

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

Approved by the BoS in B.Com. (Accountancy) on 28-02-26 item no. 05

## **As Per NEP 2020**

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



**Title of the Course: Financial Accounting –II**

**Programme: Bachelor of Commerce (Taxation and Auditing)**

**(Semester – II)**

**Syllabus for 4 Credit Course**

**From the Academic Year 2026 – 2027**

## Name of the Course: Financial Accounting – II

| Sr. No. | Heading  | Particulars  |
|---------|--|--|
| 1       | <b>Description of the course:</b>  | This course deals with specialized accounting topics relevant to corporate and commercial practice. It covers Fire Insurance Claims, Branch Accounts, Accounting of Foreign Currency Transactions, and Profit Prior to Incorporation, emphasizing practical computation, journal entries, and application of accounting standards. Students will develop the skills to analyze financial events, prepare accurate accounts, and apply professional judgment in complex accounting scenarios.   |
| 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<br>Continuous Evaluation 40 Marks<br>Semester End Examination 60 Marks   |
| 7       | <b>Course Objectives: The course aims to:</b>  | <ol style="list-style-type: none"> <li>1. To examine the application of principles of Fire insurance in policy issuance and claims processing.</li> <li>2. To equip learners with the knowledge and skills necessary to navigate branch accounting effectively, facilitating informed decision-making and financial control.</li> <li>3. To familiarize students with different types of exchange rates such as spot rate, average rate, closing rate, and settlement rate.</li> <li>4. To understand the complexities of managing profits earned before a company's formal incorporation and compliance of the new enterprise.</li> </ol> |
| 8       | <b>Course Outcomes: After successful completion of the course, learners will be able to:</b>   | <ol style="list-style-type: none"> <li>1. Learner will be able to calculate Fire insurance claim.</li> <li>2. Learner will be able to Consolidate financial information from different branches to present a comprehensive view of the organization's performance.</li> <li>3. Learners will be able to Identify and classify different types of exchange rates used in foreign currency accounting.</li> <li>4. Learner will be able to ascertain and treatment of Profit Prior to Incorporation.</li> </ol>  |
| 9       | <b>Modules</b>   |  |
|         | <b>Modules I: Fire Insurance Claims (15 Hours)</b>   |  |
|         | <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Overview of insurance principles, Historical development of fire insurance, Role and importance of fire insurance in risk management</li> <li>• <b>Computation of Loss of Stock by Fire and Claim:</b> Problems on Computation of Calim based on Average Clause</li> </ul> |  |
|         | <b>Module II: Branch Accounts (15 Hours)</b>   |  |
|         | <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning, Features, Advantage and Disadvantage</li> <li>• <b>Methods :</b> Stock and Debtors Method (Practical Sums)</li> </ul>   |  |
|         | <b>Modules III: Accounting of transactions of Foreign Currency (15 Hours)</b>  |  |
|         | <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning of foreign currency transactions, Need for accounting of foreign exchange.</li> <li>• <b>Accounting Treatment:</b> Recording foreign currency transactions, Monetary vs</li> </ul>   |  |

|    |  |
|----|--|
|    | non- monetary items, Treatment at balance sheet date (Practical Sums)  |
|    | <b>Module IV: Profit Prior to Incorporation (15 Hours)</b>   |
|    | <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning, Nature, Basis of Apportionment</li> <li>• <b>Methods:</b> Separate and Signal Final Accounts (Practical Sums)</li> </ul>  |
| 10 | <p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>• Barad, Mahesh: <i>Modern Financial Accounting</i>. Jaipur. Galaxy Book Company, 2018.</li> <li>• Gawande, M.K.: <i>Advanced Accounting: Today and Tomorrow</i>. Kanpur. Chandralok Prakashan, 2016.</li> <li>• Goyal, Bhushan Kumar &amp; Tiwari, H.N.: <i>Financial Accounting; V.2: Assignments</i>. (9th) New Delhi. Taxmann Publications Pvt Ltd., 2021</li> <li>• John Wild <i>Fundamental Accounting Principles</i>, Mcgraw Hill, 23<sup>rd</sup> Edition, 2016</li> <li>• Maheshwari, S N &amp; Maheshwari, S K: <i>Problems &amp; Solutions In Advanced Accountancy : Vol. 1</i>. (6th Ed) Vikas Publishing House Pvt Ltd., 2008</li> <li>• P.C. Tulsian, <i>Financial Accounting</i>, Pearson Publications, 2022</li> <li>• Panchal, Uttam V: <i>Financial Accounting; V.1-2</i>. Jaipur. Horizon Press, 2017</li> <li>• Shette, Rachappa: <i>Accounting Simplified</i>. New Delhi. Sage Publications India Pvt Ltd, 2021.</li> <li>• Singh, S.P.N: <i>Fundamentals of Advanced Accounting</i>. New Delhi. Horizon Press, 2018</li> <li>• Satyanarayana, Penumarthi Veera Venkat: <i>Financial Accounting and Anaysis</i>. New Delhi. Discovery Publishing House, 2016</li> <li>• Shukla And Grewal, <i>A d v a n c e Accounts</i>, S. Chand And Company (P) Ltd., 19<sup>th</sup> Edition, 2016</li> <li>• T.S. Grewal And S.C. Gupta, <i>Introduction to Accountancy</i>, S. Chand And Company (P) Ltd., New Edition, 2024</li> </ul> |

### 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/<br>Book Review | 40                 |

### Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 02 Hours

All Questions are Compulsory Carrying 15 Marks each.

| <b>Q. No.</b> | <b>Particular</b>  | <b>Marks</b>                       |
|---------------|--|------------------------------------|
| Q-1           | A. Full Length Practical Question (Module – I)   | <b>15 Marks</b>                    |
|               | <b>OR</b>  |                                    |
|               | C. Theory/ Practical Questions (Module – I)<br>D. Theory/ Practical Questions (Module – I)     | <b>08 Marks</b><br><b>07 Marks</b> |
| Q-2           | A. Full Length Practical Question (Module – II)  | <b>15 Marks</b>                    |
|               | <b>OR</b>  |                                    |
|               | C. Theory/ Practical Questions (Module – II)<br>D. Theory/ Practical Questions (Module – II)   | <b>08 Marks</b><br><b>07 Marks</b> |
| Q-3           | A. Full Length Practical Question (Module – III)   | <b>15 Marks</b>                    |
|               | <b>OR</b>  |                                    |
|               | C. Theory/ Practical Questions (Module – III)<br>D. Theory/ Practical Questions (Module – III) | <b>08 Marks</b><br><b>07 Marks</b> |
| Q-4           | A. Full Length Practical Question (Module – IV)  | <b>15 Marks</b>                    |
|               | <b>OR</b>  |                                    |
|               | C. Theory/ Practical Questions (Module – IV)<br>D. Theory/ Practical Questions (Module – IV)   | <b>08 Marks</b><br><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              | Mr.Murugan Nadar |                  |
| 2              | Ms Shweta Ghule  |                  |

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

Approved by the BoS in B.Com. (Accountancy) on 28-02-26 item no. 05

## **As Per NEP 2020**

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



**Title of the Course: Income Tax – I**

**Programme: Bachelor of Commerce (Taxation and Auditing)**

**(Semester – II)**

**Syllabus for 2 Credit Course**

**From the Academic Year 2026 – 2027**

## Name of the Course: Income Tax – I

| Sr. No. | Heading   | Particulars   |
|---------|---|---|
| 1       | <b>Description of the course:</b>   | This course introduces the basic principles of income taxation in India, focusing on Salary Income and Profits & Gains of Business or Profession. Students learn the meaning, scope, and taxability of salary, including allowances, perquisites, retirement benefits, and deductions. The course also covers computation of business or professional income, highlighting allowable and disallowable expenses and depreciation. Emphasis is on applying provisions of the Income-tax Act, 1961, to prepare accurate taxable income calculations. |
| 2       | <b>Vertical:</b>  | Major   |
| 3       | <b>Type:</b>  | Theory  |
| 4       | <b>Credit:</b>  | 2 Credits (1 Credit = 15 Hours for Theory in a Semester)  |
| 5       | <b>Hours Allotted:</b>  | 30 Hours  |
| 6       | <b>Marks Allotted:</b>  | 50 Marks<br>Continuous Evaluation 20 Marks<br>Semester End Examination 30 Marks   |
| 7       | <b>Course Objectives: The course aims to:</b>   | 1. To develop practical skills in preparing salary computation statements.<br>2. To develop skills for computation of taxable business or professional income   |
| 8       | <b>Course Outcomes: After successful completion of the course, learners will be able to:</b>  | 1. Learners will be able to Prepare a complete salary income computation statement.<br>2. Learners will be able to Compute income under the head “Profits and Gains of Business or Profession.  |
| 9       | <b>Modules</b>  |   |
|         | <b>Modules I: Salaries</b>  | <b>(15 Hours)</b>   |
|         | <ul style="list-style-type: none"> <li>• Meaning and scope of salary income</li> <li>• Basis of charge [Section 15]</li> <li>• Salary, wages, annuity, pension, gratuity</li> <li>• Allowances: taxable, exempt, and partially exempt</li> <li>• Perquisites: taxable and exempt perquisites</li> <li>• Retirement benefits and their tax treatment</li> <li>• Deductions from salary [Section 16]</li> <li>• Computation of income under the head “Salaries</li> </ul> |   |
|         | <b>Module II: Profits and Gains of Business or Profession</b>   | <b>(15 Hours)</b>   |
|         | <ul style="list-style-type: none"> <li>• Meaning of business and profession</li> <li>• Basis of charge [Section 28]</li> <li>• Specific deductions allowable [Sections 30–37]</li> <li>• Expenses expressly disallowed</li> <li>• Depreciation [Section 32]</li> <li>• Treatment of bad debts and provisions</li> <li>• Maintenance of books of accounts (basic)</li> <li>• Computation of income from business or profession</li> </ul>                                |   |

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**Reference Books:**

**Dr. Vinod K. Singhania & Dr. Monica Singhania (2024)** – *Students Guide to Income Tax (Including GST)*, Taxmann Publications Pvt. Ltd., New Delhi.

