

Approved by the BoS in Accountancy on 22-11-2024 Item No. - 03

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Accountancy and Financial Management-I
(Introduction to Accounting Standards and its Application)**

(Semester – I)

Programme: Bachelor of Commerce (B.Com.)

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

**Name of the Course: Accountancy and Financial Management – I
(Introduction to Accounting Standards and its Application)**

Sr. No.	Heading	Particulars
1	Description of the course:	This course covers key topics in Accounting Standards and delves into inventory valuation methods. The course also provides a basic understanding of International Financial Reporting Standards and presentation of financial statements of a manufacturing concern.
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"> To understand the importance of transparent financial reporting and the different methods of inventory valuation. To understand the principles, concepts and objectives of International Financial Reporting Standards (IFRS) and preparation of final accounts of a manufacturing concern.
8	Course Outcomes:	<ol style="list-style-type: none"> The learner will be able to explain the relevance of Accounting Standards (AS-1, AS and AS-9) in preparation and presentation of financial statements and calculate the value of inventory using First In First Out and Weighted Average methods. The learner will be able to explain the structure, content and relevance of IFRS framework and also prepare final accounts of a manufacturer considering typical transactions relating to a manufacturing concern.
9	Modules	
	Module 1: Accounting Standards issued by ICAI and Inventory Valuation (15 Hours)	
	1. Accounting Standards <ul style="list-style-type: none"> • Concepts, benefits and procedures for issue of accounting standards • AS-1: Disclosure of accounting policies Purpose, areas of policies, disclosure of policies and changes in policies • AS-2: Valuation of inventories Meaning, applicability and disclosure in final accounts • AS-9: Revenue Recognition meaning and scope, sale of goods rendering of services 2. Inventory Valuation <ul style="list-style-type: none"> • Meaning of Inventories cost of inventory valuation, periodic and perpetual Inventory valuation system. • Meaning and Importance of First In First Out (FIFO) and Weighted Average Method • Computation of valuation of inventory as on balance sheet date 	
	Module 2: Introduction to International Financial Reporting Standards (IFRS) and Final Accounts of Manufacturing concerns (15 Hours)	

	<p>1. International Financial Reporting Standards (IFRS)</p> <ul style="list-style-type: none"> • Meaning and Scope • Need for convergence • Structure and objectives of IFRS • Standard IFRS requirements <p>2. Final Accounts of Manufacturing concerns</p> <ul style="list-style-type: none"> • Classification of receipts and expenditure: Revenue and Capital • Format, adjustment entries and practical problems on Final Accounts of Manufacturing Concerns
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Dr. Maheshwari, S. N. Advanced Accountancy. Daryaganj, New Delhi Sultan Chand and Sons, 2007. 2. Dr. Maheshwari, S. N. Advanced Accountancy, Volume I. 9th ed., Daryaganj New Delhi Vikas Publishing House Pvt Ltd, 2018. 3. Hanif, M., and Mukherjee, A. Advanced Accountancy, Volume I. Tata McGraw-Hill Publishing Company Ltd, Delhi. 2012. 4. Publishing Company Ltd, Delhi. 2012. 5. Rawat, D. S. Accounting Standard. New Delhi Taxmann Allied Services, 6th edition 2010. 6. Ramchandran, Neelakantan, and Ram Kumar Kakani. Financial Accounting for Management. Tata McGraw-Hill, 2006. 7. Rajasekaran, V. R., and Lalitha. Financial Accounting 6th impression. Noida, UP Dorling Kindersley Pvt Ltd, 2018. 8. Tulsian, P. C., et al. Financial Accounting., 3rd impression New Delhi, Dorling Kindersley Pvt Ltd, 2008.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	10
Online MCQ Objective Test	10

Attendance is Compulsory for MCQ Objective Test

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hour.

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question (Module – I)	15 Marks
	OR	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	08 Marks 07 Marks
Q-2	A. Practical Question (Module – II)	15 Marks
	OR	
	B. Practical/ Theory Question (Module – II) C. Practical/ Theory Question (Module – II)	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	Dr. Ishtiyah Chiplunkar	
2	Mr. Murugan Nadar	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Title of the Course:

Commerce I – Introduction to Business

Programme: Bachelor of Commerce (B.Com.) Semester – I

Syllabus for 2 Credits Course

From the academic year: 2024-2025

Name of the Course: Commerce I - Introduction to Business

Sr. No.	Heading	Particulars
1	Description the course:	This course will expose the learners to business terminologies, concepts, and current business practices. This course will also give an overview of the forces within the business environment both at national and international level.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	Total 50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives:	The objective of the course is to: <ol style="list-style-type: none"> 1. Bring awareness among the learners regarding the concept and importance of business and contemporary issues in business. 2. Enable examiners to examine and evaluate the business in the international environment.
8	Course Outcomes:	After the completion of the course, the learners will be able to: <ol style="list-style-type: none"> 1. Acquire a comprehensive understanding of the importance of business activities and formulate strategies to overcome the challenges for growth and stability. 2. Gain an understanding of the need for international collaboration and its implications on business.

