgers)
Module 3: Peer-to-Peer Lending and Crowdfunding (15 Hours)	
<ul style="list-style-type: none"> • Introduction to Peer-to-Peer Lending (P2P Lending) • How P2P Lending Platforms Work • Risks and Benefits of P2P Lending • Crowdfunding: Types (Equity, Donation-based, Reward-based) and Platforms (Kickstarter, Indiegogo) • Regulatory Issues and Legal Challenges in Crowdfunding and P2P Lending 	
Module 4: Robo-Advisory and Artificial Intelligence in Finance (15 Hours)	
<ul style="list-style-type: none"> • Introduction to Robo-Advisors and Their Functioning • The Role of AI in Financial Planning and Wealth Management • Algorithms and Machine Learning in Investment Decisions • Impact of AI on Traditional Financial Services • Regulatory and Ethical Issues in AI-based Financial Products 	

10	References: <ol style="list-style-type: none"> Gomber, P., Kauffman, R. J., Parker, C., & Weber, B. W. (2018). On the Fintech Revolution: Interpreting the Forces of Innovation, Disruption, and Transformation in Financial Services. Springer. Narayan, P., & Saraswat, A. (2020). FinTech: The Impact and Future of Financial Technologies. Wiley. Thakor, A. V. (2020). FinTech, Digital Currency, and the Future of Financial Services. Springer. Tiwari, R., & Buse, S. (2021). FinTech and the Future of Finance. Routledge. Vives, X. (2017). The Regulatory Challenges of FinTech. Oxford University Press. 																
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%															
12	Continuous Evaluation through: (40 Marks) <table border="1" data-bbox="488 716 1240 940" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Component</th> <th style="text-align: center;">Total Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td> <td style="text-align: center;">40 Marks</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">40 Marks</td> </tr> </tbody> </table>		Component	Total Marks	Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks	Total	40 Marks									
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Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks																
Total	40 Marks																
13	Format of Question Paper: <p style="text-align: center;">Question Paper Pattern for Semester End Examination (SEE)</p> <p style="text-align: center;">Maximum Marks: 60 Duration: 2 Hours</p> <table border="1" data-bbox="228 1108 1489 1843" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Q. No.</th> <th style="text-align: center;">Particular</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q-1</td> <td> Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-2</td> <td> Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-3</td> <td> Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-4</td> <td> Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> </tbody> </table> <p>Note : Two Sub-questions of 7.5 Marks each can be of 10 /5 marks or one full length question of 15 Marks</p>		Q. No.	Particular	Marks	Q-1	Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-2	Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-3	Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-4	Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q. No.	Particular	Marks															
Q-1	Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															
Q-2	Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															
Q-3	Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															
Q-4	Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															

Signatures of Team Members

Sr. No	Name	Signature
1.	Ms. Neha Sawant	
2.	Ms. Shivani Revankar	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Cloud Computing

Programmes:

- B.Com (Management Studies)**
- B.C.om (Accounting & Finance)**
- B.Com (Banking & Insurance)**
- B.Com (Financial Markets)**

Semester: VI

**Syllabus for 4 Credits
From the Academic Year 2026-2027**

Name of the Course : Cloud Computing

Sr. No.	Heading	Particulars
1	Description of the Course :	This course provides a comprehensive understanding of the fundamental concepts, technologies, architectures, and applications of Cloud Computing. It introduces students to the evolution of distributed and parallel computing that led to the emergence of cloud computing as a scalable and cost-effective computing paradigm.
2	Vertical :	Minor
3	Type :	Theory
4	Credit:	4 credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: Enable learners to :	<ol style="list-style-type: none"> 1. to the concept of cloud computing in a business environment and help them understand how businesses have evolved from traditional IT systems to cloud-based services for improving efficiency, flexibility, and cost control. 2. role of cloud computing in supporting key business operations such as finance, human resources, customer management, supply chain, digital marketing, and remote collaboration across different business sectors. 3. various cloud business models, service options, and adoption strategies so they can understand how organizations select suitable cloud solutions based on size, needs, and growth stage. 4. awareness of business risks, governance practices, cost management, and compliance issues related to cloud computing, enabling informed decision-making and responsible cloud usage in organizations.
8	Course Outcomes: Learners will be able to :	<ol style="list-style-type: none"> 1. explain cloud computing concepts from a business perspective and identify the reasons why organizations adopt cloud solutions instead of traditional IT systems. 2. describe how cloud services are applied in different business functions and industries, and analyze their role in improving operational efficiency, automation, and business continuity. 3. compare traditional IT setups with cloud-based systems in terms of cost, scalability, maintenance, and flexibility, and understand suitable cloud adoption strategies for startups, SMEs, and large enterprises. 4. recognize business risks associated with cloud usage, understand the importance of SLAs, data security, compliance, and governance, and apply best practices for monitoring performance and managing cloud costs.

