

AC – 27-11-2024

Item No. – 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Title of the Course: - Indian Ethos and Management

Programme: Bachelor of Management Studies Semester -V

**Name of the Course: Indian Ethos and Management
Syllabus for 4 Credit**

Course from the Academic Year – 2025-2026

Sr. No.	Heading	Particulars
1	Description the course:	Indian Ethos and Management is a body of knowledge that applies the principles of management to India's cultural foundations, including its religions, philosophies, and sacred texts
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 marks and Semester End Examination 60 marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To understand the concept of Indian Ethos in Management. 2. To understand work ethos and values. 3. To acquaint the learners with the society and social practices. 4. To comprehend management practices in Ancient India.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to understand the concept of Indian Ethos in Management. 2. Learners will be able to understand work ethos and values. 3. Learners will be able to acquaint with the society and social practices. 4. Learners will be able to comprehend management practices in Ancient India.

	<p>Module 1: Indian Ethos -An Overview (15 Hours)</p> <p>Indian Ethos:</p> <ul style="list-style-type: none"> • Meaning, Features, Need, History, Relevance • Principles Practiced by Indian Companies, Requisites, Elements • Role of Indian Ethos in Managerial Practices • Indian Heritage in Business Management, Production and consumption, Ethics v/s Ethos, Indian Management v/s Western Management. <p>Module 2: Work Ethos and Values (15 Hours)</p> <ul style="list-style-type: none"> • Work Ethos: Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos • Values: Meaning. Features, Values for Indian Managers, Relevance of Value Based Management in Global Change • Impact of Value on Stakeholders: Employees, Customers, Government, Competitors and Society • Values for Managers, Transcultural Human Values in Management and Management Education, Secular v/s Spiritual Values in Management, Importance of Value System in Work Culture. <p>Module 3: Society and Social Groups (15 Hours)</p> <ul style="list-style-type: none"> • Society: combination of individuals of diversity, values that reflect on social practices and customs. • Impact on individual and collective behaviors, uses coercion to enforce compliance, societal values. • Significance of festivals, harmony with nature. • Indian concept of learning – gurukul system of learning. <p>Module 4: Management in Ancient India (15 Hours)</p> <ul style="list-style-type: none"> • Arthashastra Saptanga theory in management-Svami, Amatya, Janapada, Durg, Kosh, Dand, Mitra; HRM: Recruitment, Portfolios, Compensation and welfare • Niti Shastra: Concepts, Classification, Important text • State craft through Panchatantra: Introduction, Mitrabheda, Mitralabh, Kakolukiyum, Labdha pranasam, Apriksita karakam • Concept of karma – meaning and importance to managers, corporate karma. Concept of Vasudhaiva Kutumbakam 	
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998 • Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill Publishing Company, New Delhi – 1987 • Chakraborty, S.K.: Management by Values, Oxford University Press 1991. • Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010 • Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009 • Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009 • Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009 • S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2008 	

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
4	Mr. Kaustubh Bhagat	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. – 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Knowledge is Supreme

**Title of the Course: Production and Total Quality Management
Programme: Bachelor of Management Studies Semester -V**

**Syllabus for 4 Credits
Course from the Academic Year – 2025-2026**

Name of the Course: Production and Total Quality Management

Sr. No.	Heading	Particulars
1	Description the course:	Production and Total Quality Management is a subject that covers the concepts of production management, quality improvement strategies, and how to improve business processes
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 marks and Semester End Examination 60 marks
7	Course Objectives:	<ol style="list-style-type: none">1. To orient and sensitize with the practice of Production and Total Quality Management2. To understand the key issues involved in the production process in the workplace.3. To make the learners aware about the quality improvement strategies.4. To help learners to understand the quality management systems.
8	Course Outcomes:	<ol style="list-style-type: none">1. Learners will be able to interpret the functions of production management.2. Learners will be able to production process in the workplace.3. Learners will be able to understand the quality improvement strategies.4. Learners will be able to understand the quality management systems.