9	<p>Module 1: Introduction to Business (15 hours)</p> <ul style="list-style-type: none"> ● Introduction to Business: Concept & Features, Functions of Business, Scope and Significance of Business, Traditional and Modern Concept of Business ● Business Objectives: Concept, Steps in formulation of business objectives, Classification of Business Objectives ● New Trends in Business: Growth Strategies – Internal Growth (Intensification & Diversification) & External Growth (Meaning & Types) <hr/> <p>Module 2: Business Environment (15 hours)</p> <ul style="list-style-type: none"> ● Introduction: Concept, Features and Importance of Business Environment, Inter-relationship between Business and Environment ● Constituents of Business Environment: Internal and External Environment, VUCA Business Environment, ESG (Environment, Social and Governance) and Sustainability ● International Environment: International Trading Environment - WTO and Trading Blocs
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Amit Vikram, Introduction to Commerce, Atlantic Publishers and Distributors Pvt Ltd, 2017 2. Anant K. Sundaram, International Business Environment, Pearson Education (Singapore) Pte. Ltd.-Delhi, 2015 3. Aswathappa K., Essentials of Business Environment, Himalaya Publishing House, New Delhi, 12th edition, 2014 4. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2018 5. Glencoe, Introduction to Business, McGraw Hill Education, 2015 6. Janet Morrison, The International Business Environment, Palgrave Macmillan, 2006 7. Lawrence J. Gitman, et. al., Introduction to Business, Open Stax, 2018 8. Rabi Narayan Kar and Minakshi, Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices, Taxmann Publications, 3rd edition, 2017 9. Sukumar Nandi, International Business Environment, Tata McGraw Hill Education Private Limited, 2010 10. Wilson Douglas & David Dusseau, Introduction to Business, Pearson Learning Solution, 6th edition, 2010

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%																												
12	<p>Continuous Evaluation through: The Continuous Evaluation will have components as follows:</p> <table border="1"> <thead> <tr> <th>Sub-components</th> <th>Maximum Marks</th> <th>Conditions for passing</th> </tr> </thead> <tbody> <tr> <td>1) Assignment/Case Study/Current Affairs Diary/ Field Study/Business Plan / Project</td> <td>10</td> <td rowspan="3">A learner must be present for each of the sub-components.</td> </tr> <tr> <td>2) MCQ Based Test</td> <td>10</td> </tr> <tr> <td>Total</td> <td>20</td> </tr> </tbody> </table>	Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Study/Current Affairs Diary/ Field Study/Business Plan / Project	10	A learner must be present for each of the sub-components.	2) MCQ Based Test	10	Total	20																			
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2) MCQ Based Test	10																													
Total	20																													
13	<p>Format of Question Paper: for the final examination</p> <p style="text-align: center;">Format of Question Paper for Semester End Examination (SEE) Maximum Marks: 30 Duration: 1 hour Note: All questions are compulsory.</p> <table border="1"> <thead> <tr> <th>Question Number</th> <th>Nature of Questions</th> <th>Maximum Marks</th> </tr> </thead> <tbody> <tr> <td>1)</td> <td>Attempt any 2 of the following: (From Module I) (5 marks each)</td> <td rowspan="4">10</td> </tr> <tr> <td>a)</td> <td></td> </tr> <tr> <td>b)</td> <td></td> </tr> <tr> <td>c)</td> <td></td> </tr> <tr> <td>2)</td> <td>Attempt any 2 of the following: (From Module II) (5 marks each)</td> <td rowspan="4">10</td> </tr> <tr> <td>a)</td> <td></td> </tr> <tr> <td>b)</td> <td></td> </tr> <tr> <td>c)</td> <td></td> </tr> <tr> <td>3)</td> <td>Attempt the following: (From Entire Syllabus) (5 marks each) (Approach Based Questions)</td> <td rowspan="3">10</td> </tr> <tr> <td>a)</td> <td></td> </tr> <tr> <td>b)</td> <td></td> </tr> </tbody> </table>		Question Number	Nature of Questions	Maximum Marks	1)	Attempt any 2 of the following: (From Module I) (5 marks each)	10	a)		b)		c)		2)	Attempt any 2 of the following: (From Module II) (5 marks each)	10	a)		b)		c)		3)	Attempt the following: (From Entire Syllabus) (5 marks each) (Approach Based Questions)	10	a)		b)	
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a)																														
b)																														

Signatures of Team Members

Sr. No.	Name	Signature
1.	Dr. Sadhana Venkatesh	
2.	Ms. Jyoti S. Ghosh	

AC –11-3-2025

Item No. –04

Approved by the BoS in Business Economics on 04-03-2025 Item No. 07

As Per NEP 2020
Tolani College of Commerce
(Autonomous)



Knowledge is Supreme

Programme: Bachelor of Commerce (B.Com.)

Revised Syllabus for 2 credit Course from the Academic Year 2025-2026

Title of the Course: Business Economics- (Semester I)

Introduction to Microeconomics I

Sr. No.	Heading	Particulars
1)	Description of the course	This course aims to develop students' understanding of microeconomic concepts, focusing on demand, production, and costs. It explores principles of business economics and foster insights into the role of economic theories in real-world business applications.
2)	Programme	B.Com.
3)	Semester	I
4)	Course/ Subject	Business Economics: I
5)	A.Y.	2025-2026
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	02
9)	Hours Allotted:	30
10)	Marks Allotted:	Total Marks: 50 Continuous Evaluation Marks: 20 Semester End Examination Marks: 30

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

- 1) understand the fundamental principles of business economics and their relevance in decision-making processes.
- 2) apply microeconomic tools to analyse demand, production, and cost dynamics for effective business decisions.

