

# **As Per NEP 2020**

## **Tolani College of Commerce (Autonomous)**

**Title of the Course: Financial Accounting and Auditing – Paper – VIII  
(Cost Accounting)**

**(Semester – VI)**

**Programme: Bachelor of Commerce (B.Com.)**

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

**Name of the Course: Financial Accounting and Auditing – Paper – VIII**  
**(Cost Accounting)**

Sr. No.	Heading	Particulars
1	<b>Description of the course:</b>	The learners will learn the Cost Sheet a statement that outlines the total cost of production, including direct and indirect costs, to determine the cost per unit. Reconciliation between Cost and Financial Accounts ensures that differences between cost accounting and financial accounting records are identified and adjusted for accuracy. Process Costing is used in industries with continuous production, where costs are accumulated for each process or stage of production. Marginal Costing analyzes variable costs to determine the impact of cost changes on profitability and assists in decision-making, such as pricing and cost-volume-profit analysis.
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. Equip students with the skills to prepare and interpret cost sheets for effective cost control and decision-making.</li> <li>2. Develop students' understanding of reconciliation between cost accounting and financial accounting, enabling them to identify and resolve discrepancies between the two.</li> <li>3. Explain the principles and techniques involved in process costing, particularly for industries where production is continuous and goods pass through multiple processes.</li> <li>4. Introduce the concept of marginal costing and its role in decision-making, cost-volume-profit analysis, and short-term business planning.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will be able to Accurately compute and present the cost of production and services using a structured cost sheet format.</li> <li>2. Learners will be able to Analyze and reconcile cost accounting records with financial accounting records, understanding the reasons for differences.</li> <li>3. Learners will be able to Implement process costing methods in industries where production involves multiple stages, calculate process losses and gains, and prepare process accounts.</li> <li>4. Learners will be able to Use marginal costing techniques to assist in managerial decisions like pricing, product mix selection, and make-or-buy analysis.</li> </ol>
9	<b>Modules</b>	
	<b>Modules I: Introduction to Cost Accounting, Cost Classification and Cost Sheet</b> <b>(15 Hours)</b>	
	<ul style="list-style-type: none"> <li>• Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and</li> </ul>	

	<p>Investment Centre</p> <ul style="list-style-type: none"> <li>• Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose</li> </ul> <p>Note – Simple Practical problems on preparation of cost sheet</p>
	<p><b>Module II: Reconciliation between Cost and Financial Accounts (15 Hours)</b></p> <ul style="list-style-type: none"> <li>• Reconciliation of cost and financial accounts.</li> </ul> <p>Note: - Practical problems based on reconciliation of cost and financial accounts.</p>
	<p><b>Module III: Process Costing (15 Hours)</b></p> <ul style="list-style-type: none"> <li>• Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit</li> </ul> <p>Note:- Practical problems based on Process Costing.</p>
	<p><b>Module IV: Marginal Costing (15 Hours)</b></p> <ul style="list-style-type: none"> <li>• Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph. Note:-Simple Practical problems based on Marginal Costing excluding decision making</li> </ul>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall</li> <li>2. Management Accounting by Khan and Jain, Tata McGraw Hill Practical Costing by P C Tulsian, Vikas New Delhi</li> <li>3. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi</li> <li>4. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>5. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>6. Cost Accounting: Principles &amp; Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>7. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.</li> <li>8. Students Guide to Cost Accounting &amp; Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi</li> <li>9. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> <li>10. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai</li> </ol>

### Evaluation Pattern

Continuous Evaluation: 40%  
Semester End Examination: 60%

The Continuous evaluation will consist of

	<b>Total Marks</b>
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.