9	<p style="text-align: center;">Modules</p> <p>Module 1: Production Management (15 Hours)</p> <ul style="list-style-type: none"> • Production Management Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems. • Product Development, Classification and Product Design. • Plant location & Plant layout– Objectives, Principles of good product layout, and types of layout. • Importance of purchase management. <p>Module 2: Materials Management (15 Hours)</p> <ul style="list-style-type: none"> • Materials Management: Concept, Objectives and importance of materials management various types of Material Handling Systems. • Inventory Management: Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. • EOQ: Assumptions limitations & advantages of Economic Order Quantity, Simple numerical on EOQ • Lead Time, Reorder Level, and Safety Stock. <p>Module 3: Basics Of Productivity & TQM (15 Hours)</p> <ul style="list-style-type: none"> • Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality • TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran, Kaizen, P. Crosby’s philosophy. • Characteristics of Quality, Quality Assurance • Quality Circle: Objectives of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity <p>Module 4: Quality Improvement Strategies & Certifications (15 Hours)</p> <ul style="list-style-type: none"> • Lean Thinking, Kepner Tregor Methodology of problem solving • Sigma features, Enablers, Goals, DMAIC/DMADV • TAGUCHI’S QUALITY ENGINEERING, ISO 9000, ISO 1400, QS9000 • Malcolm Baldrige National Quality Award (MBNQA), Deming’s Application Prize. 	
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • Besterfield, Dale H., et al. Total Quality Management. Pearson, 2019. • Deming, W. Edwards. Out of the Crisis. MIT Press, 2000. • Tague, Nancy R. The Quality Toolbox. 2nd ed., ASQ Quality Press, 2005. • Goetsch, David L., and Stanley B. Davis. Quality Management for Organizational Excellence: Introduction to Total Quality. 8th ed., Pearson, 2020. • George, Michael L., et al. The Lean Six Sigma Pocket Toolbook: A Quick Reference Guide to 100 Tools for Improving Quality and Speed. McGraw-Hill Education, 2004. • National Health Service (NHS). A Guide to Quality Improvement Methods. NHS Institute for Innovation and Improvement, 2008. • Deming, W. Edwards. The New Economics for Industry, Government, Education. 2nd ed., MIT Press, 2000. • Sullivan, Mark J. What Is Lean Six Sigma? McGraw-Hill Education, 2003. • Koenigsaecker, George. Leading the Lean Enterprise Transformation. 2nd ed., CRC Press, 2013. 	

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
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. –03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: - Public Relationship Management

Programme: Bachelor of Management Studies Semester -V

Syllabus for 2 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Public Relationship Management

Sr. No.	Heading	Particulars
1	Description the course:	Public Relationship Management is the strategic process of managing communication between an organization and its stakeholders
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 marks and Semester End Examination 30 marks
7	Course Objectives:	1. To understand the role of public relations. 2. To acquaint learners with public relationship management.
8	Course Outcomes:	1. Learners will be able to understand the role of public relations. 2. Learners will be able to enhance their public relationship management.

Modules	
	<p>Module 1: Public Relations</p> <ul style="list-style-type: none"> • Public Relations: Definition, Meaning, Importance, Objectives, Scope and functions. Organization of Public Relations of Corporate Bodies, Internal Organization, Seeking Consultancy Services. • Role of Public Relations for Corporate Internal Security in Managing Delegates and Visitors, Qualities of good Public Relations Personnel. • Selection, Training and Development of Public Relations Staff, Importance of Mannerism and Body language in Public Relations.
	<p>Module 2: Public Relationship Management</p> <ul style="list-style-type: none"> • PR firms in India: status and growth relationship of PR, corporate communications: internal and external communications, Communication mix, relationship Marketing and customer equity- key players and issues within the industry. • PR Theories and Model: Two-Way Symmetrical and Asymmetrical Models, Press Agency/Publicity Model, Excellence Theory of Public Relations, Relationship Management Theory, Situational Theory of Publics • Tools and Techniques: Media Relations-Press Releases, Press Conferences, Media Kits, Digital PR: Blogs, Social Media Platforms, Influencer Collaboration, Event Management and Sponsorship.
10	<p>Reference Books:</p> <ul style="list-style-type: none"> • Wilcox, Dennis L., and Glen T. Cameron. Public Relations: Strategies and Tactics. 12th ed., Pearson, 2015. • Scott, David Meerman. The New Rules of Marketing and PR: How to Use Content Marketing, Podcasting, Social Media, AI, Live Video, and Newsjacking to Reach Buyers Directly. 8th ed., Wiley, 2022. • Theaker, Alison. The Public Relations Handbook. 6th ed., Routledge, 2021. • Smith, Brian W. The Art of Public Relations: A Strategic Approach. Sage Publications, 2018. • Diggs-Brown, Barbara. The PR Styleguide: Formats for Public Relations Practice. 3rd ed., Cengage Learning, 2012. • Stacks, David W., and Michael J. Michael. Public Relations: A Managerial Approach. Allyn & Bacon, 1999. • Cutlip, Scott M., and Allen H. Center. Effective Public Relations. 11th ed., Pearson, 2011.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Case Studies/Project/ Field Visit	10
Online MCQ Objective Test	10
Total	20

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hours

All Questions are Compulsory

Q. No.	Particular	Marks
Q-1	Attempt any ONE of the following: (From Module I) A. Full Length Question B. Full Length Question	10 Marks
Q-2	Attempt any ONE of the following: (From Module I) A. Full Length Question B. Full Length Question	10 Marks
Q-3	Short Notes attempt any TWO of the following A. Module I B. Module I C. Module II D. Module II	10 Marks

Note: Any of the short notes of 5 Marks can be a case study.