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

- 1) describe the core principles of business economics, demand analysis, and market structures.
- 2) illustrate the relationships between production, costs, and economies of scale in both short-run and long-run scenarios.

B.COM PROGRAMME
BUSINESS ECONOMICS MINOR SEMESTER I
2 CREDITS WEF AY 2025-2026

Module	Topic	Subtopics
Module I: Introduction to Business Economics and Demand Analysis (15 Lectures)	A) Introduction to Business Economics	<ul style="list-style-type: none"> • Meaning and Features of Business Economics • Ten Principles of Economics • Economic Model: Production Possibility Curve (PPC) with respect to scarcity and efficiency (technical, productive, allocative, and social) • Process of Decision Making: Home Economicus and Bounded Rationality
	B) Demand Analysis	<ul style="list-style-type: none"> • Meaning of demand and the law of demand • Price Ceilings and Price Floors • Elasticity of Demand (Price Elasticity, Income Elasticity, Cross Price Elasticity and Promotional Elasticity) • Using Elasticities in Managerial Decision Making
Module II: Production and Cost Analysis (15 Lectures)	A) Production Analysis	<ul style="list-style-type: none"> • Meaning of Production and Production Function • Short-run Production Function • Long-run Production Function • Isoquant Analysis
	B) Costs Analysis	<ul style="list-style-type: none"> • Meaning and Types of Costs (Economic, Accounting, Sunk, Private, Social, Recurring, Non-recurring, Incremental, Cash, Book, and Life Cycle Costs) • Short-run Cost Function • Long-run Cost Function • Economies of Scale.

References:

- 1) Christopher Thomas and Charles Maurice: *Managerial Economics-Foundations of Business Analysis and Strategy*, 12th Edition, McGraw Hill, 2020, New Delhi.
- 2) Dominick Salvatore and Siddhartha Rastogi: *Managerial Economics-Principles and Worldwide Applications*, Oxford University Press, 8th Edition, 2017, New Delhi.

- 3) H L Ahuja: Business Economics-Microeconomic Analysis, 13th Edition, S. Chand, 2016, New Delhi.
- 4) Ivan Png: Managerial Economics, 5th Edition, Routledge, 2016, New Delhi.
- 5) Michael R. Bye: Managerial Economics and Business Strategy, 4th edition, McGraw Hill, 2003.
- 6) N. Gregory Mankiw: Principles of Economics Cengage, 6th edition, 2017, New Delhi.
- 7) N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: *Business Economics, 1st Edition, 2013, Cengage Learning.*
- 8) R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1st Edition, Cengage, 2018, New Delhi.
- 9) Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
- 10) Suma Damodaran: Managerial Economics, Oxford University Press, 2nd edition, 2010, New Delhi.

Continuous Evaluation through: (20 marks)		
Sub-components		
Written assignment of 500 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.		
Book review. The book selected must be approved by the teacher. A report of 500 words must be submitted.		
MCQ Based Test		

**SEMESTER END QUESTION PAPER PATTERN
SEMESTER I
B.Com. Programme WEF AY 2025-2026**

Max. Marks: 30

Max.Duration: 1 hour

			MAX.MARKS
Q.1	a)	MODULE I	(5)
	b)		(5)
	c)		(5)
Q.2	a)	MODULE II	(5)
	b)		(5)
	c)		(5)

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

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

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Item No.

As per NEP 2020

Tolani College of Commerce
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Title of the Course : Business Mathematics

Programmes: Bachelor of Commerce - Semester - I

Syllabus for 4 Credits Course from the academic year- 2024-2025

Sr. No.	Heading	Particulars
1	Description of the course:	<p>Business mathematics is a branch of mathematics that applies mathematical techniques to solve business problems and make informed business decisions. Its primary focus is on the practical application of mathematical concepts in various business and financial contexts.</p> <p>Business mathematics helps the individuals to develop their mathematical skills and knowledge necessary to solve practical problems, make sound financial decisions, and contribute to the success and efficiency of businesses across various industries.</p>
2	Vertical :	Open Elective
3	Type :	Theory / Practical
4	Credit:	4 credits (3 Credits = Theory and 1 Credit = Practical Work)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To enable the students to understand the basic concepts of shares and mutual funds, including their definitions, characteristics, and functions in financial markets. 2. To enable the students to understand the Concepts of Linear Programming 3. To enable the students to understand the concept of Central Tendency and Measures of Dispersion 4. To enable the students to understand the basic definitions used in Probabilities and