<b>Q. No.</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Practical Question (Module – I)	<b>15 Marks</b>
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	<b>08 Marks</b> <b>07 Marks</b>
Q-2	A. Practical Question (Module – I)	<b>15 Marks</b>
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	<b>08 Marks</b> <b>07 Marks</b>
Q-3	A. Practical Question (Module – I)	<b>15 Marks</b>
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	<b>08 Marks</b> <b>07 Marks</b>
Q-4	A. Practical Question (Module – I)	<b>15 Marks</b>
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	<b>08 Marks</b> <b>07 Marks</b>

**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

<b>Sr. No.</b>	<b>Name</b>	<b>Signature</b>
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: Human Resource Management**

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

**Syllabus for Four credits**

**From the academic year A.Y.2025-2026**

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	In this course, learners will gain a comprehensive understanding of the fundamental principles and best practices essential for effectively managing people within organizations.
2	<b>Vertical :</b>	Major
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	4 credits
5	<b>Hours Allotted :</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>● To understand the functions, systems, policies and applications of Human Resource Management in organizations.</li> <li>● To familiarize the learners with the theoretical foundations of key areas associated with HR development in the organizations.</li> <li>● To acquaint learners with the methods of developing and managing the performance of Human Resources.</li> <li>● To explore the emerging horizons of Human Resource management in wake of changes in Business environment.</li> </ul>	
8	<b>Course Outcomes:</b> Learners will be able to: <ul style="list-style-type: none"> <li>● Understand the functions, systems, policies and applications of HRM in organizations.</li> <li>● Familiar with the key areas of HR development in the organizations.</li> <li>● Know how to develop and manage employee performance through training, appraisal, career planning, and succession planning</li> <li>● Analyze the evolving HR landscape by understanding learning organizations, talent management, and innovation; explore emerging trend</li> </ul>	

9	<b>Modules</b>
	<p><b>Module 1: Human Resource Management</b></p> <ul style="list-style-type: none"> <li>● <b>Introduction:</b> Concept, Functions, Importance, Evolution of HRM, Comparing concepts of Human Capital Management(HCM), Human Resource Management(HRM) and Personnel Management (PM), Concept of Strategic Human Resource Management- benefits and challenges</li> <li>● <b>Human Resource Planning:</b> Concept, steps in Human Resource Planning, Job Analysis –concept, components, Job design – concept, techniques, Job crafting- concept, importance</li> <li>● <b>Recruitment</b> – Concept, sources of recruitment, Selection – Concept, process, types of Interviews, Evaluation of selection process, Techniques of E-Selection.</li> </ul>
	<p><b>Module 2 : Human Resource Development</b></p>
	<ul style="list-style-type: none"> <li>● <b>Human Resource Development-</b> Concept, functions Training and Development: Concept, process of identifying training and development needs, methods of training and development, methods of evaluating training effectiveness.</li> <li>● <b>Performance Appraisal</b> – Concept, benefits, limitations, methods, importance of potential appraisal</li> <li>● <b>Career Planning:</b> Concept, importance, Counselling-concept, techniques, Mentoring-concept, techniques, Succession planning- concept, importance of succession planning.</li> </ul>
	<p><b>Module 3: Human Relations</b></p>
	<ul style="list-style-type: none"> <li>● <b>Leadership &amp; Motivation-</b> Concept, transactional &amp; transformational leadership, Motivation-Concept, Theories of Motivation ( Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)</li> <li>● <b>Employees Morale-</b> Concept. Factors affecting morale, Measurement of Employees morale, Emotional Quotient and Spiritual Quotient- concept, Factors affecting EQ and SQ.</li> <li>● <b>Employee Grievance-</b> Causes, procedure for grievance redressal, Employee welfare measures and health &amp; safety measures.</li> </ul>
	<p><b>Module 4: Emerging trends and Challenges in HRM</b></p>
	<ul style="list-style-type: none"> <li>● <b>HR in changing environment-</b> Learning organisations-Concept, creating an innovative organisation, Innovative culture-Concept, Need, managerial role, Talent management- Concept, essentials and advantages</li> <li>● <b>Trends in Human Resource Management-</b> Digitalization of HRM – HRIS, HR Analytics and Use of Artificial Intelligence in HRM, Employee Engagement- Concept, Types, , Human Resource Audit- Process, Human Resource Accounting &amp; Costs- Approaches to control HR Costs</li> <li>● <b>Challenges in Human Resource Management-</b> Employee empowerment,</li> </ul>