**Mehrotra, H.C. & Goyal, S.P. (2024)** – *Income Tax Law and Accounts*, Sahitya Bhawan Publications, Agra.

**Ahuja, Girish & Gupta, Ravi (2024)** – *Systematic Approach to Income Tax and GST*, Bharat Law House Pvt. Ltd., New Delhi.

**Datey, V.S. (2024)** – *Indirect Taxes – Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi.

**Bangar, V. & Bangar, Y. (2024)** – *Comprehensive Guide to GST*, Aadhya Prakashan, New Delhi.

### 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/<br>Book Review | 20          |

### Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 01 Hour

All Questions are Compulsory Carrying 15 Marks each.

| Q. No. | Particular                                  | Marks    |
|--------|---|----------|
| Q-1    | A. Practical /Theory Question (Module – I)  | 08 Marks |
|        | B. Practical /Theory Question (Module – I)  | 07 Marks |
|        | <b>OR</b>                                   |          |
|        | C. Practical /Theory Question (Module – I)  | 08 Marks |
| Q-2    | D. Practical /Theory Question (Module – I)  | 07 Marks |
|        | A. Practical /Theory Question (Module – II) | 08 Marks |
|        | B. Practical /Theory Question (Module – II) | 07 Marks |
|        | <b>OR</b>                                   |          |
| Q-2    | C. Practical /Theory Question (Module – II) | 08 Marks |
|        | D. Practical /Theory Question (Module – II) | 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       | Ms. Jyoti Singh  |           |

**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**

**Title of the Course: Introduction to Banking & Insurance**

**Programme: B.Com. (Taxation and Auditing)**

**(Semester II)**

**Syllabus for 2 Credit Course  
From the Academic Year 2026 – 2027**

## Name of the Course: Introduction to Banking & Insurance

| Sr. No. | Heading   | Particulars   |
|---------|---|---|
| 1       | <b>Description of the course:</b>   | Introduction to Banking & Insurance offers a comprehensive understanding of essential financial concepts.   |
| 2       | <b>Vertical:</b>  | Minor   |
| 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<br>Continuous Evaluation 20 Marks<br>Semester End Examination 30 Marks   |
| 7       | <b>Course Objectives:</b>   | 1. To help learners to understand basic concepts of banking industry<br>2. To help learners to understand basic concepts of insurance industry  |
| 8       | <b>Course Outcomes:</b>   | 1. Learners will be able to understand basic concepts of banking industry<br>2. Learners will be able to understand basic concepts of insurance industry  |
| 9       | <b>Modules</b>  |   |
|         | <b>Module I: Introduction to Banking (15 Hours)</b>   |   |
|         | <ul style="list-style-type: none"> <li>• Meaning, Definition and Types of Banks</li> <li>• Functions of Bank: Primary function and Secondary function</li> <li>• Structure of Banking System</li> <li>• Electronic payments: Remittance through Bank Drafts, Internet Banking, Digital Banking</li> </ul> |   |
|         | <b>Module II: Introduction to Insurance (15 Hours)</b>  |   |
|         | <ul style="list-style-type: none"> <li>• Introduction to IRDA, Meaning, Definition and Features</li> <li>• Importance of Insurance</li> <li>• Principles of Insurance</li> <li>• Features and Types of Insurance</li> </ul>   |   |
| 10      | <b>Reference Books:</b>   | <ol style="list-style-type: none"> <li>1. Anil Kumar - "Insurance Products and Marketing in India" (2020)</li> <li>2. Frederic S. Mishkin and Stanley Eakins - "Financial Markets and Institutions" (2020)</li> <li>3. Kenneth Abraham - "Insurance Law and Regulation" (2019)</li> <li>4. Mahesh Sinha - "Banking and Financial Institutions in India: Operations and Regulations" (2021)</li> <li>5. Rajeev Ahuja - "Insurance Law in India: Cases and Materials" (2020)</li> <li>6. Rakesh Kumar - "Bank Management: Theory and Practice" (2021)</li> <li>7. Renuka Gera - "Introduction to Banking: Principles and Practices" (2021)</li> <li>8. Sudhir Sachdeva - "Insurance Principles and Practice in India" (2019)</li> <li>9. Sunil Arora - "Insurance Claims Management: Principles and Practices" (2019)</li> <li>10. Tannistha Samanta - "Banking Law and Practice in India" (2020)</li> <li>11. Vivek Bakshi - "Risk Management in Banking: An Indian Perspective" (2022)</li> </ol> |

## Evaluation Pattern

Continuous Evaluation: 40%  
Semester End Examination: 60%

The Continuous evaluation will consist of

|   | <b>Total Marks</b> |
|---|--------------------|
| Assignment/Project Work/Presentation/Case Study | 10                 |
| Online MCQ Objective Test                       | 10                 |

Attendance Compulsory in both the above components

### Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 01 Hour

All Questions are Compulsory Carrying 10 Marks each.

| Q. No. | Particular  | Marks    |
|--------|---|----------|
| Q-1    | <b>Attempt any One of the following: (Module – 1)</b><br>A. Full Length Question<br>B. Full Length Question | 10 Marks |
| Q-2    | <b>Attempt any One of the following: (Module – 2)</b><br>A. Full Length Question<br>B. Full Length Question | 10 Marks |
| Q-3    | <b>Short Notes (Attempt any Two)</b><br>A. Module 1<br>B. Module 1<br>C. Module 2<br>D. Module 2            | 10 Marks |

### Signature of Team Members

| Sr. No. | Name             | Signature |
|---------|------------------|-----------|
| 1       | Ms. Disha Wadhwa |           |
| 2       | Ms. Jyoti Singh  |           |

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Item No. –

# **As Per NEP 2020**

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



Knowledge is Supreme

### **Title of the Course: Introduction to Financial Markets**

|          | <b>Programmes: (Semester II)</b>                      |
|----------|---|
| <b>1</b> | <b>Bachelor of Commerce (Management Studies)</b>      |
| <b>2</b> | <b>Bachelor of Commerce (Accounting and Finance)</b>  |
| <b>3</b> | <b>Bachelor of Commerce (Banking and Insurance)</b>   |
| <b>4</b> | <b>Bachelor of Commerce (Taxation &amp; Auditing)</b> |

### **Syllabus for 2 Credits**

**From the Academic Year: 2026-2027**

## Name of the Course: Introduction to Financial Markets

| Sr. No. | Heading   | Particulars  |
|---------|---|--|
| 1       | <b>Description of the Course :</b>  | This course is aimed at the study of fundamentals of financial markets and financial instruments, the features of modern financial markets, financial instruments, regulatory agencies and their roles in the financial markets. |
| 2       | <b>Vertical :</b>   | Minor  |
| 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<br>Continuous Evaluation : 20 Marks<br>Semester- End : 30 Marks   |
| 7       | <b>Course Objectives:</b> The objective of this course is to:<br>1. Familiarize learners with the structure and regulatory agencies of financial markets in India.<br>2. Acquaint the learners with the operations of equity, debt, commodity, and derivative markets.  |  |
| 8       | <b>Course Outcomes:</b> After successful completion of this course a learner will be in a position to:<br>1. Comprehend the different types of financial markets.<br>2. Differentiate between different types of markets players and motivated to become more financially included by participating in financial markets. |  |

| 9                         | <b>Module 1: Overview of the Financial Markets (15 Hours)</b>  |                                       |           |             |                           |          |                        |          |              |                 |
|---------------------------|--|---------------------------------------|-----------|-------------|---------------------------|----------|------------------------|----------|--------------|-----------------|
|                           | <ul style="list-style-type: none"> <li>• <b>Financial Markets:</b> Definition, functions, and types.</li> <li>• <b>Role of Financial Markets:</b> Allocation of capital, Risk management, Price discovery, Facilitating economic transactions, Mobilizing savings, Corporate governance and accountability.</li> <li>• <b>Recent Trends in Financial Markets:</b> Digitization of the financial markets, Rise of algorithmic trading, Integration of blockchain technology in financial transactions. and Emergence of fintech startups.</li> </ul>  |                                       |           |             |                           |          |                        |          |              |                 |
|                           | <b>Module 2: Equity Market and Debt Market (15 Hours)</b>  |                                       |           |             |                           |          |                        |          |              |                 |
|                           | <ul style="list-style-type: none"> <li>• <b>Equity Market:</b> Evolution, Primary Activities – Initial Public Offer (IPO), Application Supported by Blocked Amount (ASBA), Green Shoe option, Sweat equity, ESOP, Right Shares, and Bonus Shares.</li> <li>• <b>Debt Market:</b> Evolution, Structure of Debt Market, Market Participants, Types of Debt Markets.</li> <li>• <b>Recent Trends in Equity and Debt Market:</b> Equity market- Growth of thematic investment (ETFs), Increase in Environmental, Social, and Governance (ESG) investing- Debt market-Interest rate fluctuations, Rise of green bonds and sustainable finance.</li> </ul>   |                                       |           |             |                           |          |                        |          |              |                 |
| 10                        | <b>References :</b> <ol style="list-style-type: none"> <li>1. Anil Agashe, Financial Services, Markets and Regulations, Himalaya Publishing House, 2010.</li> <li>2. Bhole L. M., Financial Institutions &amp; Markets, McGraw Hill, 6<sup>th</sup> edition, 2017.</li> <li>3. Bhole L. M., Jitendra Mahakad, Financial Institutions and Markets: Structure Growth &amp; Innovations, Tata McGraw Hill, 6<sup>th</sup> edition, 2017.</li> <li>4. Gordon E. and Natarajan K., Financial Markets and Services, Himalaya Publishing House, 3<sup>rd</sup> edition, 2006.</li> <li>5. Gupta N.K. and Monika Chopra, Financial Markets, Institutions and Services, Ane Books India Ltd., 2008.</li> <li>6. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 11<sup>th</sup> edition, 2019</li> <li>7. Dr. S. Guruswamy, Financial Markets &amp; Institutions, Vijay Nicole Imprints Pvt. Ltd., 2015<br/>Vasant Desai, The Indian Financial System and Financial Market Operator, Himalaya Publishing, 2012.</li> </ol> |                                       |           |             |                           |          |                        |          |              |                 |
| 11                        | <b>Internal Continuous Assessment: 40%</b>   | <b>Semester End Examination : 60%</b> |           |             |                           |          |                        |          |              |                 |
| 12                        | <b>Continuous Evaluation through:</b> <table border="1" data-bbox="483 1730 1237 1892" 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;">1)Assignment/Case Studies</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td style="text-align: center;">2) MCQ Based Questions</td> <td style="text-align: center;">10 Marks</td> </tr> <tr> <td style="text-align: center;"><b>Total</b></td> <td style="text-align: center;"><b>20 Marks</b></td> </tr> </tbody> </table> <p style="text-align: center; margin-top: 20px;"><i>Note: Learner must be Present in all the components of Continuous Evaluation.</i></p>  |                                       | Component | Total Marks | 1)Assignment/Case Studies | 10 Marks | 2) MCQ Based Questions | 10 Marks | <b>Total</b> | <b>20 Marks</b> |
| Component                 | Total Marks  |                                       |           |             |                           |          |                        |          |              |                 |
| 1)Assignment/Case Studies | 10 Marks   |                                       |           |             |                           |          |                        |          |              |                 |
| 2) MCQ Based Questions    | 10 Marks   |                                       |           |             |                           |          |                        |          |              |                 |
| <b>Total</b>              | <b>20 Marks</b>  |                                       |           |             |                           |          |                        |          |              |                 |