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Knowledge is Supreme

**Title of the Course: Corporate Finance
Programme : Bachelor of Commerce (Financial Market) and
Bachelor of Management Studies
Semester: V**

**Syllabus for 4 Credit Course
from the Academic Year 2025-2026**

Name of the Course: Corporate Finance

Sr. No.	Heading	Particulars
1	Description the course :	Corporate finance is a branch of finance that focuses on the financial activities, structures, and strategies of corporations, primarily aimed at maximizing shareholder value. This area of finance encompasses the planning, raising, investing, and managing of funds within a company, with an emphasis on both short-term financial management and long-term financial growth.
2	Vertical :	Major Electives
3	Type :	Practical
4	Credit:	4 credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation:40 Semester-End: 60
7	Course Objectives:	<ol style="list-style-type: none"> 1. To equip learners with the knowledge and skills necessary for the analyzing the cost of different capital sources and evaluating the impact of leverage 2. To provide learners with the knowledge and skills necessary to effectively create, implement, and manage financial plans for individuals or organizations. 3. To understand the capital budgeting process, including project classification and various investment criteria. 4. To examine the impact of capital structure decisions on a company's cost of capital, valuation, and financial stability.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Acquire hands-on skills in determine the Weighted Average Cost of Capital (WACC) and understand its importance in investment and financing decisions. 2. Learners will able to develop and manage detailed budgets that align with financial goals, ensuring controlled spending and efficient cash flow. 3. Learner will able to apply different capital budgeting techniques (such as NPV, IRR, and ARR) to evaluate project feasibility, including accurate estimation of project cash flows. 4. Evaluate how different capital structure choices affect a company's cost of capital and overall valuation, as well as the risk-return profile for shareholders
9	Module 1: Cost of Capital and Leverage	(15 Hours)
	<ul style="list-style-type: none"> • Cost of Capital – Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital • Leverage- Introduction to Concept of Leverage- Operating Leverage, Financial Leverage and Combined Leverage 	
	Module 2: Financial Planning	(15 Hours)
	<ul style="list-style-type: none"> • Introduction: Meaning, Essentials, Advantage and Importance • Tyes of Budget: Production Budget, Cash Budget, Flexible Budget (Practical Sums) 	
	Module 3: Capital Budgeting	(15 Hours)

	<ul style="list-style-type: none"> • Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. • Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows)
	Module 4: Capital Structure Theories and Dividend Decisions (15 Hours)
	<ul style="list-style-type: none"> • Capital Structure Theories – Background, Assumptions, Definitions, Calculation of EPS • Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects, Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model

10	<p>Reference Books:</p> <p>1. Principles of Corporate Finance</p> <ul style="list-style-type: none"> • Authors: Richard A. Brealey, Stewart C. Myers, and Franklin Allen • Publisher: McGraw-Hill Education • Year: 13th Edition, 2020 <p>2. Corporate Finance</p> <ul style="list-style-type: none"> • Authors: Jonathan Berk and Peter DeMarzo • Publisher: Pearson • Year: 5th Edition, 2019 <p>3. Fundamentals of Corporate Finance</p> <ul style="list-style-type: none"> • Authors: Richard A. Brealey, Stewart C. Myers, and Alan J. Marcus • Publisher: McGraw-Hill Education • Year: 8th Edition, 2019 <p>4. Corporate Finance: Theory and Practice</p> <ul style="list-style-type: none"> • Author: Aswath Damodaran • Publisher: Wiley • Year: 3rd Edition, 2014 <p>5. Valuation: Measuring and Managing the Value of Companies</p> <ul style="list-style-type: none"> • Authors: McKinsey & Company Inc. • Publisher: Wiley • Year: 6th Edition, 2020 <p>6. Corporate Finance for Dummies</p> <ul style="list-style-type: none"> • Author: Michael Taillard • Publisher: Wiley • Year: 2nd Edition, 2015 <p>7. Corporate Financial Strategy</p> <ul style="list-style-type: none"> • Authors: Ruth Bender and Keith Ward • Publisher: Routledge • Year: 3rd Edition, 2017
-----------	---

11	Internal Continuous Assessment: 40%	Semester End Examination : 60%	
12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	10	A learner must be present for each of the sub-components.

2) MCQ Based Test	10
Total	20

13	Format of Question Paper:			
	Question No	Particular	Marks	
	Q-1	Attempt the following: a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07	
		Q-2	Attempt the following: a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 08 07
			Q-3	Attempt the following: a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
	Q-4			Attempt the following: a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
Note: Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks				

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr.Murugan Nadar	
2.	Mr.Mubeen Shaikh	