9

Modules:-

Module 1: Cloud Computing in Business Environment

(15 Hours)

- Meaning of cloud computing in a business context. Evolution from traditional office IT systems to cloud-based business services, Reasons for cloud adoption by businesses.
- Business-oriented features of cloud computing: Scalability for business growth, flexibility for startups and SMEs, On-demand access to business applications, Pay-as-you-use pricing model
- Comparison of traditional IT setup and cloud services from a business perspective, Cloud ecosystem: service providers, business users, and service partners
- Applications of cloud computing in: Banking and digital payments, E-commerce, Accounting and billing systems, Digital marketing, Remote work and collaboration.

Module 2: Cloud Computing for Business Operations

(15 Hours)

- Cloud computing as a service model for businesses, Use of cloud services in business functions: Finance and accounting management, Customer Relationship Management (CRM), Human Resource Management (HRM), Inventory and supply chain management
- Role of cloud services in business process automation, Business continuity and disaster recovery using cloud services, Benefits of cloud adoption for small, medium, and large enterprises
- Business challenges in cloud usage: Dependence on service providers, Internet connectivity issues, Cost monitoring and control,
- Industry examples of cloud usage in different business sectors.

Module 3: Cloud Business Models and Adoption Strategies

(15 Hours)

- Overview of cloud service models from a business perspective, Selection of cloud solutions based on organizational needs, Public, private, and hybrid cloud usage in business scenarios
- Traditional IT systems versus cloud-based systems: Cost structure, Maintenance responsibility Scalability and flexibility.
- Service Level Agreements (SLA): Service availability, Performance commitment, Customer support and responsibilities,
- Cloud adoption strategies for startups, growing businesses, and enterprises.

Module 4 : Cloud Risk Management and Governance**(15 Hours)**

- Business risks associated with cloud computing, Data security and privacy concerns in cloud environments, Managing access and authorization for employees, Compliance with legal and regulatory requirements
- Trust and reliability of cloud service providers, Security and responsibility clauses in SLAs, Monitoring cloud service performance and usage
- Managing and optimizing cloud service costs
- Best practices for cloud governance in organizations

10	Reference Books: <ul style="list-style-type: none"> • Cloud Computing: Concepts, Technology & Architecture by *Thomas Erl, *Ricardo Puttini & *Zaigham Mahmood – Pearson. • Mastering Cloud Computing by *Rajkumar Buyya, *Christian Vecchiola & *S. Thamarai Selvi – McGraw-Hill Education. • Cloud Computing: A Hands-On Approach by *Arshdeep Bahga & *Vijay Madisetti – Universities Press. 	
11	Internal Continuous Assessment: 40%	Semester End Examination : 60%
12	Continuous Evaluation through: <p style="text-align: center;">Class Test : 20 Marks Assignment : 20 Marks</p> <p style="text-align: center;">Total : 40 Marls</p>	
13	<p style="text-align: center;">Question Paper Pattern for Semester End Examination</p> <p style="text-align: center;">Maximum Marks: 60 Duration: 2 Hrs.</p> <p style="text-align: center;">Note: All questions are compulsory. Each question has an internal choice.</p> <p style="text-align: center;"><i>[Refer to Next Page]</i></p>	

Question Number	Nature of Questions		Maximum Marks
1)	Attempt any 3		
	a)		15
	b)		
	c)		
	d)		
	e)		
2)	Attempt any 3		
	a)		15
	b)		
	c)		
	d)		
	e)		
3)	Attempt any 3		
	a)		15
	b)		
	c)		
	d)		
	e)		
4)	Attempt any 3		
	a)		15
	b)		
	c)		
	d)		
	e)		

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr. Deepak Sharma	
2.	Ms. Vibhuti Barad	
3.	Ms. Sabiha Malik	

Approved by the Academic Council on 11-3-25 item no.4 for the B.Com Programme.