|           |   |   |                        |
|-----------|---|---|------------------------|
| <b>13</b> | <b>Format of Question Paper:</b>  |   |                        |
|           | <b>Question Paper Pattern for Semester End Examination (SEE)</b>  |   |                        |
|           | <b>Maximum Marks: 30</b>  |   | <b>Duration:1 Hour</b> |
|           | <b>Question Number</b>  | <b>Particular</b>   | <b>Marks</b>           |
|           | Q-1   | Attempt any ONE of the following:(Module 1)<br>A. Full Length Question<br>B. Full Length Question | 10                     |
| Q-2       | Attempt any ONE of the following: (Module 2)<br>A. Full Length Question<br>B. Full Length Question                | 10  |                        |
| Q-3       | Short Notes attempt any TWO of the following:<br>A. (Module 1)<br>B. (Module 1)<br>C. (Module 2)<br>D. (Module 2) | 10  |                        |
|           |   |   |                        |

### Signatures of Team Members

| Sr.No | Name                  | Signature |
|-------|-----------------------|-----------|
| 1.    | Dr. Sadhana Venkatesh |           |
| 2.    | Ms.Jyoti Ghosh        |           |
| 3.    | Ms. Neha Sawant       |           |

AC –  
Item No. –

# **As Per NEP 2020**

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



**Title of the Course: Object Oriented Programming**

**Programme: B.Com (Taxation & Auditing)**

**Semester II**

**Syllabus for 2 Credits**

**From the Academic Year 2026-2027**

## Name of the Course: Object Oriented Programming

| Sr. No. | Heading   | Particulars   |
|---------|---|---|
| 1       | <b>Description of the Course :</b>                | Object-oriented programming (OOP) is a style of programming characterized by the identification of classes of object closely linked with the methods (functions) with which they are associated.  |
| 2       | <b>Vertical :</b>                                 | Minor   |
| 3       | <b>Type :</b>                                     | Theory / Practical  |
| 4       | <b>Credit:</b>                                    | 2 Credits   |
| 5       | <b>Hours Allotted :</b>                           | 30 Hours  |
| 6       | <b>Marks Allotted:</b>                            | 50 Marks<br>Continuous Assessment: 20<br>Semester End Examination : 30  |
| 7       | <b>Course Objectives:</b> Enable learners to :    | <ol style="list-style-type: none"> <li>1. object-oriented programming (OOP) principles, enabling them to map real-world commerce entities.</li> <li>2. train students in the use of functions, constructors, and classes to create modular and error-resistant programs.</li> </ol>   |
| 8       | <b>Course Outcomes:</b> Learner will be able to : | <ol style="list-style-type: none"> <li>1. design and implement C++ classes that represent business models, utilizing Inheritance and Polymorphism to handle different financial scenarios.</li> <li>2. Efficiently manage object lifecycles using Constructors and Destructors and utilize function overloading to create flexible financial calculators that process varying numbers of inputs.</li> </ol> |

9

**Modules:-**

**Module 1: Introduction to Object Oriented Concepts**

**(15 Hours)**

- **INTRODUCTION OF OBJECT-ORIENTED DESIGN:** Introduction, Objects, Class and Instance, Polymorphism, Inheritance, Object-Oriented Analysis.  
  
STARTING WITH C++: C++ Overview, C++ Character Set, C++ Tokens, Variables, Counting Tokens, Data Types, Qualifiers, Range of Data Types, Your First C++ Program, Structure of a C++ Program, Styles of, Writing C++ Programs, Programming Examples
- **FEATURES OF C++:** Introduction, Operators and Expressions, Declaring Constants, Type Conversion, Decision Making: An Introduction, Unconditional Branching Using Goto ,Introduction to Looping

**Module 2: Functions & Constructor / Destructors**

**(15 Hours)**

- **FUNCTION IN C++:** Introduction ,Function Declaration/Prototyping ,The Main Function in C++,Recursion ,Call by Reference ,Call by Reference Vs Call by Address , Return by Reference ,Inline Function ,Function Overloading ,Function with Default Arguments  
  
CLASS AND OBJECTS IN C++ : Working with Class, Structure in C++ ,Accessing Private Data Passing and Returning Object ,Array of Object ,Friend Function ,Static Class Members ,Constant Member Function
- **WORKING WITH CONSTRUCTOR AND DESTRUCTOR:** Introduction, Constructor with Parameters, Implicit and Explicit Call to Constructor, Copy Constructor, Dynamic Initialization of Objects, Dynamic Constructor, Destructor

| 10              | <b>Reference Books:</b> <ul style="list-style-type: none"> <li>• <b>Object-Oriented Programming with C++</b> by <i>E. Balagurusamy</i>, McGraw Hill Education, 8th Edition, 2020.</li> <li>• <b>Object-Oriented Programming with C++, Second Edition</b> by <i>Mahesh Bhawe &amp; Sunil Patekar</i>, Pearson India, 2024.</li> <li>• <b>Object-Oriented Programming Using C++, Second Edition</b> by <i>B. Chandra</i>, (Publisher varies), 2020.</li> </ul>  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|-----------------|---|---------------------------------------|-----------------|---------------------|---------------|----|----------------------|--|--|----|----|--|----|--|----|--|----|--|----|----|----------------------|--|--|----|----|--|----|--|----|--|----|--|----|
| 11              | <b>Internal Continuous Assessment: 40%</b>  | <b>Semester End Examination : 60%</b> |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 12              | <b>Continuous Evaluation through:</b> Practical Examination<br>20 Marks   |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 13              | <p style="text-align: center;"><b>Question Paper Pattern for Semester End Examination</b><br/> <b>Maximum Marks: 30</b> <span style="float: right;"><b>Duration: 1 Hr.</b></span><br/> <b>Note: All questions are compulsory. Each question has an internal choice.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Question Number</th> <th style="width: 60%;">Nature of Questions</th> <th style="width: 25%;">Maximum Marks</th> </tr> </thead> <tbody> <tr> <td>1)</td> <td><b>Attempt any 3</b></td> <td></td> </tr> <tr> <td></td> <td>a)</td> <td rowspan="5" style="text-align: center; vertical-align: middle;">15</td> </tr> <tr> <td></td> <td>b)</td> </tr> <tr> <td></td> <td>c)</td> </tr> <tr> <td></td> <td>d)</td> </tr> <tr> <td></td> <td>e)</td> </tr> <tr> <td>2)</td> <td><b>Attempt any 3</b></td> <td></td> </tr> <tr> <td></td> <td>a)</td> <td rowspan="5" style="text-align: center; vertical-align: middle;">15</td> </tr> <tr> <td></td> <td>b)</td> </tr> <tr> <td></td> <td>c)</td> </tr> <tr> <td></td> <td>d)</td> </tr> <tr> <td></td> <td>e)</td> </tr> </tbody> </table> |                                       | Question Number | Nature of Questions | Maximum Marks | 1) | <b>Attempt any 3</b> |  |  | a) | 15 |  | b) |  | c) |  | d) |  | e) | 2) | <b>Attempt any 3</b> |  |  | a) | 15 |  | b) |  | c) |  | d) |  | e) |
| Question Number | Nature of Questions   | Maximum Marks                         |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 1)              | <b>Attempt any 3</b>  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | a)  | 15                                    |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | b)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | c)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | d)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | e)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 2)              | <b>Attempt any 3</b>  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | 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 14-3-2026 item no. 04