	help them t.o understand different types and properties in Probabilities.
8	<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Students gained a deep understanding about the different types of shares and mutual funds and also were able to apply their knowledge to solve problems based on it. 2. Students will be able to apply their knowledge to solve the problems based permutation and combination 3. Students will be able to apply their knowledge to solve the problem based on Measure of Central Tendency and Measures of Dispersion 4. Students gain a deep understanding of fundamental probability concepts, such as random variables, probability distributions, independence
9	<p>Module I: Shares and Mutual Fund (15 Hours)</p> <ul style="list-style-type: none"> ● Concept of shares, Types of Share, face Value, Market Value, Dividend ● Equity Shares, Preferential Shares, Bonus shares and problems on shares ● Net Asset Value, Entry Load, Exit Load, Calculation of Net Income after considering Entry Load ● Systematic Investment Plan, Averaging of Price under the Systematic Investment Plan (S.I.P) <p>Module II: Permutation , Combination, Linear Programming Problems</p> <ul style="list-style-type: none"> ● Permutation and Combination: Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples ● Relation between ${}^n C_r$ and ${}^n P_r$ Examples on commercial application of permutation and combination ● Linear Programming Problem: Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. ● Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables. <p>Module 3: Measures of Central Tendency (15 Hours)</p> <ul style="list-style-type: none"> ● Averages, Types of Average, Mean, Median, Mode for grouped and ungrouped data ● Quartiles, Deciles and Percentiles ● Concept and Ideas of Dispersion, Range, ● Quartile Deviation, Mean Deviation Standard Deviation, Variance, Combined Variance
	<p>Module 4: Elementary Probability Distribution (15 Hours)</p> <ul style="list-style-type: none"> ● Concept of Random Experiment/Trial and possible outcomes, Sample Space and Discrete Sample Space ● Events and their types: Complementary Events, Mutually Exclusive and Exhaustive Event ● Classical Definition of Probability, Addition Theorem (Without Proof) Multiplication Theorem (Without Proof) ● Probability Distribution of a Discrete Random Variable, Expectation and Variance of Random Variable
10	<p>Reference Books</p> <ol style="list-style-type: none"> 1. B Aggarwal, Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited, 2016 2. J. D. Gupta, P. K. Gupta and Man Mohan, Mathematics for Business Economics, 1987 3. By S. Saha and S. Mukerji, Quantitative Methods, New Central Book, 5th Revised

	Edition, 2002	
11	Internal Continuous Assessment: 40%	Semester End Examination : 60%
12	Continuous Evaluation through:	Assignments and Practical
13	Format of Question Paper: Q. 1 Attempt any Three (15 marks) a. b. c. d. Q. 2 Attempt any Three (15 marks) a. b. c. d. Q. 3 Attempt any Three (15 marks) a. b. c. d. Q. 4 Attempt any Three (15 marks) a. b. c. d.	

Signatures of Team Members

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

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Title of the Course: Office Management Semester I

	Programmes:
1	Bachelor of Commerce (B.Com)
2	Bachelor of Commerce (Management Studies) (BMS)

Syllabus for 2 credits

From the academic year- A.Y. 2024 - 2025

Name of the Course: Office Management

Sr. No.	Heading	Particulars
1	Description the course:	The course will provide learners with the knowledge and skills to manage general office activities such as data, files and records, payroll, space management, office communications, and facility management. The role of office management is multifaceted, encompassing various functions such as planning, organizing, coordinating, and controlling.
2	Vertical:	Vocational Skill Course
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 familiarize learners with the idea and key aspects of Office Management and understand modern Office Management.2. To introduce fundamentals of filing systems and master the classification Techniques for files.	
8	Course Outcomes: <ol style="list-style-type: none">1. Learners will be able to demonstrate an understanding of Office Management concepts and apply modern Office Management functions.2. Learners will be able to confirm proficiency in indexing types, design an efficient filing systems and Office Mechanization.	

	Modules
9	Module 1: Overview of Office Management and Filing (15 Hours)
	<ul style="list-style-type: none"> • Introduction: Concept of office management and Key aspects of office management. • Modern office management: Concept and Functions (Basic and Administrative) • Categories of Office: Requirement of office for achieving goals and Types of Office (Front office, Middle Office, Electronic Office, Virtual Office, Back Office). • Filing: Definition, Importance of Filing system and Characteristics of a good filing system
	Module 2: Filing Equipment and Indexing (15 Hours)
	<ul style="list-style-type: none"> • Classification of Files: Alphabetical Classification, Numerical Classification, Geographical Classification, Subject Classification and Chronological Classification. • Aspects of Indexing: Concept and Essentials of Good Indexing system and Types of Indexes. • Classification of Filing: Steps in planning the filing system and types of filing equipment. • Office Mechanization: Concept and Objectives of Office Mechanization and Types of Office Machines.

10	<p>References:</p> <ul style="list-style-type: none"> • R.C. Bhatia, Principles of Office Management, Lotus Press, 1st edition, 2019. • Dr. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House, 17th Edition 2022. • Dr. Kumar Mohapatra et al., Modern Office Management, Himalaya Publishing House, 2nd Edition 2019. • Dr. I.M. Sahai, Office Management, Sahitya Bhawan Publications, 1st edition 2019. 													
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%												
12	<p>Continuous Evaluation through:</p> <table border="1" data-bbox="397 678 1230 877"> <thead> <tr> <th>Sub-components</th> <th>Maximum Marks</th> </tr> </thead> <tbody> <tr> <td>1)Assignment/Case Studies/ Presentation/ /Project</td> <td>10</td> </tr> <tr> <td>2) MCQ Based Test</td> <td>10</td> </tr> <tr> <td>Total</td> <td>20</td> </tr> </tbody> </table> <p>Note: Learner must be Present in all the two exam components of Continuous Evaluation.</p>		Sub-components	Maximum Marks	1)Assignment/Case Studies/ Presentation/ /Project	10	2) MCQ Based Test	10	Total	20				
Sub-components	Maximum Marks													
1)Assignment/Case Studies/ Presentation/ /Project	10													
2) MCQ Based Test	10													
Total	20													
13	<p>Format of Question Paper: in final examination Question Paper Pattern for Semester End Examination (SEE) Maximum Marks: 30 Duration:1 Hour</p> <table border="1" data-bbox="300 1161 1573 1801"> <thead> <tr> <th>Question Number</th> <th>Particular</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Q-1</td> <td>Attempt any ONE of the following:(Module 1) A. Full Length Question B. Full Length Question</td> <td>10</td> </tr> <tr> <td>Q-2</td> <td>Attempt any ONE of the following: (Module 2) A. Full Length Question B. Full Length Question</td> <td>10</td> </tr> <tr> <td>Q-3</td> <td>Short Notes attempt any TWO of the following: A. (Module 1) B. (Module 1) C. (Module 2) D. (Module 2)</td> <td>10</td> </tr> </tbody> </table> <p>Note: Any of the short notes of 5 Marks can be a case study.</p>		Question Number	Particular	Marks	Q-1	Attempt any ONE of the following:(Module 1) A. Full Length Question B. Full Length Question	10	Q-2	Attempt any ONE of the following: (Module 2) A. Full Length Question B. Full Length Question	10	Q-3	Short Notes attempt any TWO of the following: A. (Module 1) B. (Module 1) C. (Module 2) D. (Module 2)	10
Question Number	Particular	Marks												
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Q-2	Attempt any ONE of the following: (Module 2) A. Full Length Question B. Full Length Question	10												
Q-3	Short Notes attempt any TWO of the following: A. (Module 1) B. (Module 1) C. (Module 2) D. (Module 2)	10												