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Knowledge is Supreme

**Title of the Course: Direct Tax
Programme: Bachelor of Management**

Semester: V

**Syllabus for 4 Credit Course
from the Academic Year 2024-2025**

Name of the Course: Direct Tax

Sr. No.	Heading	Particulars
1	Description the course:	This course in Direct Taxation is designed to provide learners with a comprehensive understanding of the principles, regulations, and applications of direct taxes. Learners will delve into the various aspects of direct taxation, including income tax, wealth tax, and other related taxes. The course aims to equip learners with the knowledge and skills necessary to navigate the complexities of direct tax laws, compliance, and planning.
2	Vertical:	Major Electives
3	Type:	Practical
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End Examination: 60
7	Course Objectives:	<ol style="list-style-type: none"> 1. To understand crucial definitions within tax law and the concept of residential status as it pertains to tax liability. 2. To explore the taxation of income generated from Salary, House Property and Profit & Gain from Business and Profession. 3. To explore the taxation of income generated from Capital gain, Income from other sources and enable individuals, tax professionals, and financial planners to identify and maximize the deductions available. 4. To understand the components that constitute total income, the process of aggregation of various incomes and the application of deductions and exemptions to arrive at the gross total income and taxable income.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will able to determine the residential status of individuals and entities and understand its significance in taxation. 2. Learners will able to determine income from Salary, House Property and Profit & Gain from Business and Profession. 3. Learners will able to compute income from Capital gain, Income from other sources and Deductions as per Income Tax Act. 4. Learners will able to apply deductions and exemptions to calculate the taxable income.
9	Module 1: Definitions and Residential Status	(15 Hours)
	<ul style="list-style-type: none"> • Basic Terms (S. 2,3,4) (Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.) • Determination of Residential Status of Individual (Practical Sums) • Scope of Total Income (S.5) (Practical Sums) 	
	Module 2: Heads of Income – I	(15 Hours)
	<ul style="list-style-type: none"> • Salary (S.15-17) (Practical Sums) • Income from House Property (S. 22-27) (Practical Sums) 	

	<ul style="list-style-type: none"> Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) (Practical Sums) 		
	Module 3: Heads of Income – II and Deductions (15 Hours)		
	<ul style="list-style-type: none"> Capital Gain (S.45, 48, 49, 50 and 54) (Practical Sums) Income from other sources (S.56 - 59) (Practical Sums) Deductions from Total Income (S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA) 		
	Module 4 Computation of Taxable Income of Individuals (15 Hours)		
	<ul style="list-style-type: none"> Income Tax rate Taxable income of Individual (Practical Sums) Taxable income of HUF (Practical Sums) 		
10	Reference Books: <ol style="list-style-type: none"> Ahuja, Girish & Gupta, Ravi: Taxation of Capital Gains. (15th) Haryana. Wolters Kluwer, 2018 Ahuja& Gupta, Systematic Approach to Direct Tax ,Bharat Law House ,48th Edition ,2023 Chamber of Tax Consultants: Faqs on LLP. New Delhi. Taxmann Publications Pvt Ltd., 2017 Dr .V.K. Singhania , Income Tax Ready Recknoner ,Taxman,11th Edition,2023 Singhania,Vinod K & Singhania, Kapil: Direct Taxes Law & Practice. [With Special Reference to Tax Planning] (60th) New Delhi. Taxmann Publications Pvt Ltd., 2018 T.N. Manoharan Direct Tax Laws ,Snow White ,2023 V.K. Singhania ,Direct Taxes Law & Practice ,Taxman , 2023 		
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.
	2) Presentation/Book Review/ Research Paper Report	15	
	3) MCQ Based Test	10	
	Total	40	

13

Format of Question Paper:**Semester End Examination Question Paper Pattern****Maximum Marks: 60****Duration: 2 Hours****All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particular	Marks
Q-1	Attempt the following: a) Full Length Practical Question OR b) Theory/ Practical Questions c) Theory/Practical Questions	15 Marks 08 Marks 07 Marks
Q-2	Attempt the following: a) Full Length Practical Question OR b) Theory/ Practical Questions c) Theory/Practical Questions	15 Marks 08 Marks 07 Marks
Q-3	Attempt the following: a) Full Length Practical Question OR b) Theory/ Practical Questions c) Theory/Practical Questions	15 Marks 08 Marks 07 Marks
Q-4	Attempt the following: a) Full Length Practical Question OR b) Theory/ Practical Questions c) Theory/Practical Questions	15 Marks 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.

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce
(Autonomous)