Approved by the BoS in Business Economics on 27-02-2026 item No. 07

# **As Per NEP 2020**

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



**Business Economics Sem II:**

**Introduction to Microeconomics**

## Programme: B.Com in Taxation and Auditing Programme

### Syllabus for 2 credit Course from the academic year 2026-2027

#### Title of the Course: Business Economics Semester II: Introduction to Microeconomics.

| Sr. No.  | Heading                | Particulars   |
|--|------------------------|---|
| 1)   | Description the course | This course introduces students to the fundamentals of Business economics, including demand, production, cost, pricing, and market structures. It emphasises decision-making in firms and examines the economic impact of taxation, auditing, and regulation, enabling students to analyse and apply microeconomic principles in real-world business scenarios. |
| 2)   | Programme              | B.Com in Taxation and Auditing  |
| 3)   | Semester               | II  |
| 4)   | Course/ Subject        | Business Economics Semester II: Introduction to Microeconomics.   |
| 5)   | A.Y.                   | 2026-2027   |
| 6)   | Vertical:              | Minor   |
| 7)   | Type:                  | Theory  |
| 8)   | Credits:               | 02  |
| 9)   | Hours Allotted:        | 30  |
| 10)  | Marks Allotted:        | Total Marks: 50<br>Continuous Evaluation Marks: 20<br>Semester End Examination Marks: 30  |
| <p>Course Objectives: By end of this course student should be able to-</p> <ol style="list-style-type: none"><li>1) develop a strong understanding of microeconomic principles and Business decision-making,</li><li>2) analyse corporate business behaviour and economic outcomes, with reference to taxation, auditing, and regulatory influences.</li></ol> |                        |   |
| <p>Course Outcomes: Upon completion of this course students will be able to:</p> <ol style="list-style-type: none"><li>1) understand and apply basic economic concepts to business decisions like pricing, production, and costs.</li><li>2) recognise the impact of taxes, audits, and regulations on firms and market outcomes.</li></ol>                    |                        |   |

## Module I: Foundations of Business Economics (15 Hours)

| Topic  | Sub-topics   |
|--|--|
| 1. Nature and Scope of Business Economics      | a) Meaning, nature, and scope of Business economics in corporate firms.<br>b) Business decision-making and economic reasoning. |
| 2. Elasticity of Demand                        | a) Types and measurement of elasticity of demand.<br>b) Elasticity-based pricing decisions of firms.                           |
| 3. Production Analysis                         | a) Production function and laws of returns to scale.<br>b) Least-cost combination of inputs.                                   |
| 4. Cost Analysis                               | a) Short-run and long-run cost concepts.<br>b) Cost curves and cost minimisation decisions.                                    |
| 5. Behavioural Economics in Business Decisions | a) Heuristics and biases in Business and consumer decision-making.<br>b) Mental accounting, incentives, and saving behaviour.  |

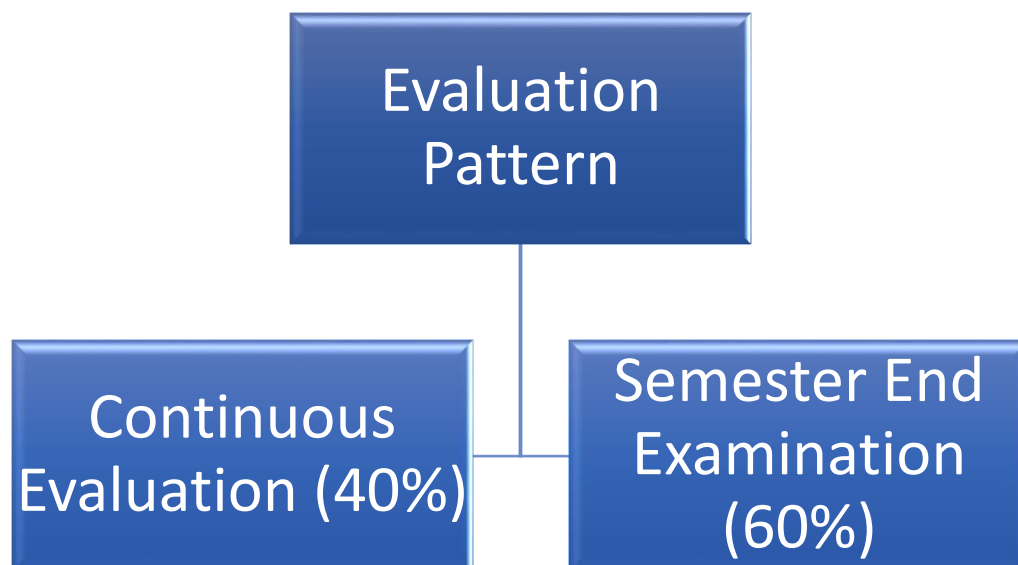
## Module II: Analysis of Market Structures (15 Hours)

| Topic  | Sub-topics  |
|--|---|
| 1. Business Decisions in Competitive Markets | a) Perfect competition: price and output determination.<br>b) Firm equilibrium and supply decisions.  |
| 2. Business Decisions with Market Power      | a) Monopoly: price, output, and profit decisions.<br>b) Monopolistic competition and oligopoly: pricing behaviour.                            |
| 3. Cost and Output Decisions                 | a) Cost and output determination under different market structures.<br>b) Effect of taxes and regulatory constraints on production decisions. |

| Topic                                      | Sub-topics   |
|--|--|
| 4. Pricing Decisions of Firms              | a) Marginal cost–marginal revenue approach to pricing.<br>b) Cost-oriented and demand-oriented pricing.                        |
| 5. Economic Regulation and Market Outcomes | a) Economic rationale for regulation of corporate markets.<br>b) Role of taxation and auditing in influencing market outcomes. |

#### References

- 1) Bade, R., & Parkin, M. (2017). *Foundations of Economics* (8th ed.). Pearson Education.
- 2) Case, K. E., Fair, R. C., & Oster, S. M. (2012). *Principles of Economics* (10th ed.). Pearson Education.
- 3) Hirschey, M. (2020). *Managerial Economics* (15th ed.). Cengage Learning.
- 4) Mankiw, N. G. (2021). *Principles of Economics* (9th ed.). Cengage Learning.
- 5) Pindyck, R. S., & Rubinfeld, D. L. (2018). *Microeconomics* (9th ed.). Pearson Education.
- 6) Salvatore, D. (2019). *Managerial Economics: Principles and Worldwide Applications* (9th ed.). Oxford University Press.
- 7) Varian, H. R. (2014). *Intermediate Microeconomics: A Modern Approach* (9th ed.). W. W. Norton & Company.



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

**Question Paper Pattern of Semester End Examination (SEE)**

**Max. Marks: 30**

**Max.Duration: 1 hour**

All questions are compulsory

|     |    |  | MAX.MARKS        |
|-----|----|--|------------------|
| Q.1 | a) |  | MODULE I<br>(5)  |
|     | b) |  | (5)              |
|     | c) |  | (5)              |
| Q.2 | a) |  | MODULE II<br>(5) |
|     | b) |  | (5)              |
|     | c) |  | (5)              |

Notes sub-question 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.

AC  
ITEM NO

# **As Per NEP 2020**

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



Knowledge is Supreme

**Title of the Course: Fraud Detection: Investigation and Prevention  
Programmes: Bachelor of Commerce (Taxation and Auditing)/ Bachelor  
of Science (Data Science)**

**Semester: II**

**Syllabus for 4 Credit Course  
From the academic year: 2026-2027**

## Name of the Course: Fraud Detection: Investigation and Prevention

| Sr. No. | Heading                           | Particulars   |
|---------|-----------------------------------|---|
| 1       | <b>Description of the course:</b> | <p>Any organization's ability to succeed and endure depends on its robust governance framework, culture of compliance, internal controls, and associated systems and procedures. The board of directors and senior management provide strategic direction to an organization in order to help it achieve its goals, which include maximising stakeholders' wealth. Employers and other resources are necessary for organizations to meet their targets and goals. The staff members belong to distinct tiers of the hierarchy, including upper, medium, and lower management. In order to manage the business's operations, these staff members must adhere to policies and procedures and be given a variety of physical resources. There may be fraudsters or crooks among the staff as well as outside the corporation who take advantage of the resources of the company. These actions are regarded as fraudulent.</p> <p>The goal of fraud investigations is to determine what actions were taken, by whom, and how. Not only is there a chance of not being able to recover losses if an inquiry is done poorly. There's also a chance of fines, legal bills, and reputational harm. Fraud investigations are comprehensive, quick, accurate, and compliant when these skills and information are applied.</p> |
| 2       | <b>Vertical:</b>                  | Open Elective   |
| 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<br>Continuous Evaluation: 40<br>Semester-End: 60  |
| 7       | <b>Learning Objectives</b>        | <ul style="list-style-type: none"> <li>• Gain relevant knowledge regarding fraud, including its types, fraudsters, detection, cost, deterrence, and investigation methods</li> <li>• Learn what constitutes fraud and become familiar with instances of it, such as payroll fraud, false invoicing, and theft of property, inventory, or cash.</li> </ul>   |

|          |  |
|----------|--|
|          | <ul style="list-style-type: none"> <li>• Acquire knowledge of the many essential ideas surrounding the process of investigating fraud and fraud detection.</li> <li>• The numerous methods employed in the inquiry and making aware of every step of the fraud investigation process.</li> </ul>   |
| <b>8</b> | <p><b>Learning Outcomes</b><br/><b>Enables the learners to</b></p> <ul style="list-style-type: none"> <li>• Acquire relevant knowledge about organizational fraud detection as well as fraud investigation.</li> <li>• Understand fraud, types of frauds, fraud deterrence,</li> <li>• Understand fraud detection, fraud investigations process.</li> <li>• Understand fraud investigation conclusion, and fraud investigation reporting.</li> </ul> |