Approved by the BoS in Business Economics on 04-03-2025 Item No. 06 for the B.Com Programme.

Approved by the Academic Council on 14-3-26 item no.04 for the B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology

Approved by the BoS in Business Economics on 27-02-2026 Item No. 05 for the B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Business Economics- (Semester VI): Contemporary Issues of Indian Economy

**Syllabus for 4 credit Course from the academic year 2025-2026 for
B.Com. Programme
Title of the Course: Business Economics- (Semester VI): Contemporary Issues
of Indian Economy**

**Applicable to B.Com in Management Studies, B.Com in Accounting and
Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and
B.Sc. in Information Technology
Wef A.Y. 2026-2027**

Sr. No.	Heading	Particulars
1)	Description the course	<p>The course on offers a comprehensive examination of India's economic trajectory over the past decade or so (2010-2023), focusing on key trends, policy frameworks, and strategic insights that have shaped its development. Designed for students interested in understanding the dynamic landscape of one of the world's fastest-growing economies, the course delves into critical aspects of economic growth, sectoral dynamics, international trade, socioeconomic challenges, and policy responses.</p> <p>Justification for the selection of the period 2010-2023:</p> <ol style="list-style-type: none"> 1) Analyses India's economic performance post-liberalisation with a focus on growth phases and challenges. 2) Evaluates the effects of major reforms such as GST implementation, inflation targeting, digitalisation of the economy and fiscal policy changes. 3) Studies the evolution of agriculture, industry, and services sectors, highlighting sector-specific policies and advancements. 4) Explores India's integration into global markets through trade agreements, FDI trends, and economic diplomacy. 5) Provides insights into contemporary economic issues like inequality, employment dynamics, and environmental sustainability, crucial for policy analysis.
2)	Programme	B.Com.; B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology
3)	Semester	VI
4)	Course/ Subject	Business Economics: Contemporary Issues of Indian Economy.
5)	A.Y.	2025-2026
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	04

9)	Hours Allotted:	60
10)	Marks Allotted:	Total Marks: 100 Continuous Evaluation Marks: 40 Semester End Examination Marks: 60

Course Objectives: By end of this course student should be able to-

- 1) understand the key phases of India's economic growth post-liberalisation, focusing on the factors influencing high growth periods and slowdowns, alongside the evolution of monetary and fiscal policies.
- 2) explore the dynamics of key sectors in the Indian economy, including agriculture, industry, infrastructure, and services, and assess the impact of technological advancements and government initiatives.
- 3) examine India's trade policies, foreign direct investment trends, and the impact of globalisation on economic integration and competitiveness in global markets.
- 4) understand the socioeconomic challenges in India, including inequality, poverty, employment, and environmental sustainability, and examine the effectiveness of government policies in addressing these issues.

Course Outcomes: Upon completion of this course students will be able to:

- 1) critically analyse India's economic growth trajectory in comparison with other emerging economies and evaluate the impact of monetary and fiscal policies on the nation's economic stability.
- 2) assess sector-specific challenges and opportunities, and propose strategies for enhancing sectoral growth and development in the context of technological innovation and policy interventions.
- 3) evaluate the effectiveness of India's trade and FDI policies, and analyse the country's role in global supply chains and its response to geopolitical challenges.
- 4) critically assess the impact of socioeconomic policies on inequality, poverty, and environmental sustainability, and propose policy recommendations for promoting inclusive and sustainable development in India.