Knowledge is Supreme

Title of the Course: Strategic Cost Management
Programme: Bachelor of Management

Semester: V

Syllabus for 4 Credit Course
from the Academic Year 2025-2026

Name of the Course: Strategic Cost Management

Sr. No.	Heading	Particulars
1	Description the course:	The "Strategic Cost Management" course is designed to equip participants with essential strategies and frameworks for managing and controlling costs effectively within an organization. It covers various aspects of cost management, such as cost analysis, budgeting, and cost optimization, to help managers make informed financial decisions that align with organizational goals. This course emphasizes techniques for identifying cost drivers, improving operational efficiency, and leveraging cost information for strategic planning. By the end, learners should be able to implement cost control measures that support long-term financial sustainability and competitive advantage.
2	Vertical:	Major Electives
3	Type:	Practical
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End Examination: 60
7	Course Objectives:	<ol style="list-style-type: none"> 1. Equip learners with the ability to understand and evaluate cost structures within an organization. 2. To provide more accurate cost data by assigning costs based on actual activities, helping organizations allocate resources effectively. 3. To enable students to Gain insight into the differentiation between fixed and variable costs and their impact on overall profitability. 4. Equip learners with the skills to analyze variances between planned and actual financial performance, fostering a proactive approach to identifying cost discrepancies.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will able to Apply strategic cost management techniques to optimize resources. 2. Learners should be able to allocate costs based on activities, leading to a clearer picture of product and service profitability. 3. Learners can utilize marginal costing to make strategic pricing decisions for additional orders or competitive pricing scenarios. 4. Learners will be able to interpret variance data to gain a detailed view of departmental performance and overall financial health.
9	Module 1: Introduction to Strategic Cost Management	(15 Hours)
	<ul style="list-style-type: none"> • Concept and Philosophy-Objectives of SCM-Environmental influences on cost management practices Key elements in SCM-Different aspects of Strategic Cost Management: Value Analysis & Value Engineering, Wastage Control, Disposal Management, Business Process Re-engineering • Total Quality Management, Total Productive Maintenance, Energy Audit Control of Total 	

	Distribution, Cost & Supply Cost, Cost Reduction & Product Cycle Costing		
	Module 2: Activity Based Costing (15 Hours)		
	<ul style="list-style-type: none"> • Activity Based Management and Activity Based Budgeting: Concept, rationale, issues, limitations. Design and Implementation of Activity Based Costing (Practical Problems on ABC) • Life Cycle Costing, Kaizen Costing, Back Flush Costing. Evaluation criterion Return on Cash Systems; Transfer Pricing and Divisional Performance. Transfer Pricing in International Business (concept and methods) 		
	Module 3: Marginal Costing (15 Hours)		
	<ul style="list-style-type: none"> • Elementary Principles of Marginal Costing: Meaning - Features of marginal costing - Advantages of marginal costing - Limitations of marginal costing, key factors • Techniques of Marginal Costing Contribution - Profit / volume ratio - Breakeven point, Margin of safety - Cost volume profit analysis 		
	Module 4: Variance Analysis & Responsibility Accounting (15 Hours)		
	<ul style="list-style-type: none"> • Standard Costing (Material, Labour, Overhead, Sales & Profit) • Responsibility Accounting – Introduction, Types & Evaluation of Profit Centre and Investment Centre 		
10	Reference Books:		
	<ol style="list-style-type: none"> 1. Ravi N.Kishor –“Cost & Management Accounting”-Taxmann Publication 2. B.K. Bhar, Tata-“Cost Accounting Theory and Practice”-Tata Mc. Grow Hill and Co. Ltd., Mumbai 3. M.N. Arora- “Cost Accounting Principles and Practice”- Vikas Publishing House Pvt. Ltd., New Delhi 4. V.K. Saxena and C.D. Vashist - “Advanced Cost and Management Accounting: Problems and Solutions”- S. Chand and Company (P) Ltd., New Delhi 5. S.P. Jain and K.L. Narang – “Cost Accounting”- Kalyani Publishers, Ludhiana 6. M. Hanif – “Modern Cost and Management Accounting” - Tata McGraw Hill Education Pvt. Ltd 7. Roger Hussey, Audra Ong “Strategic Cost Modern” – Harvard Business Publishing 		
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.
	2) Presentation/Book Review/ Research Paper Report	15	
	3) MCQ Based Test	10	
	Total	40	

13	Format of Question Paper:	
	Semester End Examination Question Paper Pattern	
Maximum Marks: 60		Duration: 2 Hours
All Questions are Compulsory Carrying 15 Marks each.		
Question No	Particular	Marks
Q-1	Attempt the following:	
	a) Full Length Practical Question OR	15 Marks
	b) Theory/ Practical Questions c) Theory/Practical Questions	08 Marks 07 Marks
Q-2	Attempt the following:	
	a) Full Length Practical Question OR	15 Marks
	b) Theory/ Practical Questions c) Theory/Practical Questions	08 Marks 07 Marks
Q-3	Attempt the following:	
	a) Full Length Practical Question OR	15 Marks
	b) Theory/ Practical Questions c) Theory/Practical Questions	08 Marks 07 Marks
Q-4	Attempt the following:	
	a) Full Length Practical Question OR	15 Marks
	b) Theory/ Practical Questions c) Theory/Practical Questions	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.		