	workforce diversity, attrition, Downsizing, Employee absenteeism, Work Life Balance, Sexual harassment at work place, Millennial Competency mapping, Domestic and International HR practices.
<b>11</b>	<p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Michael Armstrong – Strategic Human Resource Management – Kogan Page (2021)</li> <li><input type="checkbox"/> John Bratton &amp; Jeff Gold – Human Resource Management: Theory and Practice – Palgrave Macmillan (2017)</li> <li><input type="checkbox"/> Peter Boxall, John Purcell, &amp; Patrick Wright – The Oxford Handbook of Human Resource Management – Oxford University Press (2019)</li> <li><input type="checkbox"/> David A. DeCenzo &amp; Stephen P. Robbins – Human Resource Management – Wiley (2020)</li> <li><input type="checkbox"/> Gary Dessler – Fundamentals of Human Resource Management – Pearson (2020)</li> <li><input type="checkbox"/> Richard L. Daft – The Leadership Experience – Cengage Learning (2022)</li> <li><input type="checkbox"/> Edward Lawler – Talent: Making People Your Competitive Advantage – Jossey-Bass (2017)</li> <li><input type="checkbox"/> K. Aswathappa – Human Resource Management: Text and Cases – McGraw Hill (2022)</li> <li><input type="checkbox"/> Dave Ulrich &amp; Wayne Brockbank – The HR Value Proposition – Harvard Business Press (2016)</li> <li><input type="checkbox"/> V.S.P. Rao – Human Resource Management – Excel Books (2019)</li> </ul>

<b>12</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination :60%</b>												
<b>13</b>	<p><b>Continuous Evaluation through:</b> The Continuous Evaluation will have components as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Component</th> <th style="width: 55%;">Details</th> <th style="width: 30%;">Passing marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">I</td> <td>Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project</td> <td rowspan="4" style="text-align: center; vertical-align: middle;">16</td> </tr> <tr> <td style="text-align: center;">II</td> <td>Presentation of Component I</td> </tr> <tr> <td style="text-align: center;">III</td> <td>One Periodical Test</td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Total 40 marks</b></td> </tr> </tbody> </table>	Component	Details	Passing marks	I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	16	II	Presentation of Component I	III	One Periodical Test	<b>Total 40 marks</b>		
Component	Details	Passing marks												
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	16												
II	Presentation of Component I													
III	One Periodical Test													
<b>Total 40 marks</b>														
<b>14</b>	<p><b>Format of Question Paper:</b> for the final examination</p> <p style="text-align: center;"><b>Question Paper Pattern</b></p> <p>Maximum Marks: 60 Duration: 2 Hrs. All Questions are Compulsory Carrying 12 Marks each.</p>													

<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks

### Signatures of Team Members

<b>Sr.No</b>	<b>Name</b>	<b>Signature</b>
1.		
2.		
3.		

## **As Per NEP 2020**

# **Tolani College of Commerce (Autonomous)**

**Title of the Course: Financial Accounting and Auditing – Paper – IX  
(Financial Management)**

**(Semester – VI)**

**Programme: Bachelor of Commerce (B.Com.)**

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

**Name of the Course: Financial Accounting and Auditing – Paper – IX  
(Financial Management)**

Sr. No.	Heading	Particulars
1	<b>Description of the course:</b>	Learners will understand Capital Budgeting, which involves evaluating long-term investment decisions using techniques like NPV, IRR, and Payback Period to maximize returns. They will explore the Cost of Capital, which determines the required return on various funding sources, influencing investment and financing decisions. Budgetary Control will teach them how to plan, monitor, and control budgets to ensure financial efficiency and goal achievement. Lastly, they will study Capital Structure Decisions, focusing on the optimal mix of debt and equity to minimize costs and maximize shareholder value.
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand the concept and techniques of <b>Capital Budgeting</b>, enabling them to evaluate long-term investment proposals.</li> <li>2. To understand the concept of <b>Cost of Capital</b> and its significance in financial decision-making</li> <li>3. To understand the process of <b>Budgetary Control</b></li> <li>4. To Develop an understanding of <b>Capital Structure Decisions</b></li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Learners will be able to apply techniques like Payback Period, NPV, IRR, and Profitability Index to assess the financial viability of investment projects</li> <li>2. Learners will be able to calculate the cost of individual components of capital (equity, debt, preference capital) and the <b>Weighted Average Cost of Capital (WACC)</b>.</li> <li>3. Learners will be able to prepare different types of budgets (cash budget, sales budget, production budget, flexible budget, etc.)</li> <li>4. Learners will be able to understand the factors influencing capital structure decisions and evaluate the impact of leverage on shareholders' wealth.</li> </ol>
9	<b>Modules</b>	
	<b>Modules I: Capital Budgeting – Project Planning &amp; Risk Analysis (15 Hours)</b>	
	<ul style="list-style-type: none"> <li>• Introduction - Capital Budgeting Process, Project Classification and Investment Criteria.</li> <li>• Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)</li> <li>• Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems</li> <li>• Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity</li> </ul>	

	Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis
	<b>Module II: Cost of Capital (15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Definition and Importance of Cost of Capital</li> <li>• Measurement of Cost of Capital</li> <li>• WACC</li> </ul>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Prasanna Chandra: Financial Management (TMH),</li> <li>2. I. M. Pandey – Financial Management (Vikas),</li> <li>3. M. Y. Khan &amp; P. K. Jain – Financial Management (TMH),</li> <li>4. Brigham &amp; Houston – Fundamentals of Financial Mgmt., Thomson Cengage Learning</li> <li>5. Fundamentals of Financial Management – Vanhorns &amp; Bhandari- Pearson evaluation.</li> <li>6. Contemporary Financial Management – Kothari &amp; Dutta – Machanilan India Ltd.</li> <li>7. Financial Markets &amp; Institution – Guruswamy – Thomson / Cengage Learning</li> <li>8. Stephen A. Ross, Wester FIELD, Jordan – Fundamentals of Corporate Finance (Mac Graw Hill)</li> <li>9. Vanhorne &amp; Wachowicz, Fundamentals of Financial Management – Pearson</li> <li>10. Damodaran, Corporate Finance – John Wiley &amp; Co.</li> </ol>

### Evaluation Pattern

Continuous Evaluation: 40%  
Semester End Examination: 60%

The Continuous evaluation will consist of

	<b>Total Marks</b>
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.

<b>Q. No.</b>	<b>Particular</b>	<b>Marks</b>
Q-1	A. Practical Question (Module – I)	<b>15 Marks</b>
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	<b>08 Marks</b> <b>07 Marks</b>
Q-2	A. Practical Question (Module – I)	<b>15 Marks</b>
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	<b>08 Marks</b> <b>07 Marks</b>

**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

<b>Sr. No.</b>	<b>Name</b>	<b>Signature</b>
1	Dr. Ishtiyag Chiplunkar	
2	Mr. Murugan Nadar	

# **As Per NEP 2020**

## **Tolani College of Commerce (Autonomous)**

**Title of the Course: Financial Accounting and Auditing – Paper – X  
(Auditing - II)**

**(Semester – VI)**

**Programme: Bachelor of Commerce (B.Com.)**

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

**Name of the Course: Financial Accounting and Auditing – Paper – X**  
**(Auditing - II)**

Sr. No.	Heading	Particulars
1	<b>Description of the course:</b>	
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	<b>Course Objectives:</b>	1. To gain a foundational understanding of auditing techniques and Internal Audit. 2. To understand the Vouching & Verification of documents and accounting records
8	<b>Course Outcomes:</b>	1. The learner will learn about the auditing techniques and Internal Audit. 2. The learner will understand the Vouching & Verification of documents and accounting records
9	<b>Modules</b>	
	<b>Modules I: Auditing Techniques and Internal Audit Introduction (15 Hours)</b>	
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audi</p>	
	<b>Module II: Auditing Techniques : Vouching &amp; Verification (15 Hours)</b>	
	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted</p>	

	<p>Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Principles And Practice Of Auditing Paperback By Dinkar Pagare</li> <li>2. Chartered Accountant's Documentation and Compliance for Audits and Reviews, Pramod Jain and Shreya Jain, - 2023.</li> <li>3. Taxmann's Auditing (UGCF   NEP) – The Perfect Blend of Theoretical Insights, Practical Examples, Regulatory Framework on Auditing Concepts &amp; Practice for Commerce Students – Aruna Jha – 2024</li> <li>4. Fundamentals of Accounting and Auditing (For Cs Foundation) – Vishal Saxena – 2019.</li> </ol>