**Signatures of Team
Members**

Sr. No	Name	Signature
1.	Ms. Reshma Rajput	
2.	Ms. Shalini Clayton	
3.	Mr. Vedant Kajbaje	
4.		
5.		

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Foundation Course- I

Name of the Programmes:

1. Bachelor of Commerce
2. Bachelor of Commerce (Management Studies)
3. Bachelor of Commerce (Accountancy & Finance)
4. Bachelor of Commerce (Banking & Insurance)
5. Bachelor of Commerce (Financial Markets)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2025-2026

Name of the Course: Foundation Course- I

Sr. No.	Heading	Particulars
1	Description the course:	The course is designed to enhance the understanding about human rights as well as issues regarding their violations and remedial measures. The course also deals with human rights in the contemporary context of cyber world and Artificial Intelligence (AI)
2	Vertical:	Skill Enhancement Course
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: By end of this course learners should be: <ol style="list-style-type: none">1. sensitised about various types of human rights violations and redressal mechanisms for the same.2. aware about violation of rights in cyber world.	
8	Course Outcomes: The learners shall be able to understand: <ol style="list-style-type: none">1. the various types of human rights violations.2. Issues associated with cyber world.	

9	<p>Module 1: Human Rights and India (15 Hours)</p> <ol style="list-style-type: none"> 1. Introduction to Human rights: Concept of Human Rights, Classification of human rights, Origin and evolution of human rights, The Universal Declaration of Human Rights. 2. Violation of rights of vulnerable groups: Definition of vulnerable groups; Vulnerable groups in India, Forms of violation of rights of vulnerable groups; Violation of human rights with reference to women, children person with Disability, and Elderly; LGBTQ and Abolishment of Article 377 3. Redressal mechanisms for violation of rights of vulnerable groups: Commissions for protection of rights of women, children person with Disability, Elderly; Vishakha Guidelines against Sexual Harassment at work place 4. Violation of Human rights in contemporary India: Online harassment; Freedom of Speech and Expressions; Social media and Misinformation; Privacy Rights; Digital Divide; Surveillance and Law Enforcement; Internet Shutdowns <p>Module 2: Cyber Security in Indian context (15 Hours)</p> <ol style="list-style-type: none"> 1. Introduction to cyber security: Introduction to Cyberspace, Internet and worldwide web; Regulation of cyber space; Concept of cybersecurity; Issues and Challenges of cybersecurity 2. Cybercrime and Cyber Act: Definition and Types of Cybercrimes- cybercrime targeting computers and mobiles, cybercrime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks; Modus operandi of Cyber criminals, IT Act 2000 and its Amendments. 3. Social media and Security: Introduction to Social media; Types of Social media platforms; Social media monitoring- Hashtag, Viral content, Social media marketing, Social media privacy; Challenges and opportunities in online social network. 4. Remedial Measures for Cybercrime: Organisations dealing with Cybercrime and Cyber security in India; End Point device and Mobile phone security, Password policy, Wi-Fi security; Significance of host firewall and Anti-virus; Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content; RBI guidelines on digital payments and customer protection in unauthorized banking transactions.
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Ahuja Ram, Social Problems in India, Rawat Pub (2014) 2. Azad Naseem, Gupta R, Social and Economic Problems in India, Pub (2011) 3. Bakshi P M The Constitution of India, 2011 4. Belapure Sumit and Godbole Nina Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Wiley India Pvt. Ltd. 5. Bhat L, Regional Inequalities in India SSSRD- New Delhi 6. Kothari Rajani Politics in India, Orient Blackswan 7. Pandey Vinita, Indian Society and Culture, Rawat Pub (2021) 8. Oliver Henry A., Security in the Digital Age: Social Media Security Threats and Vulnerabilities, Create Space Independent Publishing Platform. 9. Rajagopalan S Rural, Urban Migration: Trends, challenges & Strategies, ICFAI- 2012 10. Venkataramanan Natraj and Shriram Ashwin, Data Privacy Principles and Practice, CRC Press.
11	<p>Other Readings:</p> <ol style="list-style-type: none"> 1. National Humana rights commission- disability Manual

12

Websites:

1. <https://nhrc.nic.in/>
2. <https://www.mshrc.gov.in/>
3. <https://ncm.nic.in/homepage/homepage.php>
4. <https://mdd.maharashtra.gov.in/Site/Home/Index.aspx>
5. <http://ncw.nic.in/>
6. <https://mscw.org.in/>
7. <https://ncsc.nic.in/>
8. <https://ncst.nic.in/>
9. <https://sjsa.maharashtra.gov.in/en/maharashtra-state-commission-sc-st>
10. <https://ncpcr.gov.in/>
11. <https://womenchild.maharashtra.gov.in/content/innerpage/maharashtra-state-commission-for-protection-of-child-rights.php>
12. <https://depwd.gov.in/>
13. <https://sjsa.maharashtra.gov.in/en/commissioner-persons-disability>
14. <https://www.ncsc.gov.ph/>
15. <https://sjsa.maharashtra.gov.in/en/legal-provision-sr-citizen>

13	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
14	Continuous Evaluation through:	Class test or Fieldwork-based project work and report or assignment or presentation or report-writing or article/ book review or topic-based activity	20 marks
15	Format of Question Paper:		
	Question Number	Nature of Questions	Maximum Marks
	1.	Attempt any THREE of the following: (From Module I)	15
	A.		
	B.		
	C.		
	D.		
	2.	Attempt any THREE of the following: (From Module II)	15
	A.		
	B.		
	C.		
	D.		

Signatures of Team Members

Sr. No.	Name	Signature
1.	Mr. Kaustubh Bhagat	
2.	Ms. Ranjeeta Prajapati	
3.	Ms. Pooja Joshi	
4.	Ms. Varada Trivedi	

AC –

Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Communication Skills in English - I (Semester I)

Programmes:

Bachelor of Commerce
Bachelor of Commerce (Management Studies)
Bachelor of Accounting and Finance
Bachelor of Banking and Insurance
Bachelor of Financial Markets
Bachelor of Science (Information Technology)
Bachelor of Business Administration (Logistics)

Syllabus for 2 Credit Course from the Academic Year 2024-2025

Name of the Course: Communication Skills in English - I

Sr. No.	Heading	Particulars
1	<p>Description of the course :</p> <p>Including but not limited to :</p>	<p>Communication Skills in English will enable the learners to comprehend and understand effective business communication.</p> <p>Communication theory, workplace channels, ethical considerations and various communication barriers.</p>
2	Vertical :	Ability Enhancement Course
3	Type :	Theory
4	Credit:	2 credits
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 marks and Semester End Examination 30 marks
7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To provide an overview of Prerequisites to Business Communication skills 2. To enable learners to craft effective content and refine their listening and reading skills essential for a productive professional life 	
8	<p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. Ability to identify and articulate the key prerequisites necessary for effective business communication. 2. Ability to draft coherent and purposeful written content, showcasing refined listening and reading skills applicable to various professional contexts. 	

9	Module 1: Theory of Communication (15 Hours)
	<p>1. Concept of Communication:</p> <ul style="list-style-type: none"> ▶ Meaning, Process and Need of Communication. ▶ 7 C's of communication. ▶ Emergence of Communication as a key concept in the Corporate and Global world. ▶ Impact of technology-enabled Communication.
	<p>2. Communication at Workplace:</p> <ul style="list-style-type: none"> ▶ Channels: Formal -Vertical, Horizontal, Diagonal and Informal– Grapevine. ▶ Verbal Communication: Oral and Written communication. ▶ Nonverbal Communication: Vocalics, Kinesics, Haptics, Proxemics, Chronemics, Sign language and Visual aids. ▶ Importance of ethics in communication.
	<p>3. Barriers to Communication:</p> <ul style="list-style-type: none"> ▶ Meaning of barriers to communication ▶ Importance of studying barriers to communication ▶ Types of Barriers: Physical, Semantic, Socio, Cultural, and Psychological. ▶ Ways to Overcome Barriers.
	Module 2: Language and Writing Skills (15 Hours)
	<p>1. Listening Comprehension:</p> <ul style="list-style-type: none"> ▶ Importance of Listening Skills ▶ Obstacles to Listening ▶ Cultivating good Listening Skills ▶ Practicing reflective listening and paraphrasing
	<p>2. Theory of Business Letter Writing:</p> <ul style="list-style-type: none"> ▶ Parts and Structure of a letter ▶ Traditional layouts of a letter ▶ Contemporary layouts of a letter ▶ Formal communication on digital platforms: E-mail, Messenger, and LinkedIn.
	<p>3. Formal Correspondence for:</p> <ul style="list-style-type: none"> ▶ Job Application and Resume Writing. ▶ Accepting a Job Offer and Resignation ▶ Apology/Thank You Letter ▶ Sanction of Leave