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: - Cross Cultural HRM

Programme: Bachelor of Management Studies Semester -V

Syllabus for 4 Credits

**Course from the Academic Year – 2025-2026 Name
of the Course: Cross Cultural HRM**

Sr. No.	Heading	Particulars
1	Description the course :	Cross-cultural human resource management (CCHRM) is the study of how to use cultural diversity to improve organizational performance and outcomes. It involves understanding how national level differences in HRM practices, strategies, and systems are shaped by societal culture.
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 illustrate the different meanings and dimensions of culture. 2.To help learners to introduce the various frameworks in international HRM. 3.To exemplify the impact of culture on HR practices. 4.To Paraphrase strategies for managing cultural issues in global organizations. 	
8	Course Outcomes: <ol style="list-style-type: none"> 1. Learners will be able to illustrate the different meanings and dimensions of culture. 2. Learners will be able to introduce the various frameworks in international HRM. 3. Learners will be able to exemplify the impact of culture on HR practices. 4. Learners will be able to Paraphrase the strategies for managing cultural issues in global Organizations. 	

Module 1: International Human Resource Management. (15 Hours)

- What is IHRM; HR and “Strategic Fit”; Talent Management in a global business.
- Key global HR ideas (Employee Participation, Work-Life Balance, Ethics in Business, Employee Contribution, Employee Safety, Apprenticeships.
- State Controlled Free Trade, Militant Unionism), Protectionist perceptions and impact on HR
- Immense variety in IHRM practices and policies.

Module 2: Different Meanings and Dimensions of Culture. (15 Hours)

- Emerging and growing business centers and economies; Ubiquity of and preference for local norms and HR practices; basic IHRM differences and cultural variables, Impact on doing business (Institutions, Distance, Power, Decision Making, People Management, Delegation, Corruption, Quality Benchmarks Etc.)
- Language and Interpretation challenges, High and Low context cultures, Gender biases, Employee Behaviour, interaction with social and governmental institutions, managing vendor and retail channels
- PESTEL (focus on social, technological, environmental and legal factors); Availability of skilled manpower; Variety in perception of and attitudes towards IHRM by “local employees” and Corporate HR
- Discrimination in policies towards home and non-home employees; Types of MNCs and Organizational structures and their impact on HR needs and HR management with specific focus on IHRM situations; Diversity and Sensitivity Trainings for all employees of an MNC; Approaches to staffing in IHRM.

Module 3: Impact of culture on HR practices (15 Hours)

- Employee needs at the corporate, home and non-home levels; Approaches to movement (ethnocentric, regiocentric, polycentric); Factors supporting the creation of a globally mobile workforce; Expatriates and inpatriates (PCN, HCN, TCN).
- Operating realities and availability of facilities and resources at home and non-home operations; Specific requirements of expatriation and inpatriation movements; Factors affecting movement decisions; Preparing and supporting employees for movements (both outward and inward); Specific situations of women and special needs managers.
- Evaluating performance of “moved” employees, Evaluation biases, Needs and issues; Global compensation practices and concerns, COLA.
- Reallocation expenses, Value of Money, Base for Salary, Tax management, Productivity Stabilisation time; evaluating the impact of expatriation in performance and costs.

Module 4: Managing Cultural Issues in Global Organizations (15 Hours)

- Stereotyping and related cultural issues and managing their impact on employees; Diversity, Managing diversity, Variations creating diversity, managing diversity in hiring and other HR practices on an IHRM level.
- Industrial Relations, Cultural elements in IR, Concerns in transposing best practices and operating practices across cultures, IR situations across different countries and cultures, Ethics in IR and Employee management, Union Management by MNCs; Country specific factors affecting IHRM practices; Basic IHRM theories (Hertzberg’s 2 Factor Theory,

Hofstede's 4 Dimensions of Culture.

- Different interpretations of Maslow's Hierarchy of Needs across cultures); Leadership styles across different operating countries and cultures; Team management in IHRM situations and MNCs), Issues in managing globally diverse and dispersed teams; Recent trends in IHRM, Ethics, CSR, Employee activism, Developing organizational capabilities, HR Outsourcing, e-Enablement of HR activities.
- HR and IHRM as a source of competitive advantage, Rise of the Gig economy, Meeting the demands of international expansion, Managing the factors that influence the global work environment, IHRM and Control; Managing Cross-border mergers and acquisitions, Relevance, Concerns, Role of IHRM; IHRM as a Strategically important part of any organization, especially an MNC.

10

Reference Books:

- Dowling, Peter J., Marion Festing, and Allen D. Engle. International Human Resource Management. 7th ed., Cengage Learning, 2017.
- Sheikh, Nadeem S. Cross-Cultural Management: A Knowledge Management Perspective. Springer, 2018.
- Moran, Robert T., Sarah V. Harris, and George H. Moran. Managing Cultural Differences. 9th ed., Routledge, 2014.
- Scullion, Hugh, and David G. Collings. International and Comparative HRM: A Study of the Global Workforce. Palgrave Macmillan, 2011.
- Thomas, David C., and Kerr C. Inkson. Cultural Intelligence: Surviving and Thriving in the Global Village. 3rd ed., Berrett-Koehler Publishers, 2017.
- Collings, David G., and Kamel Mellahi. The Globalization of Human Resource Management. Routledge, 2009.
- Gudykunst, William B., editor. The Handbook of Cross-Cultural Management Research. Sage Publications, 2009.
- Beamer, Linda, and Iris Varner. Intercultural Communication in the Global Workplace. 5th ed., McGraw-Hill Education, 2011.
- Johnson, Jonathan L. Global HRM: A Critical Perspective. Palgrave Macmillan, 2015.
- Paige, R. Michael. Cultural Dimensions of Expatriate Management. Intercultural Press, 1993.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: - HR Planning and Information Systems

