

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

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Financial Accounting and Auditing – Paper V
(Introduction to Management Accounting)**

(Semester – V)

Programme: Bachelor of Commerce (B.Com.)

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

**Name of the Course: Financial Accounting and Auditing – Paper V
(Introduction to Management Accounting)**

Sr. No.	Heading	Particulars
1	Description of the course:	This course helps in understanding the different methods of analysis and how to control the inflow and outflow of cash in the organisation.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To gain a foundational understanding of the components of the balance sheet and income statement (revenue section), including their purpose and how they reflect an organization's financial position 2. To understand the fundamental financial formulas used in business analysis, helping to assess overall financial performance. 3. To introduce learners the concept of working capital and its importance in managing a company's short-term financial position and operational efficiency. 4. To equip learners with a thorough understanding of the preparation and analysis of cash flow statements.
8	Course Outcomes:	<ol style="list-style-type: none"> 1 The learner will be able to prepare the balance sheet and income statement in the appropriate format, adhering to relevant accounting guidelines 2 The learner will be able to compute and interpret various financial ratios to evaluate business performance. 3 The learner will be able to prepare a working capital statement, applying fundamental accounting principles 4 The learner will be able to prepare a cash flow statement, accurately reflecting the inflows and outflows of cash within a business.
9	Modules	
	Module 1: Introduction to M.A., Vertical Revenue Statement and Vertical Balance Sheet (15 Hours)	
	<ol style="list-style-type: none"> A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements <ol style="list-style-type: none"> i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements <ol style="list-style-type: none"> (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement <p>Note : (i) Problems based on trend analysis (ii) Problems on Comparative and Common</p>	

	sized statements
	Module 2: Ratio Analysis & Interpretation (15 Hours)
	(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)
	A. Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio
	B. Revenue Statement Ratio: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio
	C. Combined Ratio: i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)
	Module 3: Working Capital (15 Hours)
	A. Concept, Nature of Working Capital , Planning of Working Capital
	B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization
	C. Operating Cycle
	Module 4: Cash Flow Statement (15 Hours)
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)
	<ul style="list-style-type: none"> • Cash from Operating Activities • Cash from Investment Activities • Cash from Financial Activities
10	Reference Books: <ol style="list-style-type: none"> 1. Asthana, D. K., and Asthana, Meera, Environmental Problems and Solutions, S. Chand, New Delhi, 2012. 2. Bajpai, Asha, Child Rights in India, Oxford University Press, New Delhi, 2010. 3. Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011. 4. G Subba Rao, Writing Skills for Civil Services Examination, Access Publishing, New Delhi, 2014 5. Kaushal, Rachana, Women and Human Rights in India, Kaveri Books, New Delhi, 2000. 6. Mohapatra, Gaur Krishna Das, Environmental Ecology, Vikas, Noida, 2008. 7. Motilal, Shashi, and Nanda, Bijoy Lakshmi, Human Rights: Gender and Environment, Allied Publishers, New Delhi, 2007. 8. Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep Publications, New Delhi, 2013. 9. Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 2013 10. Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance is Compulsory for MCQ Objective Test

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Ishtiyaq Chiplunkar	
2	Mr. Murugan Nadar	

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

As Per NEP 2020

Tolani College of Commerce (Autonomous)



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

(Semester – V)

Programme: Bachelor of Commerce (B.Com.)

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

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

Sr. No.	Heading	Particulars
1	Description of the course:	This course helps in understanding the process of Amalgamation of Companies, Investment Accounting, preparation of Final Account of Limited Liability Partnership and Valuation of Goodwill and Shares.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> To develop a comprehensive understanding of the principles, procedures, and legal aspects involved in the amalgamation of companies To understand the preparation of investment accounts with accuracy, using fundamental accounting principles To develop an understanding of the process and techniques involved in preparing the final accounts of a Limited Liability Partnership (LLP). To gain a comprehensive understanding of the various methods and approaches for valuing goodwill and shares.
8	Course Outcomes:	<ol style="list-style-type: none"> The learner will gain a deep understanding of the concept, methods, and procedures related to the amalgamation of companies. The learner will be able to prepare investment accounts accurately, applying fundamental accounting concepts and techniques. The learner will develop the ability to prepare the final accounts of a Limited Liability Partnership (LLP), in compliance with relevant accounting standards and practices. The learner will learn how to determine the values of goodwill and shares through various approaches.
9	Modules	
	Module 1:	
	AS-14 Amalgamation, Absorption and External Reconstruction	(15 Hours)
	1. Introduction:	
	Meaning and types	
	Amalgamation, Absorption and External Reconstruction	
	Distinguish between Amalgamation, Absorption and External Reconstruction	
	Accounting Standard AS - 14	
	2. Accounting Procedure (Vendor Company):	
	Journal Entries in the books of Vendor Company	
	Ledger A/c.: Realisation, Shareholder, Cash and Bank and Purchasing Co. A/c	
	3. Accounting Procedure (Purchasing Company):	
	Accounting Treatment	