Module 1: Macroeconomic Framework of India (15 hours)	
1) Economic Growth and Development	<ol style="list-style-type: none"> a) Growth of the economy during the post-liberalisation phase (2010-2023): High Growth Phase (2012-2013 to 2016-2017), Slow Growth Phase (2017-2018 to 2020-2021) and Recovery of Growth Phase (2021-2022 to 2023-2024). b) Role of government policies in shaping economic growth: Key government initiatives and reforms post-liberalisation, such as Make in India, Digital India, and infrastructure development, and their impact on economic growth during various phases. c) Comparative analysis: India's growth trajectory compared to major emerging economies like China, Brazil, and South Africa. d) Middle Income Trap: Understanding the trap and assessing India's challenges, Structural issues like low productivity, limited

	innovation, and labour market constraints and Government efforts in human capital, technology, and infrastructure to boost growth.
2) Monetary Policy and Inflation	<ul style="list-style-type: none"> a) Evolution of RBI's monetary policy framework since 2010: Shift towards inflation targeting, policy rate changes, and their impacts b) Effectiveness of inflation targeting regime: Analysis of inflation rates, core inflation, and policy responses. c) Inflation trends from 2010 onwards: Analysis of factors influencing inflation, such as food prices, oil prices, and global economic conditions. d) Role monetary inflation management: Evaluation of the RBI's strategies and measures for controlling inflation during periods of economic shocks, such as global financial crises or sudden price spikes in essential commodities, and their effectiveness in maintaining price stability.
3) Fiscal Policy and Public Finance	<ul style="list-style-type: none"> a) Analysis of Union and State budgets (2010-2023): Key expenditure patterns, revenue sources, and fiscal deficits. b) Fiscal reforms: Impact of GST implementation, Direct Tax Code reforms, and FRBM Act amendments. c) Public debt management strategies and sustainability: Trends in public debt levels, debt-to-GDP ratio, and fiscal consolidation efforts. d) Assessment of fiscal policy effectiveness in achieving economic stability: Evaluation of how fiscal policies and budgetary measures have influenced economic stability, including their impact on economic growth, inflation control, and public sector efficiency.
Module II: Sectoral Dynamics (15 hours)	
1) Agriculture and Rural Development	<ul style="list-style-type: none"> a) Agrarian distress: Causes such as land fragmentation, water scarcity, and price volatility; policy interventions and outcomes. b) Technological advancements in agriculture: Adoption of precision farming, biotechnology, and climate-resilient crop varieties. c) Climate change resilience in agriculture: Government policies for sustainable agriculture, irrigation schemes, and crop insurance reforms. d) Impact of rural infrastructure development on agricultural productivity: Analysis of how investments in rural infrastructure, such as roads, storage facilities, and market access, influence agricultural productivity and rural development outcomes.
2) Industry and Infrastructure	<ul style="list-style-type: none"> a) Make in India initiative: Assessment of sector-specific policies, impact on manufacturing growth, and challenges faced by small and medium enterprises (SMEs). b) Role of infrastructure development: Investment in roads, railways, ports, and smart cities; impact on logistics and industrial growth. c) Assessment of the impact of regulatory reforms on industrial growth: Examination of how changes in regulations, such as ease of doing business reforms and industrial policy updates, have influenced the growth and competitiveness of the industrial sector.