Programme: Bachelor of Management Studies Semester -V

Syllabus for 4 Credits

Course from the Academic Year – 2025-2026

Name of the Course: HR Planning and Information Systems

Sr. No.	Heading	Particulars
1	Description the course :	Human Resource Planning (HRP) and Human Resource Information Systems (HRIS) are related to the management of an organization's employees and their information.
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 understand the concept of Human Resource Planning 2.To discern the concept of Job Analysis, Recruitment and Selection. 3.To perceive Aspects of HRP and Evaluation. 4.To know Human Resource Information Systems.
8	Course Outcomes:	<ol style="list-style-type: none"> 1.Learners will be able to understand the concept of Human Resource Planning. 2.Learners will be able to discern the concept of Job Analysis, Recruitment and Selection. 3.Learners will be able to perceive the Aspects of HRP and Evaluation. 4.Learners will be able to know the Human Resource Information Systems.

Module 1: Overview of Human Resource Planning (HRP)

- Human Resource Planning: Meaning, Features, Scope, Approaches, Levels of HRP, Types, Tools, Activities for HRP, Requirements for Effective HR Planning.
- Process of HRP: Steps in HRP, HR Demand Forecasting–Factors, Techniques – (Concepts Only) Managerial Judgement, Ratio Trend Analysis, Regression Analysis, Work Study Technique, Delphi Technique. HR Supply Forecasting– Factors, Techniques – (Concepts Only) Skills Inventories, Succession Plans, Replacement Charts, Staffing Tables.
- Barriers in Effective Implementation of HRP and Ways to Overcome Them.
- Strategic Human Resource Planning: Meaning and Objectives.
- Link between Strategic Planning and HRP through Technology.
- HR Policy: Meaning, Importance.
- HR Programme: Meaning and Contents.

Module 2: Job Analysis, Recruitment and Selection

- Job Analysis: Meaning, Features, Advantages.
- Job Design: Concept, Issues.
- Job Redesign: Meaning, Process, Benefits.
- Matching Human Resource Requirement and Availability through: Retention – Meaning, Strategies, Resourcing – Meaning, Types. Flexibility – Flexible work practices, Downsizing – Meaning, Reasons, Layoff – Meaning, Reasons.
- Recruitment: Meaning and Factors affecting Recruitment, Ethical Issues in Recruitment and Selection.
- Employee Selection Tests: Meaning, Advantages and Limitations.
- Human Resource Audit: Meaning, Need, Objectives, Process, Areas.

Module 3: HRP Practitioner, Aspects of HRP and Evaluation

- HRP Practitioner: Meaning, Role.
- HRP Management Process: Establish HRP Department, Goals and Objectives, Creating HRP Department Structure, Staffing the HRP Department, Issuing Orders, Resolving Conflicts, Communicating, Planning for Needed Resources, Dealing with Power and Politics -Meaning and Types of Power HRP as Tool to Enhance Organisational Productivity.
- Impact of Globalisation on HRP.
- Aspects of HRP: Performance Management, Career Management, Management Training and Development, Multi Skill Development.
- Return on Investment in HRP: Meaning and Importance.
- HRP Evaluation: Meaning, Need, Process, Issues to be considered during HRP Evaluation. Selected Strategic Options and HRP Implications: Restructuring and its Impact on HRP, Mergers and Acquisitions and its Impact on HRP, Outsourcing and its Impact on HRP

Module 4: Human Resource Information Systems

- Human Resource Information Systems:
- Data Information Needs for HR Manager: Contents and Usage of Data.
 - HRIS: Meaning, Features, Evolution, Objectives, Essentials, Components, Functions, Steps in designing of HRIS, HRIS Subsystems, Mechanisms of HRIS, Benefits, Limitations
 - Barriers in Effective Implementation of HRIS.
 - Security Issues in Human Resource Information Systems.
 - HRIS for HRP.
 - Trends in HRIS

10

Reference Books:

- Dessler, Gary. Human Resource Management. Latest ed., Pearson, 2020.
- Mello, Jeffrey A. Strategic Human Resource Management. 5th ed., Cengage Learning, 2021.
- Kavanagh, Michael J., and Mohan Thite. Human Resource Information Systems: Basics, Applications, and Future Directions. 4th ed., Sage Publications, 2017.
- Smith, Tracey, Michael J. Kavanagh, and Mohan Thite. HR Analytics Handbook: Using Analytics for HR Planning and Strategy. Riverwood Associates, 2021.
- Beardwell, Ian, Len Holden, and Tim Claydon. Human Resource Management: A Contemporary Approach. 5th ed., Prentice Hall, 2004.
- Snell, Scott A., and George W. Bohlander. Managing Human Resources. 17th ed., Cengage Learning, 2018.
- Collins, Alan. The New HR Leader's First 100 Days: How To Start Strong, Hit The Ground Running & ACHIEVE SUCCESS FASTER As A New HR Manager, Director or VP. Success in HR, 2014.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024
Item No. 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Title of the Course: - Compensation Management