	<p>Accounting According to AS-14 Amalgamation in the nature of Merger and Purchase Balance sheet of purchasing Company Absorption and External Reconstruction 4. Purchase Consideration: Meaning Methods: Net Payment and Net Asset Method Debentures and Liquidation Expenses Swap Ratio Fractional Shares 5. Illustrations: Purchase Consideration Amalgamation Balance Sheet</p>
	<p>Module 2: Investment Accounting (w.r.t. Accounting Standard-13) (15 Hours)</p> <ul style="list-style-type: none"> • For shares (variable income bearing securities) • For debentures/Preference. shares (fixed income bearing securities) • Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). • Columnar format for investment account.
	<p>Module 3: Accounting for Limited Liability Partnership (15 Hours)</p> <ul style="list-style-type: none"> • Statutory Provisions • Conversion of partnership firm into LLP • Final Accounts
	<p>Module 4: Valuation of Goodwill & Shares (15 Hours)</p> <p>Valuation of Goodwill:</p> <ul style="list-style-type: none"> • Maintainable Profit method • Super Profit Method • Capitalization method • Annuity Method <p>Valuation of Shares:</p> <ul style="list-style-type: none"> • Intrinsic Value Method • Yield method • Fair Value Method
10	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi 2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi 3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi 4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai 5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi 6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai 7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi 8. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc

9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
10. Compendium of Statement and Standard of Accounting, ICAI
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance is Compulsory for MCQ Objective Test

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Ishtiyaq Chiplunkar	
2	Mr. Murugan Nadar	

TOLANI COLLEGE OF COMMERCE
(Autonomous)



Title of the Course:
Indian Ethos in Business
Programme: Bachelor of Commerce (B.Com.) Semester – V

Syllabus for 2 Credits Course

From the academic year: 2025-2026

Name of the Course: Indian Ethos in Business

Sr. No.	Heading	Particulars
1	Description the course:	This course explores the integration of traditional Indian values, philosophies, and ethics into modern business practices. It focuses on concepts such as integrity, sustainability, social responsibility, and leadership, drawing from ancient Indian scriptures like Arthashastra. This course aims to provide a framework for ethical decisions making and leadership that aligns business goals with societal well-being.
2	Type:	Theory (Major - IKS)
3	Credit:	2 credits
4	Hours Allotted:	30 Hours
5	Marks Allotted:	Total 50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
6	Course Objectives: The objective of the course is to:	<ol style="list-style-type: none"> 1. To Understand the core principles of Indian ethos, including insights from ancient Indian texts like Arthashastra, and their application in business and leadership. 2. To Explore how Indian ethos, values, and philosophical teachings can be integrated into modern business practices, leadership, and corporate governance.
7	Course Outcomes: After the completion of the course, the learners will be able to:	<ol style="list-style-type: none"> 1. Explain key characteristics of Indian ethos, differentiate it from Western management, and analyze how ancient Indian principles, like those from the Arthashastra, influence modern business strategies. 2. Identify examples of companies successfully integrating Indian ethos in leadership and CSR, while assessing the challenges and potential of applying traditional values in contemporary business.
8	Module 1- Indian Ethos in Business	