|          |   |
|----------|---|
| <b>9</b> | <p><b>Syllabus</b></p>  |
|          | <p><b>Module.1. Understanding Fraud, Fraudsters (15 Hours)</b></p> <ul style="list-style-type: none"> <li>• What is Fraud?</li> <li>• What is the Scale of the Problem?</li> <li>• Why Does it Matter to Understand Fraudsters?</li> <li>• The Fraud Triangle – The Key Behavioral Mode</li> <li>• Motives of Fraudsters – Bringing the Fraud</li> <li>• Triangle Up to Date</li> </ul> |
|          | <p><b>Module.2. Fraudulent Behavior and Types of Fraud (15 Hours)</b></p> <ul style="list-style-type: none"> <li>• Fraudulent behaviour</li> <li>• Classification of Fraudsters</li> <li>• Profile of a Fraudster</li> <li>• Motives of Fraudsters – The Business</li> <li>• Perspective</li> <li>• Types of Fraud</li> </ul>   |
|          | <p><b>Module.3. Fraud Identification and Detection (15 Marks)</b></p> <ul style="list-style-type: none"> <li>• The Deterrence Factor</li> <li>• Fraud Detection</li> <li>• Methods of Fraud Detection</li> <li>• Fraud Indicators</li> <li>• The Role of Internal Audit and External Audit</li> <li>• The Fraud Investigation Process</li> </ul>  |
|          | <p><b>Module.4. Fraud Investigation Process and Techniques (15 Hours)</b></p> <ul style="list-style-type: none"> <li>• The Fraud Investigation Process</li> <li>• Handling Initial Allegations or Indicia for Fraud</li> <li>• Designing and Planning of the Fraud</li> <li>• Investigation and Gathering of Evidence</li> <li>• Evidence Review</li> </ul>                             |

|  | <ul style="list-style-type: none"> <li>• Fraud Investigation and Investigative Tools</li> </ul>   |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
|--|---|--|----------------|---------------|------------------------|---|---|--|---|--|---|-----|---|----------|-------|----|
| <b>10</b>  | <b>References</b> <ol style="list-style-type: none"> <li><b>CA Virendra K. Pamecha.</b> How To Detect &amp; Investigate - Financial Frauds &amp; Accounting Gimmicks Along with Professional Opportunities in Fraud Avoidance &amp; Investigation published by Xcess Infostore Private Limited. ISBN-13 978-8194522188.</li> <li><b>Charles E. Piper.</b> Contract and Procurement Fraud Investigation Guidebook published by Routledge Taylor and Francis Group. ISBN-13 978-1138044982.</li> <li><b>Stamler Rodney T., Marschdorf Hans J and Possamai Mario.</b> Fraud Prevention and Detection published by Taylor &amp; Francis Ltd. ISBN: 9780367867324, 9780367867324.</li> <li><b>Sunder Gee.</b> Fraud and Fraud Detection: A Data Analytics Approach by. Published by Wiley Online Library. Print ISBN:9781118779651  Online ISBN:9781118936764.</li> </ol>  |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| <b>11</b>  | <b>Internal Continuous Assessment: 40%</b>  | <b>Semester End Examination: 60%</b>                         |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| <b>12</b>  | <b>Continuous Evaluation through:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Sub-components</th> <th style="width: 20%;">Maximum Marks</th> <th style="width: 40%;">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td>1) 1<sup>st</sup> Project/ Report work</td> <td style="text-align: center;">10</td> <td rowspan="5" style="vertical-align: top;">a) A learner must be present for each of the sub-components.</td> </tr> <tr> <td>2) 2<sup>nd</sup> Project/ Report work</td> <td style="text-align: center;">10</td> </tr> <tr> <td>3) Case Study analyses in the classroom</td> <td style="text-align: center;">10</td> </tr> <tr> <td>4) 10 Objective Questions (1 MCQ of 1 mark each)</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">40</td> </tr> </tbody> </table>   |  | Sub-components | Maximum Marks | Conditions for passing | 1) 1 <sup>st</sup> Project/ Report work | 10  | a) A learner must be present for each of the sub-components. | 2) 2 <sup>nd</sup> Project/ Report work | 10   | 3) Case Study analyses in the classroom | 10  | 4) 10 Objective Questions (1 MCQ of 1 mark each)  | 10       | Total | 40 |
| Sub-components                                   | Maximum Marks   | Conditions for passing                                       |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| 1) 1 <sup>st</sup> Project/ Report work          | 10  | a) A learner must be present for each of the sub-components. |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| 2) 2 <sup>nd</sup> Project/ Report work          | 10  |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| 3) Case Study analyses in the classroom          | 10  |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| 4) 10 Objective Questions (1 MCQ of 1 mark each) | 10  |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| Total  | 40  |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| <b>13</b>  | <b>Format of question paper</b><br>Maximum Marks: 60 <span style="float: right;">Duration: 2 Hour.</span><br>All Questions are Compulsory Carrying 15 Marks each.   |  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
|  | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f4a460;"> <th style="width: 15%;">Question No</th> <th style="width: 65%;">Particular</th> <th style="width: 20%;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q-1</td> <td>           (From Module I)<br/>           a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br/>           b. Theory (07 Marks)<br/> <p style="text-align: center;">OR</p>           c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br/>           d. Theory (07 Marks)         </td> <td style="text-align: center; vertical-align: middle;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-2</td> <td>           (From Module II)<br/>           a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br/>           b. Theory (07 Marks)<br/> <p style="text-align: center;">OR</p>           c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br/>           d. Theory (07 Marks)         </td> <td style="text-align: center; vertical-align: middle;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-3</td> <td>           (From Module III)<br/>           a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br/>           b. Theory (07 Marks)<br/> <p style="text-align: center;">OR</p>           c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br/>           d. Theory (07 Marks)         </td> <td style="text-align: center; vertical-align: middle;">15 Marks</td> </tr> </tbody> </table> |  | Question No    | Particular    | Marks                  | Q-1                                     | (From Module I)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br><p style="text-align: center;">OR</p> c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks) | 15 Marks   | Q-2                                     | (From Module II)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br><p style="text-align: center;">OR</p> c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks) | 15 Marks                                | Q-3 | (From Module III)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br><p style="text-align: center;">OR</p> c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks) | 15 Marks |       |    |
| Question No                                      | Particular  | Marks  |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| Q-1  | (From Module I)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br><p style="text-align: center;">OR</p> c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks)   | 15 Marks   |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| Q-2  | (From Module II)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br><p style="text-align: center;">OR</p> c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks)  | 15 Marks   |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |
| Q-3  | (From Module III)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br><p style="text-align: center;">OR</p> c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks)   | 15 Marks   |                |               |                        |   |   |  |   |  |   |     |   |          |       |    |

|  |     |  |          |  |
|--|-----|--|----------|--|
|  | Q-4 | (From Module IV)<br>a. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>b. Theory (07 Marks)<br>OR<br>c. Theory (Case Study according to Bloom taxonomy) (08 Marks)<br>d. Theory (07 Marks) | 15 Marks |  |
|--|-----|--|----------|--|

**Signature/s of Team Member/s**

| Sr.No | Name           | Signature |
|-------|----------------|-----------|
| 1.    | Dr. Hema Mehta |           |

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: Probability and Probability Distributions**

**Programme: Bachelor of Commerce (Taxation and Auditing)**

**(Semester – II)**

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

## Name of the Course: Probability and Probability Distributions

| Sr. No. | Heading   | Particulars  |
|---------|---|--|
| 1       | <b>Description of the course:</b>   | Probability theory is a branch of statistics that deals with the study of random phenomena and uncertainty. It provides a framework for quantifying uncertainty and making predictions based on data and assumptions.<br>Probability distributions are mathematical functions that describe the likelihood of different outcomes in a random experiment.<br>Probability theory and its applications often intrigue students interested in understanding uncertainty, randomness, and stochastic processes.   |
| 2       | <b>Vertical:</b>  | OE   |
| 3       | <b>Type:</b>  | Theory/ Practical  |
| 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<br>Continuous Evaluation 40 Marks<br>Semester End Examination 60 Marks   |
| 7       | <b>Course Objectives: The course aims to:</b>   | <ol style="list-style-type: none"> <li>1. To distinguish between random and nonrandom experiments</li> <li>2. To obtain probability distribution of random variables.</li> <li>3. Define fundamental concepts in probability theory, including sample spaces, events, probability measures, and random variables.</li> <li>4. Understand the axioms of probability and basic probability rules, such as the addition rule, multiplication rule and complement rule.</li> </ol>   |
| 8       | <b>Course Outcomes: After successful completion of the course, learners will be able to:</b>  | <ol style="list-style-type: none"> <li>1. Students will be familiar with common probability distributions, both discrete and continuous</li> <li>2. Students will understand the properties of probability mass functions (PMFs), probability density functions (PDFs), and cumulative distribution functions (CDFs)</li> <li>3. Students will understand fundamental limit theorems in probability theory, such as the law of large numbers and the central limit theorem</li> <li>4. Students will be familiar with the implications for sampling distributions and statistical inference</li> </ol> |
| 9       | <b>Modules</b>  |  |
|         | <b>Modules I: Probability</b>   | <b>(15 Hours)</b>  |
|         | <ul style="list-style-type: none"> <li>● Basic Definitions, Random Experiment, Event, Sample Space</li> <li>● Types Of Events, Mutually Exclusive Events, Complementary Events, Equally Likely Events</li> <li>● Exhaustive Events , Independent Events With Illustrations</li> <li>● Definition of Probability and the Examples</li> </ul> |  |
|         | <b>Module II: Theorems of Probability</b>   | <b>(15 Hours)</b>  |
|         | <ul style="list-style-type: none"> <li>● Addition Theorem, Special Case Of addition Theorem for mutually exclusive events</li> <li>● Addition theorem for independent events</li> <li>● Conditional Probability , Multiplication theorem</li> <li>● Bayes' theorem and examples based on it</li> </ul>                                      |  |

|    |   |
|----|---|
|    | <p><b>Module 3: Discrete Probability Distributions (15 Hours)</b></p> <ul style="list-style-type: none"> <li>● Discrete Probability distributions, Binomial distribution and its properties</li> <li>● Poisson distribution and its properties</li> <li>● Negative Binomial and Hypergeometric distributions with illustrations</li> <li>● Derivation of Poisson as a limiting case of Binomial distribution</li> </ul>   |
|    | <p><b>Module 4: Continuous Probability Distributions (15 Hours)</b></p> <ul style="list-style-type: none"> <li>● Definition of Continuous Probability distribution ,Properties of Normal distribution</li> <li>● Drawing of normal curve,Area under the normal curve</li> <li>● Mean and standard deviation of Normal Distribution</li> <li>● Examples on Normal Distributions</li> </ul>   |
| 10 | <p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>● Gupta, S.P. <i>Statistical Methods</i>. S. Chand &amp; Co, 2021.</li> <li>● Gupta, S.C., and V.K. Kapoor. <i>Fundamentals of Mathematical Statistics</i>. 1989.</li> <li>● Singh, Rajeshwar. <i>An Introduction to Probability and Distributions</i>. Books &amp; Allied Ltd, 2016.</li> <li>● Agrawal, S.K. <i>Theory of Probability Distributions</i>. Bhaskar Publications, 2009.</li> </ul> |

### Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

|   | <b>Total Marks</b> |
|---|--------------------|
| Class Test/ Assignment/ Practical/ Project Work/ Presentation/<br>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.