### 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	20

### 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/ Theory Question (Module – I)	15 Marks
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	08 Marks 07 Marks
Q-2	A. Practical/ Theory Question (Module – II)	15 Marks
	<b>OR</b>	
	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. Ishtiyag Chiplunkar	
2	Mr. Murugan Nadar	

# **As Per NEP 2020**

## **Tolani College of Commerce (Autonomous)**

**Title of the Course: Financial Accounting and Auditing – Paper – X  
(Auditing - II)**

**(Semester – VI)**

**Programme: Bachelor of Commerce (B.Com.)**

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

**Name of the Course: Financial Accounting and Auditing – Paper – X  
(Auditing - II)**

Sr. No.	Heading	Particulars
1	<b>Description of the course:</b>	
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	<b>Course Objectives:</b>	1. To gain a foundational understanding of auditing techniques and Internal Audit. 2. To understand the Vouching & Verification of documents and accounting records
8	<b>Course Outcomes:</b>	1. The learner will learn about the auditing techniques and Internal Audit. 2. The learner will understand the Vouching & Verification of documents and accounting records
9	<b>Modules</b>	
	<b>Modules I: Auditing Techniques and Internal Audit Introduction (15 Hours)</b>	
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audi</p>	
	<b>Module II: Auditing Techniques : Vouching &amp; Verification (15 Hours)</b>	
	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted</p>	

	<p>Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Principles And Practice Of Auditing Paperback By Dinkar Pagare</li> <li>2. Chartered Accountant's Documentation and Compliance for Audits and Reviews, Pramod Jain and Shreya Jain, - 2023.</li> <li>3. Taxmann's Auditing (UGCF   NEP) – The Perfect Blend of Theoretical Insights, Practical Examples, Regulatory Framework on Auditing Concepts &amp; Practice for Commerce Students – Aruna Jha – 2024</li> <li>4. Fundamentals of Accounting and Auditing (For Cs Foundation) – Vishal Saxena – 2019.</li> </ol>

### 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	20

### 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/ Theory Question (Module – I)	15 Marks
	<b>OR</b>	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	08 Marks 07 Marks
Q-2	A. Practical/ Theory Question (Module – II)	15 Marks
	<b>OR</b>	
	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. Ishtiyag 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 VIII - Marketing Research**

**Programme: Bachelor of Commerce (B.Com.) Semester VI**

**Syllabus for 2 credits  
From the academic year-2025-2026**

## Name of the Course: Commerce VIII - Marketing Research

Sr. No.	Heading	Particulars
1	<b>Description the course :</b>	This course introduces the fundamentals of marketing research, including research design, sampling techniques, data processing, and report writing. It focuses on applying research methodologies to understand market trends, consumer behavior, and competition, equipping students with essential tools for effective decision-making in marketing.
2	<b>Vertical :</b>	Major (Electives)
3	<b>Type :</b>	Theory
4	<b>Credit:</b>	2 credits
5	<b>Hours Allotted :</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks Continuous Evaluation: 20 Marks Semester End Evaluation: 30 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand the key concepts and methodologies of marketing research.</li> <li>2. To apply research techniques for solving real-world marketing problems and informing strategic decisions.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Students will be able to design and conduct marketing research projects.</li> <li>2. Students will be able to analyze and interpret research data to guide marketing decisions.</li> </ol>