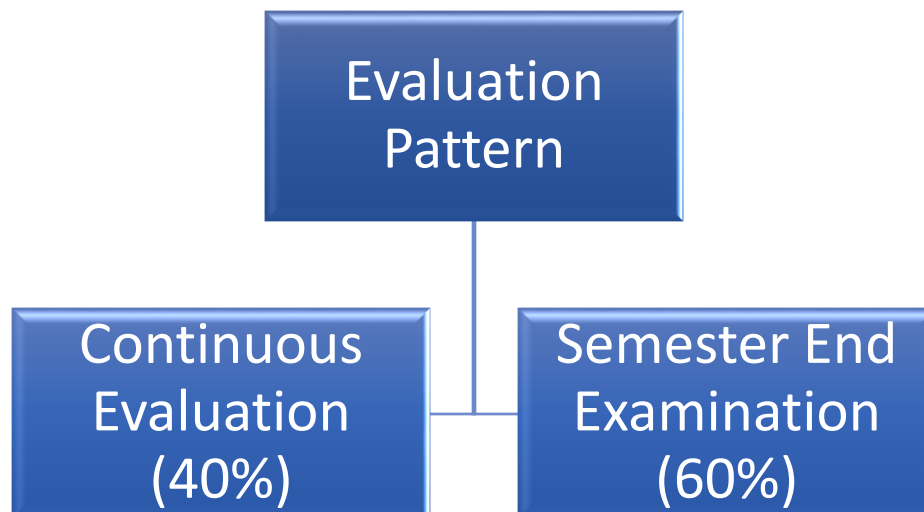
	d) Industry 4.0 and its implications: Adoption of automation, artificial intelligence, and robotics in manufacturing; skill development initiatives.
3) Services Sector and Digital Economy	<p>a) Growth of IT, finance, and healthcare services since 2010: Role in GDP growth, employment generation, and global competitiveness.</p> <p>b) Financial inclusion initiatives: Jan Dhan Yojana, PMJDY, and their impact on banking penetration and rural development.</p> <p>c) Digital economy: Opportunities in e-commerce, digital payments, and cybersecurity challenges; regulatory frameworks and policy initiatives.</p> <p>d) India's Tryst with Tech Independence: The role of Digital Public Infrastructure Framework, the National Quantum Computing Mission, Artificial Intelligence and fabrication of semi-conductors.</p>
Module III: International Trade and Policies (15 hours)	
1) Trade Policy and Agreements	<p>a) Evolution of India's trade policy: Liberalisation measures, FTAs, and changes in tariff structures; impact on import-export trends.</p> <p>b) Bilateral and regional trade agreements: Case studies of agreements with ASEAN, EU, and US; analysis of benefits and challenges.</p> <p>c) WTO negotiations and India's stance: Dispute resolutions, negotiations on services and agriculture, and their implications for Indian trade.</p> <p>d) Impact of trade policy changes on domestic industries: Analysis of how shifts in trade policies, such as tariff adjustments and trade liberalisation measures, have affected various domestic industries, including their competitiveness and growth prospects.</p>
2) Foreign Direct Investment (FDI)	<p>a) Trends in FDI inflows and their sectoral distribution: Analysis of major sectors attracting FDI such as manufacturing, services, and infrastructure.</p> <p>b) Role of FDI in India's Growth Process: Contribution to Economic Growth and Development, Impact on Employment and Skill Development, Technology Transfer and Innovation, Enhancement of Export Competitiveness and Regional Development and Investment Distribution.</p> <p>c) FDI policy reforms: Ease of Doing Business reforms, FDI limits and regulations, and impact on economic growth and employment.</p> <p>d) Strategies to attract and manage FDI inflows: Investor-friendly policies, incentives, and case studies of successful FDI projects.</p>
3) Globalisation and Economics of Integration	<p>a) India in global supply chains: Participation in manufacturing, services, and technology sectors; challenges and opportunities.</p> <p>b) Geopolitical factors influencing India's trade and investment policies: Impact of global events, trade wars, and geopolitical alignments.</p> <p>c) Enhancing competitiveness in global markets: Policy initiatives for skill development, export promotion, and market access in developed and emerging economies.</p>

	d) Globalisation and Its Future for India: Opportunities and Challenges in the Post-Pandemic Global Economy, Impact of Geopolitical Shifts on India's Global Integration and Sustainable Globalisation and India's Role in Climate Policy.
Module IV: Socioeconomic Issues and Policies (15 hours)	
1) Inequality, Poverty, and Social Justice	<p>a) Intersection of economic growth and social equity: Examination of how economic growth affects social equity, including the balancing act between promoting economic development and addressing income inequality and social disparities.</p> <p>b) Trends in income and wealth inequality: Impact of economic policies on income distribution, Gini coefficient analysis.</p> <p>c) Poverty alleviation programmes: Assessment of schemes like MGNREGA, PMAY, and their effectiveness in reducing poverty.</p> <p>d) Social justice initiatives: Legal reforms, affirmative action policies, and challenges in achieving social inclusivity.</p>
2) Employment and Labour Market	<p>a) Employment trends and challenges in India since 2010: Analysis of formal and informal sector employment, youth unemployment rates.</p> <p>b) Informal sector dynamics: Size, composition, and policy interventions for informal sector workers.</p> <p>c) Skill development initiatives: Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Skill India Mission, and their role in bridging skill gaps and enhancing employability.</p> <p>d) Future of work and emerging job trends: Analysis of how technological advancements, automation, and digitalisation are shaping the future of work in India, including the creation of new job opportunities and the transformation of existing ones.</p>
3) Environmental Sustainability and Policies	<p>a) Impact of climate change on India's economy: Vulnerability assessment, sectors affected, and adaptation strategies.</p> <p>b) Sustainable development goals: Progress in achieving SDGs related to clean energy, sustainable cities, and climate action.</p> <p>c) Role of green finance in promoting sustainability: Examination of how green finance, including investment in sustainable projects and green bonds, supports environmental sustainability and the transition to a low-carbon economy in India.</p> <p>d) Policies for balancing economic growth with environmental conservation: Environmental regulations, pollution control measures, and renewable energy initiatives.</p>