	<ul style="list-style-type: none"> • Introduction to Indian Ethos: Definition and scope of Indian Ethos in business, Key characteristics: spiritualism, holistic thinking, and harmony with nature, Difference between Western management and Indian ethos. • Insights from Chanakya’s Arthashastra on Business Strategy: Chanakya’s approaches to leadership, power dynamics, and wealth management., Strategic planning, risk management, and governance models from the Arthashastra, Case studies on modern business strategies influenced by Arthashastra. • Values and Ethics in Indian Culture: Indian value system: Satya (Truth), Ahimsa (Non-violence), and other core values, Ethical decision-making in business, Application of Gandhian values: Trusteeship, non-possession, and simplicity.
	<p>Module 2: Applications of Indian Ethos in Modern Business</p>
	<ul style="list-style-type: none"> • Leadership and Management Principles in Indian Philosophy: Leadership lessons from Indian epics and texts, Characteristics of an ethical leader, The role of humility and empathy in leadership. • Corporate Governance and Social Responsibility: Indian perspective on governance: Responsibilities towards stakeholders, Corporate social responsibility (CSR) inspired by Indian ethos, Sustainability and ethical business practices in India. • Integrating Indian Ethos into Contemporary Business: Case studies of companies incorporating Indian ethos in their practices, Challenges in integrating traditional values with modern business operations, The future of Indian ethos in a globalized business environment.
<p>9</p>	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Balasubramanian, R. (2012). <i>Corporate Ethics: The Business Code of Conduct for Ethical Employees</i>. Margham Publications. 2. Chakraborty, S. K. (1995). <i>Ethics in Management: Vedantic Perspectives</i>. Oxford University Press. 3. Debroy, B., & Debroy, A. (2010). <i>Chanakya's Arthashastra: A Classic Ancient Indian Treatise on Statecraft, Economic Policy and Military Strategy</i>. Penguin Books. 4. Ghosh, B. (2006). <i>Indian Ethos in Management</i>. Vikas Publishing House. 5. Jain, S. P. (2008). <i>Indian Ethos and Management</i>. Rawat Publications.

	<p>6. Kumar, S., & Natarajan, R. (2018). <i>Indian Ethos and Values for Managers</i>. Himalaya Publishing House.</p> <p>7. Nandgopal, R., & Sankaran, S. (2013). <i>Indian Ethos and Values in Management</i>. Tata McGraw Hill Education.</p> <p>8. Rangarajan, L. N. (1992). <i>Kautilya: The Arthashastra</i>. Penguin Books.</p> <p>9. Sharma, S. (2017). <i>Corporate Governance and Social Responsibility: Indian Ethos and Values</i>. Prentice Hall of India.</p> <p>10. Singh, S. (2011). <i>Indian Management Thought and Practice</i>. Excel Books.</p> <p>11. Srinivasan, R. (2018). <i>Indian Ethos in Management: Ethical Perspectives for Modern Business</i>. Cengage Learning India.</p> <p>12. Tripathi, A. N. (2009). <i>Human Values</i>. New Age International Publishers.</p>
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11	Internal Continuous Assessment: 40%	Semester End Examination: 60%												
12	<p style="text-align: center;">Continuous Evaluation through: (Internal Assessment)</p> <p>The Continuous Evaluation will have components as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Component</th> <th style="text-align: center;">Details</th> <th style="text-align: center;">Total marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">I</td> <td>Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">II</td> <td>One Periodical Test</td> <td style="text-align: center;">10</td> </tr> <tr> <td></td> <td style="text-align: center;">Total</td> <td style="text-align: center;">20</td> </tr> </tbody> </table>	Component	Details	Total marks	I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	10	II	One Periodical Test	10		Total	20	
Component	Details	Total marks												
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	10												
II	One Periodical Test	10												
	Total	20												
13	<p style="text-align: center;">Format of Question Paper:</p> <p style="text-align: center;">Semester End Examination</p> <p style="text-align: center;">Question Paper Pattern</p> <p>Maximum Marks: 30 Duration: 1 Hour</p> <p>All Questions are Compulsory Carrying 10 Marks each.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Question No</th> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q-1</td> <td>Attempt any 2 of the following: (From Module I) a. b. c.</td> <td style="text-align: center;">10 Marks</td> </tr> </tbody> </table>		Question No	Particulars	Marks	Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	10 Marks						
Question No	Particulars	Marks												
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	10 Marks												

	Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	10 Marks
	Q-3	Attempt the following: (From Entire Syllabus) a. b.	10 Marks

Signatures of Team Members

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

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

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Financial Accounting and Auditing – Paper VII
(Auditing – I)**

(Semester – V)

Programme: Bachelor of Commerce (B.Com.)