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

### Signature of Team Members

| <b>Sr. No.</b> | <b>Name</b>            | <b>Signature</b> |
|----------------|------------------------|------------------|
| 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: Business Analytics using Excel**

**Programme: B.Com (Taxation & Auditing)**

**Semester II**

**Syllabus for 2 Credits**

**From the Academic Year 2026-2027**

## Name of the Course: Business Analytics using Excel

| Sr. No. | Heading   | Particulars  |
|---------|---|--|
| 1       | <b>Description of the Course :</b>  | The Business Analytics using Excel component is typically integrated into the Computer Applications in Business or specialized skill-based papers.<br>The syllabus focuses on equipping students with practical data analysis skills for financial data. |
| 2       | <b>Vertical :</b>   | VSC  |
| 3       | <b>Type :</b>   | Theory / Practical   |
| 4       | <b>Credit:</b>  | 2 credits  |
| 5       | <b>Hours Allotted :</b>   | 30 Hours   |
| 6       | <b>Marks Allotted:</b>  | 50 Marks<br>Continuous Assessment: 20<br>Semester End Examination : 30   |
| 7       | <b>Course Objectives:</b> Enable students to :<br><br><ol style="list-style-type: none"> <li>1. replace manual data entry with automated ETL (Extract, Transform, Load) processes using Power Query and AI-driven natural language prompts.</li> <li>2. identify complex financial anomalies and fraud patterns using advanced Excel data models and AI-assisted CAAT tools.</li> </ol> |  |
| 8       | <b>Course Outcomes:</b> Learners will be able :<br><br><ol style="list-style-type: none"> <li>1. to build self-updating tax dashboards that use Smart Narratives to automatically explain financial performance to stakeholders.</li> <li>2. to perform high-speed, automated reconciliations using Power Query to ensure 100% data accuracy.</li> </ol>                                |  |

9

**Modules:-**

**Module 1: Introduction to Business Analytics & Data Organization**

**(15 Hours)**

- Concepts: Data-driven decision-making in taxation and auditing, Types of Analytics (Descriptive, Diagnostic, Predictive), role of Generative AI in financial data analysis  
Data Organization: Working with large data sets, cleaning data (removing duplicates, handling missing values), Data Validation, Data Sorting and Filtering.  
Data Transformation: Power Query (Get & Transform), Transpose, Concatenate, and IF functions.
- Lookup Functions: XLOOKUP and Dynamic Array Functions (FILTER, UNIQUE, SORT, LAMBDA), MATCH, INDEX.  
Microsoft Copilot for Excel, Using Natural Language Prompts to generate formulas, explain complex data trends, and automate repetitive formatting tasks.

**Module 2: Data Visualization and Reporting, Applications in Taxation & Auditing (15 Hours)**

- Advanced Charts: AI-Generated Visuals: Map Visuals for Tax. Decomposition Trees.  
Dashboard Creation: The Data Model, Automated Refresh, KPI Scorecards  
Conditional Formatting: Highlighting trends, exceptions, and anomalies in audit data.  
Modern Tax Analytics: Automated Reconciliation, Custom Tax Functions:, Tax Forecasting
- Audit Analytics (CAAT Tools): Using Excel for Audit Sampling, identifying duplicate entries, testing for Vouching & Verification anomalies, and analyzing aging reports (Debtors/Creditors).  
Financial Statement Analysis: Dynamic Ratio analysis, Vertical and Horizontal analysis, Automated "Smart Narratives" (AI-generated text summaries of financial performance).

| 10              | <b>Reference Books:</b> <ul style="list-style-type: none"> <li>• <b>Microsoft Excel Data Analysis and Business Modeling</b> by Wayne L. Winston, Microsoft Press, 2014.</li> <li>• <b>Business Statistics Using Excel: A Complete Course in Data Analytics</b> by R. Panneerselvam, CRC Press, 2023.</li> <li>• <b>Modern Data Analytics in Excel: Using Power Query, Power Pivot, and More for Enhanced Data Analytics</b> by George Mount, O'Reilly Media, 2022.</li> </ul>   |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|-----------------|---|---------------------------------------|-----------------|---------------------|---------------|----|----------------------|--|--|----|----|--|----|--|----|--|----|--|----|----|----------------------|--|--|----|----|--|----|--|----|--|----|--|----|
| 11              | <b>Internal Continuous Assessment: 40%</b>  | <b>Semester End Examination : 60%</b> |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 12              | <b>Continuous Evaluation through:</b> Practical Examination<br>20 Marks.  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 13              | <p style="text-align: center;"><b>Question Paper Pattern for Semester End Examination</b><br/> <b>Maximum Marks: 30</b> <span style="float: right;"><b>Duration: 1 Hr.</b></span><br/> <b>Note: All questions are compulsory. Each question has an internal choice.</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Question Number</th> <th style="width: 60%;">Nature of Questions</th> <th style="width: 25%;">Maximum Marks</th> </tr> </thead> <tbody> <tr> <td>1)</td> <td><b>Attempt any 3</b></td> <td></td> </tr> <tr> <td></td> <td>a)</td> <td rowspan="5" style="text-align: center; vertical-align: middle;">15</td> </tr> <tr> <td></td> <td>b)</td> </tr> <tr> <td></td> <td>c)</td> </tr> <tr> <td></td> <td>d)</td> </tr> <tr> <td></td> <td>e)</td> </tr> <tr> <td>2)</td> <td><b>Attempt any 3</b></td> <td></td> </tr> <tr> <td></td> <td>a)</td> <td rowspan="5" style="text-align: center; vertical-align: middle;">15</td> </tr> <tr> <td></td> <td>b)</td> </tr> <tr> <td></td> <td>c)</td> </tr> <tr> <td></td> <td>d)</td> </tr> <tr> <td></td> <td>e)</td> </tr> </tbody> </table> |                                       | Question Number | Nature of Questions | Maximum Marks | 1) | <b>Attempt any 3</b> |  |  | a) | 15 |  | b) |  | c) |  | d) |  | e) | 2) | <b>Attempt any 3</b> |  |  | a) | 15 |  | b) |  | c) |  | d) |  | e) |
| Question Number | Nature of Questions   | Maximum Marks                         |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 1)              | <b>Attempt any 3</b>  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | a)  | 15                                    |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | b)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | c)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | d)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | e)  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
| 2)              | <b>Attempt any 3</b>  |                                       |                 |                     |               |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |    |                      |  |  |    |    |  |    |  |    |  |    |  |    |
|                 | 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 14-3-26 item no. 04

Approved by the BoS in B.Com. (Accountancy) on 28-02-26 item no. 05

## **As Per NEP 2020**

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



**Title of the Course: Audit Documentation and Compilation**

**Programme: Bachelor of Commerce (Taxation and Auditing)**

**(Semester – II)**

**Syllabus for 2 Credit Course**

**From the Academic Year 2026 – 2027**

## Name of the Course: Audit Documentation and Compilation

| Sr. No. | Heading   | Particulars  |
|---------|---|--|
| 1       | <b>Description of the course:</b>   | This course provides an introduction to the principles and practices of auditing. It covers audit planning, procedures, and reporting, emphasizing the importance of internal control, verification, and vouching of transactions. Students learn to design audit programmes, assess risk, and document audit evidence systematically. The course also explains the types and contents of audit reports, statutory requirements, and the auditor's responsibilities and legal obligations. Through practical illustrations, students gain the skills to conduct audits effectively and prepare accurate audit reports in compliance with professional standards. |
| 2       | <b>Vertical:</b>  | Vocational Skill Course (VSC)  |
| 3       | <b>Type:</b>  | Theory   |
| 4       | <b>Credit:</b>  | 2 Credits (1 Credit = 15 Hours for Theory in a Semester)   |
| 5       | <b>Hours Allotted:</b>  | 30 Hours   |
| 6       | <b>Marks Allotted:</b>  | 50 Marks<br>Continuous Evaluation 20 Marks<br>Semester End Examination 30 Marks  |
| 7       | <b>Course Objectives: The course aims to:</b>   | 1. To develop skills for assessing risk, internal control, and materiality.<br>2. To enable students to draft standard audit reports as per legal provisions.  |
| 8       | <b>Course Outcomes: After successful completion of the course, learners will be able to:</b>  | 1. Learners will be able to Examine internal controls and verify transactions.<br>2. Learners will be able to Draft an audit report in accordance with statutory requirements.   |
| 9       | <b>Modules</b>  |  |
|         | <b>Modules I: Audit Planning Procedure and Documentation</b>  | <b>(15 Hours)</b>  |
|         | <ul style="list-style-type: none"> <li>• Meaning and objectives of auditing</li> <li>• Audit planning: importance and steps</li> <li>• Audit programme and checklist</li> <li>• Internal control and internal check</li> <li>• Audit working papers</li> <li>• Audit Note Book</li> </ul>   |  |
|         | <b>Module II: Auditing Techniques</b>   | <b>(15 Hours)</b>  |
|         | <ul style="list-style-type: none"> <li>• Meaning, objectives, and importance of audit reports</li> <li>• Types of audit reports: qualified, unqualified, adverse, disclaimer</li> <li>• Contents of audit report as per Companies Act</li> <li>• Emphasis of matter and other reporting requirements</li> <li>• Auditor's responsibility and legal liabilities</li> </ul> |  |