10	Reference Books: <ul style="list-style-type: none"> ● Green, Andy. Effective Personal Communication Skills for Public Relations. 10 Jan. 2010. ● Huang, Li-Shih. Academic Communication Skills: Conversation Strategies for International Graduate Students. 2010. ● Raman, Meenakshi, and Sangeeta Sharma. Technical Communication: Principles and Practice. 2nd ed., Oxford University Press, 2011. ● St. John, Walter, and Ben Haskell. Essential Communication Skills for Managers. 2017 ● Raman, Meenakshi, and Prakash Singh. Business Communication. Second edn, OUP, 2012. 		
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through: (20 marks)	1) Reading Assignments/ Email Correspondence/ Book Review/ Listening Comprehension (10 marks) 2) MCQ Based Test (10 marks)	A learner must be present for each of the sub-components
13	Format of SEE Question Paper: (30 marks)		
Question No.	Nature of Question		Maximum Marks
Q-1	Short notes: (attempt any 2 of 3) a) b) c)		10 Marks
Q-2	Draft the following letters: (attempt any 2 of 4) a) Letter of Acceptance of Job b) Letter for Leave Sanction c) Letter of Resignation d) Apology/Thank you Letter		10 Marks
Q-3	a) Draft a Job application letter along with C.V. Or a) Case Study b) Rewrite the provided passage using 7 C's of communication		10 Marks 5 marks 5 marks

Signatures of Team Members

Sr.No.	Name	Signature
1.	Ms. Amrita Nambiar	
2.	Ms. Jacinta Ashita Tigga	

Approved by the Academic Council on 14-3-26 item no.
Approved by the BoS in Environmental Studies and Foundation Course on 5-3-26 item no. 01

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Environmental Studies- I

Name of the Programmes:

1. Bachelor of Commerce
2. Bachelor of Commerce (Management Studies)
3. Bachelor of Commerce (Accounting & Finance)
4. Bachelor of Commerce (Banking & Insurance)
5. Bachelor of Commerce (Financial Markets)
6. Bachelor of Commerce (Logistics)
7. Bachelor of Commerce (Taxation & Auditing)
8. Bachelor of Science (Information Technology)
9. Bachelor of Science (Data Science)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Environmental Studies- I

Sr. No.	Heading	Particulars
1	Description the course:	The course is an introductory inter-disciplinary course to understand working earth's systems. It focusses on the holistic study to understand the interrelationship between humans and nature.
2	Vertical:	Value Education Course
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: By end of this course learners should: <ol style="list-style-type: none">1. appreciate the different facets of environment and the natural world2. understand the role of humans as agents of environmental degradation	
8	Course Outcomes: The learners shall be: <ol style="list-style-type: none">1. sensitised about environmental issues and the need for conservation of environment2. able to appreciate Environmental Science as a multi-disciplinary tool for conservation rather than merely a subject	

9	<p>Module 1: Understanding the environment (15 Hours)</p> <ol style="list-style-type: none"> Environment: Meaning, definition, nature, scope and its components; Human and environment relationship Ecosystem: Definition, Components and types, Functioning and structure- Food Chain and Food Web, Ecological Pyramids, Biogeochemical cycles. Natural Resources: Definition, importance, Classification, Resource utilisation, Importance of forest, water and energy as natural resources Biodiversity: Definition, Types of biodiversity, Importance of biodiversity- Intrinsic and Utilitarian value; India as a Megadiverse nation; Biodiversity hotspots in India. <p>Module 2: Environmental Degradation and Associated Problems (15 Hours)</p> <ol style="list-style-type: none"> Rise in human population and urbanization: Population- Definition, Causes and Impacts of population rise, Concept of Population density; Urbanisation- Definition causes and impacts, Concept of Urban Heat Island Pollution: Causes and impacts of Air, Water, Land, Noise, Light pollution Climate Change and Global Warming: Concept, Causes and impacts of Ozone depletion, Natural and human induced causes of Global warming and Climate Change and its implication for nature and society. Nature at risk: Threats to biodiversity; Impacts of biodiversity loss; IUCN Red data list; Causes and impacts of resource depletion vis-à-vis forest, water and energy
10	<p>Reference Books:</p> <ol style="list-style-type: none"> McKinney M.L. & Schoch R.M., 1998: Environmental Science, Jones & Bartlett Publishers, London Rao K.L. 1975: India's Water Wealth, Orient Longman Ltd. New Delhi S.S. Negi (1993) Biodiversity and its Conservation in India, Indus Publications, New Delhi Rajgopalan C (2015): Environmental Studies. Oxford University Press Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication Mhaskar A.K., Matter Hazardous, Techno-Science Publication Zimmerman W E (1972) Zimmerman's World Resources and Industries' Harper & Row
11	<p>Other Readings:</p> <ol style="list-style-type: none"> Down to Earth, Centre for Science and Environment Census Handbooks Human Development Report-2019 Provisional Population Totals Paper 1 of 2011 India, Office of the Registrar General & Census Commissioner India. Product No. 00-001-2011-Cen-Book (E) 13 p.p Human Development Report 2020 "The next frontier Human development and the Anthropocene", United Nations Development Programme (eISBN: 978-92-1-005516-1) 412 p.p http://hdr.undp.org/en/2020-report
12	<p>Websites:</p> <ol style="list-style-type: none"> https://unfccc.int/ https://www.cbd.int/ https://cpcb.nic.in https://mpcb.gov.in https://www.iucnredlist.org/

12	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
13	Continuous Evaluation through:	1. Fieldwork-based project work and report or assignment or presentation or report-writing or article/ book review or topic-based activity	10 Marks
		2. Class Test	10 Marks
		Total	20 Marks
14	Format of Question Paper:		
	Question Number	Nature of Questions	Maximum Marks
	1)	Attempt any THREE of the following: (From Module I)	15
	A.		
	B.		
	C.		
	D.		
	2)	Attempt any THREE of the following: (From Module II)	15
	A.		
	B.		
	C.		
	D.		