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

**Name of the Course: Financial Accounting and Auditing – Paper VII
(Auditing – I)**

Sr. No.	Heading	Particulars
1	Description of the course:	This course helps in understanding the objective, importance and uses of Auditing. It will also help in understanding the Types of Auditing and Audit Planning.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives:	<ol style="list-style-type: none"> To gain a foundational understanding of auditing principles and practices, and to apply them effectively. To understand the role of audit documentation in ensuring compliance with auditing standards and regulatory requirements.
8	Course Outcomes:	<ol style="list-style-type: none"> The learner will be able to understand and explain the core principles, standards, and frameworks that guide auditing practices. The learner will be able to understand the fundamental role of audit documentation in the audit process, including its function in supporting audit findings, conclusions, and opinions.
9	Modules	
	Module 1: Introduction to Auditing (15 Hours)	
	<ul style="list-style-type: none"> Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. Principles of Audit, Materiality, True and Fair view Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit 	
	Module 2: Audit Planning, Procedures and Documentation (15 Hours)	
	<ul style="list-style-type: none"> Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File. Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit 	

	Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books.
10	Reference Books: <ul style="list-style-type: none">• 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

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

Attendance is Compulsory for MCQ Objective Test

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hour

All Questions are Compulsory Carrying 15 Marks each.

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

TOLANI COLLEGE OF COMMERCE
(Autonomous)



Knowledge is Supreme

Title of the Course:

Commerce - V

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

Syllabus for 4 Credits Course

From the academic year: 2025-2026

Name of the Course: Commerce V

Sr. No.	Heading	Particulars
1	Description the course:	This course provides a comprehensive overview of key marketing concepts and strategies. It covers the fundamentals of marketing, including insights into consumer behaviour, and the importance of customer relationship management (CRM). The course also delves into the marketing mix equipping learners with tools to effectively develop and execute marketing strategies that meet consumer needs and drive business success.
2	Type:	Theory (Major)
3	Credit:	2 credits
4	Hours Allotted:	30 Hours
5	Marks Allotted:	Total 50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
6	Course Objectives: The objective of the course is to: <ol style="list-style-type: none"> Understand the evolution of marketing and its importance in influencing consumer choices and achieving business growth. Comprehend the components and strategic importance of the marketing mix, particularly product and pricing strategies. 	
7	Course Outcomes: After the completion of the course, the learners will be able to: <ol style="list-style-type: none"> Explain how marketing has evolved and understand its role in creating value for both consumers and businesses. Apply product life cycle management principles and choose pricing strategies that align with market needs and product positioning. 	
8	Module 1- Introduction to Marketing	
		<ul style="list-style-type: none"> Marketing: concept, nature and scope of marketing, importance of marketing, evolution of marketing concept, marketing environment- meaning, importance, and types. Consumer behavior and marketing segmentation: Consumer behaviour- concept and factors influencing consumer behaviour, consumer buying process, market segmentation- concept and importance, bases for market segmentation, market targeting Customer Relationship Management- CRM strategies and tools, customer retention and loyalty programmes, recent trends in CRM