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**Reference Books:**

- *Principles And Practice of Auditing Paperback By Dinkar Pagare*
- *Chartered Accountant's Documentation and Compliance for Audits and Reviews, Pramod Jain and Shreya Jain, - 2023.*
- *Taxmann's Auditing (UGCF | NEP) – The Perfect Blend of Theoretical Insights, Practical Examples, Regulatory Framework on Auditing Concepts & Practice for Commerce Students – Aruna Jha – 2024*
- *Fundamentals of Accounting and Auditing (For Cs Foundation) – Vishal Saxena - 2019*

### 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/<br>Book Review | 20                 |

### Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 01 Hour

All Questions are Compulsory Carrying 15 Marks each.

| <b>Q. No.</b> | <b>Particular</b>                           | <b>Marks</b>    |
|---------------|---|-----------------|
| Q-1           | A. Practical /Theory Question (Module – I)  | <b>08 Marks</b> |
|               | B. Practical /Theory Question (Module – I)  | <b>07 Marks</b> |
|               | <b>OR</b>                                   |                 |
|               | C. Practical /Theory Question (Module – I)  | <b>08 Marks</b> |
| Q-2           | D. Practical /Theory Question (Module – I)  | <b>07 Marks</b> |
|               | A. Practical /Theory Question (Module – II) | <b>08 Marks</b> |
|               | B. Practical /Theory Question (Module – II) | <b>07 Marks</b> |
|               | <b>OR</b>                                   |                 |
| Q-2           | C. Practical /Theory Question (Module – II) | <b>08 Marks</b> |
|               | D. Practical /Theory Question (Module – II) | <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              | Mr.Murugan Nadar |                  |
| 2              | Ms. Jyoti Singh  |                  |

# As Per NEP 2020

## Tolani College of Commerce (Autonomous)



**Knowledge is Supreme**

### **Title of the Course: Communication Skills in English - II (Semester II)**

#### **Programmes:**

|  |
|--|
| Bachelor of Science (Data Science)         |
|  |
| Bachelor of Commerce (Taxation & Auditing) |

**Syllabus for 2 Credit Course from the Academic Year 2026-2027**

## Name of the Course: Communication Skills in English - II

| Sr. No. | Heading  | Particulars   |
|---------|--|---|
| 1       | <p><b>Description of the course :</b></p> <p><b>Including but not limited to :</b></p>   | <p>Communication Skills in English – II is designed to elevate learners' proficiency from foundational literacy to strategic professional communication within analytical, technological, and financial environments. The course emphasizes the mastery of corporate dynamics, the integration of generative AI tools, and the ability to bridge the gap between complex data and stakeholder decision-making.</p> <p>The strategic management of professional meetings and interviews; advanced technical report writing and executive summarisation; digital communication ethics including the responsible use of AI; and the translation of complex datasets into persuasive business narratives and proposals.</p> |
| 2       | <b>Vertical :</b>  | Ability Enhancement Course  |
| 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<br>Continuous Evaluation 20 marks and<br>Semester End Examination 30 marks   |
| 7       | <p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To develop learners' competence in specialized workplace communication and digital platforms, specifically tailored for the data-driven and financial environments.</li> <li>2. To enhance learners' ability to interpret complex information using critical thinking, while equipping them to navigate generative AI tools responsibly with professional decorum and data ethics.</li> </ol> |   |
| 8       | <p><b>Course Outcomes:</b></p> <p>By the end of this course, learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Apply effective communication strategies in professional, digital, and analytical contexts including meetings, reports, and workplace interactions.</li> <li>2. Draft clear, structured, and ethical professional communication suitable for technical and financial settings.</li> </ol>   |   |

|          |   |
|----------|---|
| <b>9</b> | <p><b>Module 1: Corporate Dynamics &amp; Professional Coordination (15 Hours)</b></p> <p><b>Interview Dynamics and Techniques</b></p> <ul style="list-style-type: none"> <li>● Preparation for Technical, Panel, and Virtual interviews</li> <li>● Types of Interviews: Selection, Appraisal, Grievance, Exit</li> <li>● Types of Interview Questions: FAQs, Self-Introduction, Technical and Hypothetical questions (STAR-based responses)</li> </ul> <p><b>Strategic Management of Meetings</b></p> <ul style="list-style-type: none"> <li>● Need and Importance of Meetings in decision-making</li> <li>● Roles and Responsibilities of the Chairperson and Participants</li> <li>● Strategies for conducting a meeting and building consensus</li> </ul> <p><b>Document Management</b></p> <ul style="list-style-type: none"> <li>● Drafting of formal Notice, Agenda, and Resolutions</li> <li>● Recording accurate Minutes of the Meeting (MoM) and Action items</li> <li>● Summarisation of complex technical documents</li> </ul> |
|          | <p><b>Strategic Writing &amp; Digital Innovation (15 Hours)</b></p>   |
|          | <p><b>Advanced Report Writing</b></p> <ul style="list-style-type: none"> <li>● Reports: Meaning, importance and formal structure</li> <li>● Drafting Investigative and Progress Reports for stakeholders</li> <li>● Writing Executive Summaries to communicate complex data to non-experts</li> </ul> <p><b>Modern Professional Correspondence</b></p> <ul style="list-style-type: none"> <li>● Digital communication: Managing formal and informal workplace channels</li> <li>● Email as the primary formal channel: Use of professional business vocabulary.</li> <li>● Drafting Strategic Memos and Business Proposals</li> </ul> <p><b>Digital Communication and AI Tools</b></p> <ul style="list-style-type: none"> <li>● Digital Decorum: Maintaining professional tone and courtesy across virtual platforms</li> <li>● Strategic use of Generative AI for drafting and refining content</li> <li>● Digital Ethics: Managing AI hallucinations, plagiarism, and data privacy</li> </ul>   |

|           |  |
|-----------|--|
| <b>10</b> | <p><b>Reference Books:</b></p> <ul style="list-style-type: none"> <li>● Cardon, Peter W. <i>Business Communication: Developing Leaders for a Networked World</i>. 5th ed., McGraw Hill, 2025.</li> <li>● Guffey, Mary Ellen, and Dana Loewy. <i>Essentials of Business Communication</i>. 12th ed., Cengage Learning, 2023.</li> <li>● Raman, Meenakshi, and Sangeeta Sharma. <i>Technical Communication: Principles and Practice</i>. 3rd ed., Oxford University Press, 2022.</li> <li>● Facione, Peter A. <i>Think Critically</i>. 4th ed., Pearson, 2022.</li> <li>● Rosenwasser, David, and Jill Stephen. <i>Writing Analytically</i>. 9th ed., Cengage, 2022.</li> <li>● Bovee, Courtland L., and John V. Thill. <i>Business Communication Today</i>. 15th ed., Pearson, 2021.</li> </ul> |
|-----------|--|

|    |  |  |
|----|--|--|
|    | <ul style="list-style-type: none"> <li>● Poh, Michael. <i>Modern Business Writing for Today's Workplace</i>. Productivity Press, 2021.</li> <li>● Knaflic, Cole Nussbaumer. <i>Storytelling with Data: Let's Practice!</i> Wiley, 2019.</li> <li>● Duarte, Nancy. <i>DataStory: Explain Data and Inspire Action Through Story</i>. Ideapress Publishing, 2019.</li> <li>● Canavor, Natalie. <i>Business Writing in the Digital Age</i>. 2nd ed., SAGE Publications, 2018.</li> </ul> |  |
| 11 | <b>Internal Continuous Assessment: 40%</b>   | <b>Semester End Examination: 60%</b>   |
| 12 | <b>Continuous Evaluation through: (20 marks)</b>   | Summarisation, Professional email drafting, Report/Proposal writing, Interpretation of tables/graphs/dashboards, Drafting Minutes of Meeting (MoM) and Action Taken Reports (ATR), Case Study Presentation, Mock Interview, Periodic Test, Class projects, demonstrations/ exhibitions |

|     |   |   |                      |
|-----|---|---|----------------------|
| 13  | <b>Format of SEE Question Paper: (30 marks)</b>   |   |                      |
|     | <b>Question No.</b>   | <b>Nature of Question</b>   | <b>Maximum Marks</b> |
|     | Q-1   | <b>Short notes: (Attempt any 2 of 3)</b><br>a)<br>b)<br>c)  | 10 Marks             |
|     | Q-2   | <b>Attempt any 2 of 4:</b><br>a) Draft a professional email in response to the given scenario<br>b) Draft a memo in response to the given scenario.<br>c) Analyse the given passage and identify its argument, tone, and key communication strategies.<br>d) Interpret and summarise the given data highlighting key insights and implications. | 10 Marks             |
| Q-3 | <b>Attempt any 1 of 2:</b><br>a) Draft a Business Proposal<br>b) Draft an analytical/investigative report | 10 Marks  |                      |

#### Signatures of Team Members

| Sr.No. | Name               | Signature |
|--------|--------------------|-----------|
| 1.     | Ms. Amrita Nambiar |           |
| 2.     | Dr. Swati Bhise    |           |