9	<p><b>Module 1: Introduction to Marketing Research (15 Hours)</b></p> <ul style="list-style-type: none"> <li>● <b>Marketing Research:</b> Definition, Features, Significance of Marketing research in marketing decision making, Limitations of Marketing Research, Steps in Marketing Research, Ethics in Marketing Research, Scope of Global Marketing Research.</li> <li>● <b>Marketing Research Design:</b> Concept, Importance and Types of Research Design in Marketing; Framing Hypothesis in Marketing Research: Concept, Importance and Types; Sampling in Marketing Research: Technique and Essentials of good sampling.</li> </ul>
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	<ul style="list-style-type: none"> <li>● <b>Data Analysis and Reporting in Marketing Research:</b> Concept, Stages in Data Processing in Marketing Research, Steps in Data Analysis in Marketing Research, Use of Statistical Tools in Marketing Research, Types of Marketing Research Report, Content of Marketing Research Report.</li> </ul>	
	<p><b>Module 2: Applications of Marketing Research (15 Hours)</b></p>	
	<ul style="list-style-type: none"> <li>● <b>Product Research:</b> Concept, Steps in new product development, Product Testing methods, Components of brands, Importance of brand research; <b>Price Research:</b> Concept, Factors influencing pricing, Methods of price research.</li> <li>● <b>Promotion research:</b> Concept, Elements of promotion research; <b>Advertising Research:</b> Concept, Advertising effectiveness testing methods; <b>Physical Distribution Research:</b> Concept, Importance of physical distribution research, Components of Supply Chain Management; <b>Sales research:</b> Concept, Significance</li> <li>● <b>Rural Research:</b> Concept, Do's and Don'ts in Rural research; <b>Consumer Research:</b> Concept, Objectives, Methods; <b>Motivation Research:</b> Concept, Importance.</li> </ul>	
10	<p><b>References:</b></p> <ul style="list-style-type: none"> <li>● Kothari, C. R., &amp; Garg, G. (2019). Research Methodology: Methods and Techniques (4th ed.). New Age International Publishers.</li> <li>● Krishnaswamy, K. N., Sivakumar, A. I., &amp; Mathirajan, M. (2009). Management Research Methodology: Integration of Principles, Methods and Techniques. Pearson India.</li> <li>● Malhotra, N. K., &amp; Dash, S. (2016). Marketing Research: An Applied Orientation (7th ed.). Pearson India.</li> <li>● Hair, J. F., Ortinau, D. J., &amp; Harrison, D. E. (2024). Essentials of Marketing Research (6th ed.). McGraw Hill.</li> <li>● Kolb, B. (2008). Marketing Research: A Practical Approach. SAGE Publications Ltd.</li> </ul>	
11	<p><b>Other Readings:</b></p> <ul style="list-style-type: none"> <li>● Harvard Business Review Articles</li> </ul>	
12	<p><b>Websites:</b></p> <ul style="list-style-type: none"> <li>● <a href="https://shodhganga.inflibnet.ac.in/">https://shodhganga.inflibnet.ac.in/</a></li> <li>● <a href="https://www.researchgate.net/">https://www.researchgate.net/</a></li> </ul>	
13	<p><b>Continuous Evaluation : 40%</b></p>	<p><b>Semester End Examination : 60%</b></p>

<b>14</b>	<b>Continuous Evaluation through:</b>	
	<b>Component</b>	<b>Total Marks</b>
	Class test/ Case study/ Book Review/ Assignment/ Report writing/ Presentation/ Video presentation	20 Marks
	<b>Total</b>	<b>20 Marks</b>

  

<b>15</b>	<b>Format of Question Paper for Semester End Examination (S.E.E.)</b>	
	<b>Maximum Marks: 30</b>	<b>Duration: 01 hour</b>
<b>Note:</b> All questions are compulsory.		
<b>Question Number</b>	<b>Nature of Questions</b>	<b>Maximum Marks</b>
<b>Q.1.</b>	<b>Attempt any 2 of the following: (From Module I) (5 marks each)</b>	<b>10</b>
<b>a)</b>		
<b>b)</b>		
<b>c)</b>		
<b>Q.2.</b>	<b>Attempt any 2 of the following: (From Module II) (5 marks each)</b>	<b>10</b>
<b>a)</b>		
<b>b)</b>		
<b>c)</b>		
<b>Q.3.</b>	<b>Attempt the following: (From Entire Syllabus) (5 marks each) (Approach Based Questions)</b>	<b>10</b>
<b>a)</b>		
<b>b)</b>		

**Signatures of Team Member/s**

Sr. No	Name	Signature
1.	Dr. Sadhana Venkatesh	
2.	Ms. Priyanka Bhalekar	