	<p>Module 2- Marketing Mix</p>
	<ul style="list-style-type: none"> • Product and Pricing Strategies: Product strategy - product development, product life cycle (PLC) management, product mix and line strategy, new product development (NPD), product differentiation & innovation, pricing strategies and models, recent trends in product and pricing strategies. • Distribution Channels: traditional vs. modern distribution channels, multi-channel and omni-channel strategies, supply chain management-concept, components of SCM, emerging trends in distribution channels. • Integrated Marketing Communication (IMC): Concept, scope, importance, Role of IMC in modern marketing, tools of IMC, and current developments in IMC.
<p>9</p>	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Armstrong, G., & Kotler, P. (2020). <i>Marketing: An introduction</i> (14th ed.). Pearson. 2. Baker, M. J., & Hart, S. (2016). <i>The marketing book</i> (7th ed.). Routledge. 3. Cravens, D. W., & Piercy, N. F. (2013). <i>Strategic marketing</i> (10th ed.). McGraw-Hill. 4. Dutta, A. (2020). <i>Consumer behavior: A holistic approach</i> (1st ed.). Excel Books. 5. Ferrell, O. C., & Hartline, M. D. (2021). <i>Marketing strategy: Text and cases</i> (8th ed.). Cengage Learning. 6. Ghosh, P. (2016). <i>Marketing management: An Indian perspective</i> (1st ed.). McGraw-Hill. 7. Homburg, C., Kuester, S., & Krohmer, H. (2013). <i>Marketing management: A contemporary perspective</i> (2nd ed.). McGraw-Hill. 8. Jobber, D., & Ellis-Chadwick, F. (2019). <i>Principles and practice of marketing</i> (9th ed.). McGraw-Hill Education. 9. Khan, M. S. (2018). <i>Marketing management</i> (2nd ed.). Himalaya Publishing House. 10. Kotler, P., & Keller, K. L. (2022). <i>Marketing management</i> (16th ed.). Pearson. 11. Malhotra, N. K., & Birks, D. F. (2017). <i>Marketing research: An applied approach</i> (5th ed.). Pearson. 12. Palmatier, R. W., & Sridhar, S. (2020). <i>Marketing strategy: Based on first principles and data analytics</i> (2nd ed.). Palgrave Macmillan. 13. Reddy, S. K., & Srikrishna, K. (2018). <i>Marketing management: Concepts and cases</i> (1st ed.). Cengage Learning. 14. Sharma, A. (2018). <i>Principles of marketing</i> (1st ed.). Oxford University Press. 15. Sengupta, J. (2016). <i>Marketing: A managerial approach</i> (1st ed.). Tata McGraw-Hill. 16. Solomon, M. R., Marshall, G. W., & Stuart, E. W. (2020). <i>Marketing: Real people, real choices</i> (10th ed.). Pearson. 17. Winer, R. S., & Dhar, R. (2016). <i>Marketing management</i> (4th ed.). Pearson.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%												
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Signatures of Team Members

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

AC –Approval on 27-11-2024

Item No. –05

Approved by the BoS in Business Economics on 13-11-2024 Item No. 05

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Programme: Bachelor of Commerce (B.Com.)

Syllabus for 4 credit Course From the academic year 2025-2026
Title of the Course: Business Economics-V (Semester V) : Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)

Sr. No.	Heading	Particulars
1)	Description of the course	This course offers a comprehensive exploration of international trade economics, exploring into fundamental theories, policies, and mechanisms that shape global economic interactions. Beginning with an overview of international economics, students will examine key trade theories, the dynamics of tariffs and non-tariff barriers, and the role of economic integration. The course also covers the details of balance of payments, including national income accounting, automatic and policy adjustment mechanisms, and the determinants of exchange rates within the foreign exchange market. By integrating theoretical concepts with real-world examples, this course equips students with a deep understanding of the complexities and challenges of international economic relations.
2)	Programme	B.Com.
3)	Semester	V
4)	Course/ Subject	Business Economics: PAPER V: : Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)
5)	A.Y.	2025-2026
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	04
9)	Hours Allotted:	60
10)	Marks Allotted:	Total Marks: 100 Continuous Evaluation Marks: 40 Semester End Examination Marks: 60

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

- 1) understand the fundamental theories and concepts that underpin international trade.
- 2) examine the impact of tariff and non-tariff barriers on international trade.
- 3) understand the structure and significance of the Balance of Payments and its impact on an open economy.
- 4) explore the mechanisms of exchange rate determination and the functioning of the foreign exchange market.

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

- 1) explain and apply the different trade theories to analyse international trade patterns.
- 2) critically evaluate the effects of tariffs on trade between nations, particularly in the context of small economies.
- 3) analyse the causes of disequilibria in the Balance of Payments and propose measures to address them.
- 4) how exchange rates are determined and assess the implications of exchange rate fluctuations on international trade.