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. 02

# **As Per NEP 2020**

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



### **Title of the Course: Environmental Studies- II**

#### **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 and Auditing)
8. Bachelor of Science (Information Technology)
9. Bachelor of Science (Data Science)

### **Semester II**

#### **Syllabus for 2 Credit Course**

**From the academic year- 2026-2027**

## Name of the Course: Environmental Studies- II

| Sr. No. | Heading   | Particulars   |
|---------|---|---|
| 1       | <b>Description the course:</b>  | The course is an introductory inter-disciplinary course to understand impacts of human actions on environment. It is an attempt to understand the future impacts by learning from the past and present actions. |
| 2       | <b>Vertical:</b>  | Value Education System  |
| 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<br>Continuous Evaluation 20 Marks<br>Semester End Examination 30 Marks   |
| 7       | <b>Course Objectives:</b><br>By end of this course learners should be:<br><ol style="list-style-type: none"><li>1. aware about the human interventions for environment protection</li><li>2. familiar with the mechanisms for environmental protection in India</li></ol> |   |
| 8       | <b>Course Outcomes:</b><br>The learners shall be able to:<br><ol style="list-style-type: none"><li>1. hold a rational attitude towards sustainable development</li><li>2. a develop a sense of environmental responsibility</li></ol>                                     |   |

|    |   |
|----|---|
| 9  | <p><b>Module 1: Sustainable Development and Way forward (15 Hours)</b></p> <ol style="list-style-type: none"> <li><b>Sustainable Development:</b> Definition, Need, Importance of Sustainable Development; Origin and Evolution of Sustainable Development Goals (SDGs)</li> <li><b>Environmental Management:</b> Need, Importance and Relevance, ISO 14000, Carbon Banks and Carbon Credits; Corporate Social Responsibility: Concept, Need and Importance</li> <li><b>Disaster Management:</b> Definition; Types of disasters; Effects of disaster; Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness.</li> <li><b>Environment Education:</b> Definition, Scope, Importance, Principles, Methods, Concept of Education for Sustainable Development</li> </ol> <p><b>Module 2: Environment Protection in India (15 Hours)</b></p> <ol style="list-style-type: none"> <li><b>Environmental Movements in India:</b> Chipko Movement, Appiko Movement, Save Narmada Movement, Save Western Ghat, Save Jaitapur and Save Aarey</li> <li><b>Environmental Laws in India:</b> Constitutional Provisions for environment protection; Law-Water (Prevention &amp; Control of Pollution) Act, 1974, Air (Prevention &amp; Control of Pollution) Act, 1981, Wildlife Protection Act, 1972, Forest Conservation Act, 1980, Environmental Protection Act, 1986</li> <li><b>Protected Areas in India:</b> Definition and concept, Importance, Types of Protected Areas, Some of Protected Areas in India, Protected Areas Network</li> <li><b>Conservation Initiatives in India:</b> Concept, Need of conservation; Institutions and NGOs in the field of conservation India; Conservation initiative in India- National Solar Mission, Project Tiger, Project Elephant, Project Vulture, Project Cheetah, Project Mahseer, Project Bustard</li> </ol> |
| 10 | <p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment &amp; Security. Stockholm Env. Institute Oxford Univ. Press. 473p</li> <li>McKinney M.L. &amp; Schoch R.M., 1998: Environmental Science, Jones &amp; Bartlett Publishers, London</li> <li>Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co.</li> <li>Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep</li> <li>Negi S.S. (1993) Biodiversity and its Conservation in India, Indus Publications, New Delhi</li> <li>Odum E.P. (1971): Fundamentals of Ecology, W.B. Saunders, Philadelphia</li> <li>Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 2013</li> <li>Publications, New Delhi, 2013.</li> <li>Rajgopalan C (2015): Environmental Studies. Oxford University Press</li> <li>Rao K.L. 1975: India's Water Wealth, Orient Longman Ltd. New Delhi</li> <li>Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.</li> </ol>   |
| 11 | <p><b>Other Readings:</b></p> <ol style="list-style-type: none"> <li>Down to Earth, Centre for Science and Environment</li> <li>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<br/><a href="http://hdr.undp.org/en/2020-report">http://hdr.undp.org/en/2020-report</a></li> </ol>  |

12

**Websites:**

1. <https://unfccc.int/>
2. <https://www.cbd.int/>
3. <https://cpcb.nic.in>
4. <https://mpcb.gov.in>
5. <https://shoalconservation.org/project/project-mahseer/>
6. <https://www.wwfindia.org/>
7. <https://www.bnhs.org/>
8. <https://www.iucnredlist.org/>
9. <https://wii.gov.in/>

|           |  |  |               |    |
|-----------|--|--|---------------|----|
| <b>13</b> | <b>Internal Continuous Assessment: 40%</b> | <b>Semester End Examination: 60%</b>   |               |    |
| <b>14</b> | <b>Continuous Evaluation through:</b>      | 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      |    |
| <b>15</b> | <b>Format of Question Paper:</b>           |  |               |    |
|           | Question Number                            | Nature of Questions  | Maximum Marks |    |
|           | 1)   | Attempt any THREE of the following: (From Module I)  |               | 15 |
|           |  | A.   |               |    |
|           |  | B.   |               |    |
|           |  | C.   |               |    |
|           | 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 |           |

AC –  
Item No. –

As Per NEP 2020

# Tolani College of Commerce (Autonomous)



Knowledge is Supreme

## **Title of the Course: Fundamentals of Human Skills Semester II**

|   |  |
|---|--|
|   | Programmes:                                  |
| 1 | Bachelor of Commerce (Taxation and Auditing) |
| 2 | Bachelor of Science (Data Science)           |

**Syllabus for 2 credits**

**From the academic year-2024-2025**

## Name of the Course: Fundamentals of Human Skills

| Sr. No. | Heading   | Particulars   |
|---------|---|---|
| 1       | <b>Description the course :</b>   | Learners will acquire the essential abilities needed to thrive in various personal and professional contexts. These skills enable individuals to communicate effectively, collaborate with others, manage their emotions and relationships, and adapt to changing situations. Understanding human skills helps people confidently handle social interactions, form strong connections with others, and reach their goals faster and more effectively. |
| 2       | <b>Vertical :</b>   | Co-Curricular Course  |
| 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  |
| 7       | <b>Course Objectives:</b> <ol style="list-style-type: none"><li data-bbox="289 1413 1409 1482">1. To comprehend the concept of individual behaviour, personality and attitude, Johari window, perception and team effectiveness.</li><li data-bbox="289 1486 1430 1520">2. To explore organisational culture, Motivation at workplace and Organisational Stress.</li></ol>  |   |
| 8       | <b>Course Outcomes:</b> <ol style="list-style-type: none"><li data-bbox="289 1617 1430 1686">1. Learners will be able to understand the factors contributing to individual differences, personality and attitude, Johari window, perception and team effectiveness.</li><li data-bbox="289 1690 1446 1759">2. Learners will acquire knowledge of organisational culture, workplace motivation, and organisational stress.</li></ol> |   |

**Module: 1 Understanding of Human Nature and Group Behaviour (15 Hours)**

- **Individual Behaviour:** Concept of a human, individual differences, factors affecting individual differences and Influence of environment.
- **Personality and attitude:** Determinants of personality, Personality traits theory, Big five model, Personality traits important for organisational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through Johari Window.
- **Perceptions:** Introduction, Definitions, Determinants of Perception, Errors in Perception, Perception and its Impact on Organizations. Group Dynamics: Nature, types, group behaviour model (roles, norms, status, process, structures). Team effectiveness: nature, types of teams and ways of forming an effective team. Setting goals. Organizational processes and system.

**Module 2: Organizational Culture , Motivation and Organizational Stress (15 Hours)**

- **Organizational Culture:** Characteristics of organizational culture. Types, functions and barriers of organizational culture and ways of creating and maintaining effective organisation culture.
- **Motivation at workplace:** Concept of motivation Theories of motivation in an al set up. A.Maslow Need Heirachy, F.Hertzberg Dual Factor, Mc.Gregor theory X and theory Y. Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.
- **Organizational Stress:** Introduction, Definition, The Nature of Stress, The Effects of Stress , Causes of Stress and Stress Management.

| <b>10</b>  | <b>References:</b> <ul style="list-style-type: none"> <li>• John W.Newstrom and Keith Davis, al behaviour, Tata McGrawhill, 2014.</li> <li>• Fred Luthans, al behaviour, McGrawhill,New York, 2011.</li> <li>• K.Aswathappa, al behaviour, Himalaya Publishing House, 2010.</li> <li>• Koontz,Harold, Essentials of management, Tata McGrawhill, 2013.</li> </ul>  |  |           |             |  |          |              |                 |
|--|--|--|-----------|-------------|--|----------|--------------|-----------------|
| <b>11</b>  | <b>Continuous Evaluation</b>   |  |           |             |  |          |              |                 |
| <b>12</b>  | <b>Continuous Evaluation through:</b> <table border="1" data-bbox="355 606 963 800" 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 / Presentation/ /Project</td> <td style="text-align: center;">50 Marks</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: center;"><b>50 Marks</b></td> </tr> </tbody> </table> |  | Component | Total Marks | 1)Assignment/Case Studies / Presentation/ /Project | 50 Marks | <b>Total</b> | <b>50 Marks</b> |
| Component  | Total Marks  |  |           |             |  |          |              |                 |
| 1)Assignment/Case Studies / Presentation/ /Project | 50 Marks   |  |           |             |  |          |              |                 |
| <b>Total</b>                                       | <b>50 Marks</b>  |  |           |             |  |          |              |                 |

**Signatures of Team  
Members**

| <b>Sr.No</b> | <b>Name</b>           | <b>Signature</b> |
|--------------|-----------------------|------------------|
| <b>1.</b>    | Dr. Sadhana Venkatesh |                  |
| <b>2.</b>    | Ms.Shalini Clayton    |                  |