Signatures of Team Members

Sr. No.	Name	Signature
1.	Mr. Kaustubh Bhagat	

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: Introduction to Bharatiya Gyan Parampara

Name of the Programmes:

1. Bachelor of Commerce
2. Bachelor of Commerce (Management Studies)
3. Bachelor of Commerce (Accountancy & Finance)
4. Bachelor of Commerce (Banking & Insurance)
5. Bachelor of Commerce (Financial Markets)
6. Bachelor in Business Administration (Logistics)
7. Bachelor of Science (Information Technology)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2024-2025

Name of the Course: Introduction to Bharatiya Gyan Parampara

Sr. No.	Heading	Particulars
1	Description of the course:	The course is an introductory course to the Indian Knowledge System. The traditional and indigenous knowledge has been neglected for ages. The traditional Indian knowledge has strong scientific basis and can provide simplistic solutions to modern day problems. The course attempts to highlight the contribution of traditional Indian Knowledge System in different fields.
2	Vertical:	Indian Knowledge System
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: By end of this course learners should be: <ol style="list-style-type: none">1. introduced to the rich heritage of Indian Knowledge System2. able to appreciate the contribution of traditional Indian knowledge	
8	Course Outcomes: The learners shall be able to: <ol style="list-style-type: none">1. understand the Indian contribution to the various fields of knowledge2. appreciate the ability of the traditional knowledge systems to provide simplistic solutions modern day problem	

9	<p>Module 1: An Overview of Bharatiya Gyan Parampara (15 Hours)</p> <ol style="list-style-type: none"> 1. Introduction to Knowledge Systems- Definition; Need for Knowledge Systems; Knowledge Systems in nature; Different types of Knowledge Systems- European- Greek and Roman, Islamic, Asian- Oriental and Indian. 2. British Education System and India- Macaulay Education System- Concept, Origin, Need and Impacts; Bell model of Education (Madras Monitorial System)- Concept, History, Connection with Indian Education System, Impacts of Madras Monitorial System on British Education System; 3. Indian Knowledge System- Definition; Framework of Indian Knowledge System; Corpus of Indian Knowledge System- Vedic and Non-Vedic; Indigenous Indian Knowledge; Characteristics of Indian Knowledge System. 4. Philosophical Systems in Indian Knowledge System- Concept of Philosophy; Different Philosophical approaches in Indian Knowledge Systems- Samkhya and Yoga, Nyaya and Vaisesika, Purva-Mimamsa and Vedanta, Charvaka, Jainism and Buddhism
	<p>Module 2: Contribution of Indian Knowledge Systems (15 Hours)</p> <ol style="list-style-type: none"> 1. Contribution in the fields of polity and management- Concept of raj dharma, Arthashastra- King and Amtya, Janapadas, Administrative set up by Ashoka 2. Contribution in the fields of science and mathematics- Mathematics: Algebra, Geometry, Pingala and binary system; Science: Chemistry, Astronomy; Architecture: Traditional Indian houses, Temple architecture, Rock-cut, Cave architecture; Nature and conservation: Concept of <i>Panchmahabut</i>, Water conservation, Weather prediction, Concept of sacred groves 3. Contributions in the fields of health and wellness- Ayurveda: Concept of health, Sapta dhatvah, tridosa and tri gunas; Indian games: Types of Indian games (Indoor- Chess, Chausar, Snake and ladder and Outdoor- Kho-kho, Kabaddi, Logori, Langadi), Games as means to physical and mental well-being; Yoga: Concept, Schools of Yoga, 26 Principles of Yoga, Ashtanga Yoga; Home remedies for minor ailments 4. Contribution in the fields of arts and Literature- Clay moulding, Stone carving, Wood carving; Nava Rasas; Music and musical instruments; Natya shashtra; Folk art forms
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Binode Behari Dutt, Town planning in ancient India, Life Span Publishers & Distributors 2. Chopra Deepak, Perfect Health--Revised and Updated: The Complete Mind Body Guide, Harmony publication, 2001 3. Kak, S.C. (1987). "On Astronomy in Ancient India", Indian Journal of History of Science, 22(3), pp. 205–221. 4. Kapoor Kapil, Singh Avadhesh (2021). "Indian Knowledge Systems Vol – I & II", Indian Institute of Advanced Study, Shimla, H.P. 5. Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi. 6. Patnaik Naveen The Garden of Life: An Introduction to The Healing Plants of India Doubleday (1 October 1993) 7. Prajananda Swami, Histroy of Indian Music, Ram Krishna vedanta math, Kolkata
11	<p>Websites:</p> <ol style="list-style-type: none"> 1. www.sacredland.org/sacred-groves-of-india/ 2. www.cseindia.org/dte-supplement/forest20031231/sacred_disconnect.htm 3. https://iksindia.org/

12	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
13	Continuous Evaluation through:	1. Fieldwork-based project work and report or assignment or presentation or report-writing or article/ book review or topic-based activity	10 Marks
		2. MCQ Based Test	10 Marks
		Total	20 Marks
14	Format of Question Paper:		
	Question Number	Nature of Questions	Maximum Marks
	1)	Attempt any THREE of the following: (From Module I)	15
	A.		
	B.		
	C.		
	D.		
	2)	Attempt any THREE of the following: (From Module II)	15
	A.		
	B.		
	C.		
	D.		

Signatures of Team Members

Sr. No.	Name	Signature
1.	Mr. Kaustubh Bhagat	
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3.	Ms. Ranjeeta Prajapati	