References:

1. Balakrishnan, P. (2010). *Economic growth in India: History and prospect*. Oxford University Press.
2. Bardhan, P. (1998). *The political economy of development in India* (2nd ed.). Oxford University Press.

3. Basu, K., & Maertens, A. (Eds.). (2011). *The new Oxford companion to economics in India* (Vol. 1 & 2). Oxford University Press.
4. Datt, R., & Sundharam, K. P. M. (2021). *Indian economy* (75th ed.). S. Chand & Company.
5. Kapila, U. (2020). *Indian economy: Performance and policies* (20th ed.). Academic Foundation.
6. Kapila, U. (2024). *Indian economy since independence: A comprehensive and critical analysis of India's economy, 1947-2024* (35th ed.). Academic Foundation.
7. Misra, S. K., & Puri, V. K. (2021). *Indian economy* (40th ed.). Himalaya Publishing House.
8. Mohan, R. (Ed.). (2017). *India transformed: 25 years of economic reforms*. Penguin India.
9. Panagariya, A. (2008). *India: The emerging giant*. Oxford University Press.
10. Rangarajan, C. (Ed.). (2014). *Selected essays on Indian economy*. Academic Foundation.
11. **World Bank.** (2024). *World development report 2024: The Middle-Income trap*. World Bank. <https://openknowledge.worldbank.org/bitstreams/8dca4aff-e0f5-4865-b245-ec9c4583aa60/download>



Continuous Evaluation

(A)	
Book Review	Any one
Article Review	
Research Project	
(B)	
Class Test	Compulsory

Continues Evaluation Research Project Component

Research Project Rules and Guidelines

1. Topic Selection

- Choose **one topic only** from the provided list given against your **ROLL NUMBER ONLY**.
- Change in topic will **NOT BE ALLOWED**.

2. Project Format

Each project must include the following sections:

Section	Description
Cover Page	Title, Student Name, Roll Number, Class, College, and Date
Index	List of sections with page numbers
Introduction	Brief background and significance of the topic
Objectives	Clearly state 2–3 aims of your research
Methodology	Mention how you collected data (primary/secondary), sample size, tools used
Data Analysis	Use tables, graphs, or charts to explain findings
Interpretation	Explain your results in simple terms
Conclusion	Summarise key insights; suggest improvements or actions
References	Books, articles, websites (follow proper citation style)
Appendix (if any)	Include survey questionnaires, raw data, etc.

THE PROJECT REPORT MUST BE HAND WRITTEN IN THE BOOK LET AUTHORISED BY THE COLLEGE. USE BLUE INK.

3. Data Collection

- Projects must be based on **real-world examples, data, or observations**.
- Data may be collected through:
 - Online research (reliable websites, economic reports, articles)
 - Small surveys (questionnaire/interview)
 - Case studies (small businesses, startups, etc.)
- Cite all sources properly.

4. Page Limit & Presentation

- **Page Count:** 15 pages (including appendices).
- Ensure **neatness, clarity, and logical flow** of ideas.
- You are free to **affix** relevant pics or draw diagrams.

Question Paper Pattern of Semester End Examination (SEE)

Max. Marks: 60

Max.Duration: 2 hours

All questions are compulsory

			MAX.MARKS
Q.1	a)		MODULE I (5)
	b)		(5)
	c)		(5)
Q.2	a)		MODULE II (5)
	b)		(5)
	c)		(5)
Q.3	a)		MODULE III (5)
	b)		(5)
	c)		(5)
Q.4	a)		MODULE IV (5)
	b)		(5)
	c)		(5)

Notes sub-question a, b and c can be on the following:

- Definitions
- Short-answers
- Explanatory notes
- Caselets and/or numerical problems requiring use of quantitative and/or qualitative methodology to find solutions.