Module I: Elements of International Trade Theory (15 hours)	
1) Overview of International Economics	<ol style="list-style-type: none"> a) Meaning and subject matter of international economics. b) Importance of international economics. c) Differences between domestic and international trade. d) The globalisation of the world economy.
2) International Trade Theories	<ol style="list-style-type: none"> a) The Theory of Comparative Cost Advantage. b) The Factor Endowments Theory. c) Economies of Scale and International Trade. d) Imperfect Competition and International Trade (Product differentiation, relationship between intra-industry and H-O models and Measuring Intra-Industry Trade).
3) Terms of Trade	<ol style="list-style-type: none"> a) Meaning and Types of Terms of Trade (Net Barter Terms, Gross Barter, Income, Single Factoral, Double Factoral, Real Cost and Utility). b) Factors influencing terms of trade. c) Terms of trade and economic development. d) The Theory of Reciprocal Demand.
Module II: Elements of International Trade Policy (15 hours)	
1) Tariff Barriers	<ol style="list-style-type: none"> a) Tariffs: Meaning and objectives. b) Classification of Tariffs (Basis of levy, objectives and country-wise discrimination). c) Effects of tariffs (Partial equilibrium effects on a small country). d) The Theory of tariff structure (nominal tariff and the effective rate of protection) and the optimum tariff.
2) Non-Tariff Barriers (NTBs)	<ol style="list-style-type: none"> a) Meaning and objectives. b) Classification of NTBs (Quantitative trade restrictions, fiscal measures and others). c) Effects of an import quota (Partial equilibrium effect). d) Quota versus Tariff.
3) Economic Integration	<ol style="list-style-type: none"> a) Meaning and objectives. b) Advantages of economic integration. c) Types of economic integration (Preferential trade agreement, free trade area, customs union, common market, economic union and economic integration). d) Attempts at economic integration: The European Union, United States-Mexico-Canada Agreement (USMCA), BRICS and The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC).
Module III: Elements of International Monetary Economics: Balance of Payments (15 hours)	
1) National Income Accounting and the Balance of Payments (BOP)	<ol style="list-style-type: none"> a) Gross domestic product and trade balance. b) The balance of payments accounts and its components. c) Deficit/surplus in the BOP. d) Disequilibrium in BOP: Causes, types of disequilibria and measures.
2) Open Economy Macroeconomics:	<ol style="list-style-type: none"> a) Automatic price adjustment mechanism (under flexible exchange rate system) b) Automatic income adjustment mechanism (The foreign repercussions effect) c) Elasticity approach to the BOP (the 'J' curve effect)

Automatic adjustment mechanism.	d) Monetary approach to BOP (under fixed and flexible exchange rates)
3) Open Economy Macroeconomics: Policy adjustment mechanism.	a) Expenditure-changing policy: Fiscal and Monetary Policy (simultaneous internal and external balance under fixed exchange rate and flexible exchange rate). b) Expenditure-switching policy: Devaluation and Revaluation (elasticity and absorption approach). c) The Assignment Problem: The Trevor Swan Model. d) The Assignment Problem (Policy Mix): The Mundell-Fleming Model.
Module IV: Elements of International Monetary Economics: Foreign Exchange Market and Exchange Rate (15 hours)	
1) Foreign Exchange Market	a) Meaning, features and functions of foreign exchange market b) Transactions in the foreign exchange market (Spot rate, forward rate, foreign exchange swap, currency swap, foreign exchange futures, options) c) Foreign exchange hedging, arbitrage and speculation d) Equilibrium in foreign exchange market
2) Exchange Rate Determination	a) Money, interest and the exchange rate. b) Price level and exchange rate in the long run: The Law of One Price and The Purchasing Power Parity Theory (Absolute and Relative versions). c) The Balance of Payments Theory and the Monetary Model of exchange rate determination. d) The Portfolio Approach or the Asset Market Approach to exchange rate determination.
3) International Monetary System and Exchange Rate Arrangements	a) Definition and criteria of classification of exchange rates (fixed, perfectly flexible, fixed but adjustable, foreign exchange rate band, crawling peg, dual exchange rates, managed floating and target zone). b) Monetary System: The Classical Gold Standard, the Inter-War Period, and the Bretton Woods System. c) The European Exchange Rate Mechanism. d) Options for International Monetary Reforms: Optimum Currency Areas, Currency Board Arrangements and Currency Union and Dollarization.

Basic References:

- 1) Moosa, I. (2011). *International finance: An analytical approach* (3rd ed.). Tata McGraw-Hill. New Delhi, India.
- 2) Pal, R. (2022). *International economics: Theory, policy and finance* (1st ed.). Himalaya Publishing House. Mumbai, India.
- 3) Salvatore, D. (2022). *International economics* (13th ed.). Wiley. New Delhi, India.

	Internal Continuous Assessment: 40%	Semester End Examination: 60%
	Continuous Evaluation through:	
	Sub-components	
1)	Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.	

2)	Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted.		
3)	MCQ Based Test		
13	Format of Question Paper: for the final examination		

Question Paper Pattern for Semester End Examination (SEE)

As approved by the BoS in Business Economics on 04-3-2025 and the Academic Council on 11-3-2025

Maximum Marks: 60

Duration: 2 hours.

Note: All questions are compulsory.

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

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

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

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TOLANI COLLEGE OF COMMERCE
(Autonomous)



Title of the Course:
Export Marketing
Programme: Bachelor of Commerce (B.Com.) Semester – V

Syllabus for 4 Credits Course

From the academic year: 2025-2026

Name of the Course: Export Marketing

Sr. No.	Heading	Particulars
1	Description the course:	This course provides a comprehensive understanding of export marketing, covering theoretical concepts and practical applications. The learners will understand the significance of exports, global trade dynamics, export procedure, export documentation, export finance and available incentives for exporters.
2	Type:	Theory
3	Credit:	2 credits
4	Hours Allotted:	30 Hours
5	Marks Allotted:	Total 50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
6	<p>Course Objectives: The objective of the course is to:</p> <ol style="list-style-type: none"> 1. Provide learners with a comprehensive understanding of the concepts of export marketing and familiarise the learners with the global framework for export marketing. 2. Educate learners about the operational aspects of export marketing including procedure, documentation, finance and assistance available to Indian exporters. 	
7	<p>Course Outcomes: After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts of export marketing and identify the impact of global framework on export marketing. 2. Comprehend the operational aspects of export marketing and demonstrate the procedure, documentation, finance and assistance available to Indian exporters. 	
8	Module 1: Foundations of Export Marketing (15 lectures)	
	<ul style="list-style-type: none"> ● Concept of Export Marketing: Meaning, Features of Export Marketing, Importance of Exports for a Nation and a Firm, Factors influencing Export Marketing, Risks involved in Export Marketing ● Global Framework for Export Marketing: Trade Barriers (Meaning & Types), Trading Blocs/Economic Groupings (Concept & Impact), Agreements of World Trade Organisation (WTO) 	

	<ul style="list-style-type: none"> ● Export Pricing: Export Pricing Strategies, INCO Terms Export Quotations and Problems on FOB
	<p>Module 2: Operational Aspects of Export Marketing (15 lectures)</p>
	<ul style="list-style-type: none"> ● Export Procedure: Registration with different authorities, Pre-shipment Procedure, Shipment Stage (Customs Clearance) and Post-shipment Procedure ● Export Documentation: Commercial Invoice, Shipping Bill, Bill of Lading, Consular Invoice, Certificate of Origin <p>Export Finance and Assistance: Methods of Payment in Export Marketing, Export Financing Institutions (Commercial Banks, EXIM, SIDBI), Financial Incentives available to Indian Exporters</p>
9	<p>Reference Books:</p> <ol style="list-style-type: none"> 1. Aswathappa K., International Business, McGraw-Hill Education (India) Pvt. Ltd., 7th edition, 2020 2. C. Rama Gopal, Export Import Procedures - Documentation and Logistics, New Age International Publishers, 2006, Reprint January 2016 3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, 21st Edition, 2019 4. Mary C. Gilly and et al., International Marketing, Tata McGraw-Hill Co. Ltd., 18th edition, 2020 5. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, Cengage Learning, 11th edition, 2022 6. M. I. Mahajan, Export Policy Procedures & Documentation, Snow White Publications Pvt. Ltd., 26th edition, 2015 7. P.K.Vasudeva, International Marketing, Excel Books, 3rd edition, 2006 8. R.L.Varshney and B. Bhattacharya, International Marketing Management: An Indian Perspective, Sultan Chand & Sons, 24th edition, 2012 9. T.A.S. Balagopal, Export Management, Himalaya Publishing House, 22nd edition, 2016 10. Usha Kiran Rai, Export-Import and Logistics Management, PHI Learning Pvt. Ltd., 2nd edition, 2010

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