Approved by the Academic Council on 14-3-26 item no. 04

Approved by the BoS in Maths

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Linear Algebra

Programme:

**Bachelor of Commerce(Management Studies)
Bachelor of Commerce (Accounting & Finance)
Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)
Bachelor of Science (Information Technology)**

(Semester – VI)

**Syllabus for 04 Credit Course
From the Academic Year 2026 – 2027**

Name of the Course: Probability and Probability Distributions

Sr. No.	Heading	Particulars
1	Description of the course:	Linear algebra is a branch of mathematics that focuses on the study of vector spaces and linear transformations. It deals with systems of linear equations, matrices, determinants, eigenvalues, and eigenvectors. Linear algebra is widely applied in various areas, including computer graphics, machine learning, cryptography, signal processing, control theory, and operations research.
2	Vertical:	Minor
3	Type:	Theory/ Practical
4	Credit:	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: The course aims to:	<ol style="list-style-type: none"> To define matrices and understand their properties, including addition, scalar multiplication To understand matrix multiplication, and transpose. To understand the relationship between the solutions of linear systems To learn the geometry of vector spaces.
8	Course Outcomes: After successful completion of the course, learners will be able to:	<ol style="list-style-type: none"> Students will demonstrate a clear understanding of fundamental concepts in linear algebra Also they will understand vectors, matrices, vector spaces, and linear transformations. Students will be able to perform matrix operations efficiently, including addition, scalar multiplication, matrix multiplication Student will be able to find the inverse of matrix
9	Modules	
	Modules I: Matrices and Linear Equations	(15 Hours)
	<ul style="list-style-type: none"> Types of Matrices, Basic Properties of Matrices Determinants, and their basic properties Inverse of a matrix by row and column transformation Solution of the system of linear equations 	
	Module II: Linear Mappings	(15 Hours)
	<ul style="list-style-type: none"> Rank of a matrix, Gauss Elimination method Representation of Linear Mappings by matrices Rank Nullity Theorem and its applications Eigen values, Properties of Eigenvalues 	
	Module 3: Canonical Forms	(15 Hours)
	<ul style="list-style-type: none"> Eigen Vectors, Properties of Eigen Vectors Minimal Polynomial Jordan Canonical form Triangulable operators 	

	Module 4: Inner Product Spaces (15 Hours)
	<ul style="list-style-type: none"> • Orthogonality • Adjoint of Linear Transformation • Unitary Operators • Self adjoint and Normal Operators
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • <i>Narayan, Shanti, and P.K. Mittal. A Textbook of Matrices. S. Chand & Co.</i> • <i>Lay, David. Linear Algebra and Its Applications. Pearson Publications.</i> • <i>Sharma, R.D. Theory and Problems of Linear Algebra. Dreamtech.</i>

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Class Test/ Assignment/ Practical/ Project Work/ Presentation/ Case Study/ Book Review	40

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 02 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Q. 1 Attempt any Three (15 marks) a. b. c. d.	15 Marks
Q-2	Q. 2 Attempt any Three (15 marks) a. b. c. d.	15 Marks
Q-3	Q. 3 Attempt any Three (15 marks) a. b. c. d.	15 Marks
Q-4	Q. 4 Attempt any Three (15 marks) a. b. c. d.	15 Marks

Signature of Team Members

Sr. No.	Name	Signature
1	Ms. Shubha Chaubal	
2	Ms. Priyanka Malvankar	

Approved by the Academic Council on 14-3-26 item no. 04

Approved by the BoS in Maths

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Statistical Quality Control

Programme:

**Bachelor of Commerce(Management Studies)
Bachelor of Commerce (Accounting & Finance)
Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)
Bachelor of Science (Information Technology)**

(Semester – VI)

**Syllabus for 04 Credit Course
From the Academic Year 2026 – 2027**

Name of the Course: Probability and Probability Distributions

Sr. No.	Heading	Particulars
1	Description of the course:	Statistical Quality Control (SQC) is a branch of statistics that involves the application of statistical methods to monitor and improve the quality of products and processes. SQC techniques include statistical process control (SPC), design of experiments (DOE), acceptance sampling, reliability analysis, and Six Sigma methodologies. Graduates with proficiency in SQC have various career opportunities in quality assurance, quality engineering, process improvement, and operations management.
2	Vertical:	Minor
3	Type:	Theory/ Practical
4	Credit:	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: The course aims to:	<ol style="list-style-type: none"> 1. Introduce students to the principles and methodologies of Statistical Quality Control (SQC) 2. Create interest in the topics statistical process control (SPC), acceptance sampling, design of experiments (DOE), and reliability analysis. 3. Teach students how to apply statistical tools and techniques to monitor, analyze, and improve the quality of products and process 4. Teach students control charts, Pareto analysis, histograms, scatter plots, and cause-and-effect diagrams.
8	Course Outcomes: After successful completion of the course, learners will be able to:	<ol style="list-style-type: none"> 1. Students will be familiar with the principles and methodologies of Statistical Quality Control, including statistical process control (SPC), 2. Students also will be familiar with the acceptance sampling, design of experiments (DOE), and reliability analysis 3. Students will be proficient in using statistical tools and techniques to monitor, analyze, and improve the quality of products and processes 4. Teaching students control charts, Pareto analysis, histograms, scatter plots, and cause-and-effect diagrams
9	Modules	
	Modules I: Concept of Quality	(15 Hours)
	<ul style="list-style-type: none"> • Meaning and definition of Quality, Quality characteristics (variables and attributes), Quality in manufacturing and services, Dimensions of quality (performance, reliability, durability, etc.) • Quality Control: Meaning and objectives of Quality Control, Role of statistics in Quality Control, Difference between Quality Control, Quality Assurance, and Quality Management • Basic Statistical Concepts: Population and Sample, Descriptive statistics: Mean, Median, Mode, Variance, Standard Deviation, Normal distribution and its properties (conceptual only) 	

	<p>Module II: Control Charts for Variables (15 Hours)</p> <ul style="list-style-type: none"> • Concept of Control Charts, Need and purpose of control charts, Types of control charts Process variability and causes (chance and assignable causes) • \bar{X} (Mean) and R (Range) Charts: Construction of \bar{X} chart, Construction of R chart, Control limits and interpretation, Numerical problems • \bar{X} and S Charts (Conceptual): Standard deviation charts (basic concept), Comparison between R and S charts
	<p>Module 3: Control Charts for Attributes (15 Hours)</p> <ul style="list-style-type: none"> • Attribute Quality Characteristics, Defect and defective, Attribute data vs Variable data • Control Charts for Attributes: p-chart (fraction defective), np-chart (number of defectives), c-chart (number of defects), u-chart (defects per unit), Construction and interpretation with numerical problems
	<p>Module 4: Acceptance Sampling and Quality Improvement (15 Hours)</p> <ul style="list-style-type: none"> • Acceptance Sampling: Concept of acceptance sampling, Sampling inspection vs 100% inspection, Types of sampling plans (single sampling plan), Operating Characteristic (OC) curve (conceptual) • Producer's Risk and Consumer's Risk: Meaning and interpretation, AQL and LTPD (conceptual) • Quality Improvement Tools (Introductory): Pareto chart, Cause-and-effect (Fishbone) diagram, Histogram and Flowchart, Basic concept of Six Sigma and TQM
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • Grant, E.L., and Leavenworth. <i>Statistical Quality Control</i>. McGraw Hill, New Delhi. • Duncan, A.J. <i>Quality Control and Industrial Statistics</i>. Taraporewala Sons & Ltd. • Kamji, and Asher. <i>100 Methods of TQM</i>. Sage Publication • S. C. Gupta & V. K. Kapoor – <i>Fundamentals of Mathematical Statistics</i>

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Class Test/ Assignment/ Practical/ Project Work/ Presentation/ Case Study/ Book Review	40

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 02 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Q. 1 Attempt any Three (15 marks) a. b. c. d.	15 Marks
Q-2	Q. 2 Attempt any Three (15 marks) a. b. c. d.	15 Marks
Q-3	Q. 3 Attempt any Three (15 marks) a. b. c. d.	15 Marks
Q-4	Q. 4 Attempt any Three (15 marks) a. b. c. d.	15 Marks

Signature of Team Members

Sr. No.	Name	Signature
1	Ms. Shubha Chaubal	
2	Ms. Priyanka Malvankar	