Programme: Bachelor of Management Studies Semester -V

Syllabus for 4 Credits

**Course from the Academic Year – 2025-2026 Name
of the Course: Compensation Management**

Sr. No.	Heading	Particulars
1	Description the course :	Compensation management is the process of designing, implementing, and overseeing a company's pay structure and benefits.
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 apprehend the Compensation Plans and HR Professionals. 2.To know about the Incentives and Wages. 3.To understand Compensation to Special Groups and Recent Trends 4.To become aware about the Legal and Ethical issues in Compensation.
8	Course Outcomes:	<ol style="list-style-type: none"> 1.Learners will be able to apprehend the Compensation Plans and HR Professionals. 2.Learners will be able to know about Incentives and Wages. 3.Learners will be able to understand the Compensation to Special Groups and Recent Trends. 4.Learners will be able to become aware about the Legal and Ethical issues in Compensation.

9	Modules
	Module 1: Compensation Plans and HR Professionals (15 Hours)
	<ul style="list-style-type: none"> • Meaning, Objectives of Compensation Plans, Role of HR Professionals in Compensation Plans, Types of Compensation: Financial and non-financial, Factors Influencing Compensation • Compensation Tools: Job based and Skill based, Models: Distributive Justice Model and Labour Market Model, Dimensions of Compensation • 3 Ps Compensation Concept, Benefits of Compensation: Personal, Health and Safety, Welfare, Social Security • Pay Structure: Meaning, Features, Factors, Designing the Compensation System, Compensation Scenario in India.
	Module 2: Incentives and Wages (15 Hours)
	<ul style="list-style-type: none"> • Incentive Plans – Meaning and Types: Piecework, Team, Incentives for Managers and Executives, Salespeople, Merit pay, Scanlon Pay, Profit Sharing Plan, ESOP, Gain Sharing, Earning at Risk plan, Technology and Incentives. Prerequisites of an Effective Incentive System • Wage Differentials: Concepts, Factors contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials, Elements of a Good Wage Plan. • Theories of Wages: Subsistence Theory, Wage Fund Theory, Marginal Productivity Theory, Residual Claimant Theory, Bargaining Theory.
	Module 3: Compensation to Special Groups and Recent Trends (15 Hours)
	<ul style="list-style-type: none"> • Compensation for Special Groups: Team Based pay, Remunerating Professionals, Contract Employees, Corporate Directors, CEOs, Expatriates and Executives. • Human Resource Accounting – Meaning, Features, Objectives and Methods • Recent Trends: Golden Parachutes, e-Compensation, Salary Progression Curve, Competency and Skill based, Broad banding and New Pay, Cafeteria approach – Features, Advantages and Disadvantages.
	Module 4: Legal and Ethical issues in Compensation (15 Hours)

	<ul style="list-style-type: none"> • Legal Framework of Compensation in India: Wage Policy in India, Payment of Bonus Act 1965, Equal Remuneration Act 1976, Payment of Wages Act 1936, Payment of Gratuity Act 1972, Employee Compensation Act 1923, Employees Provident Funds and Miscellaneous Provision Act 1952. • Pay Commissions, Wage Boards, Adjudication, Legal considerations, COBRA requirement, Pay Restructuring in Mergers and Acquisitions, Current Issues and Challenges in Compensation Management, Ethics in Compensation Management.
--	--

Reference Books:

- " Milkovich, George T., and Jerry M. Newman. Compensation. 13th ed., McGraw-Hill Education, 2016.
- Martocchio, Joseph J. Strategic Compensation: A Human Resource Management Approach. 10th ed., Pearson, 2022.
- Heneman, Brian, editor. WorldatWork Handbook of Compensation, Benefits, and Total Rewards. Wiley, 2007.
- Henderson, Richard I. Compensation and Benefits: A Human Resource Management Perspective. 10th ed., Prentice Hall, 2005.
- Lutz, Thomas R. Pay for Performance: A Guide for HR Professionals. Amacom, 2000.
- McLagan, Michael A. The Compensation Handbook: A State-of-the-Art Guide to Compensation Strategy and Design. 5th ed., McGraw-Hill Education, 2013.
- Long, Richard J. Compensation Management in a Knowledge-Based World. 10th ed., Thomson Learning, 2006.
- McLagan, Michael A. The Compensation Handbook: A State-of-the-Art Guide to Compensation Strategy and Design. 5th ed., McGraw-Hill Education, 2013.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. –03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020
Tolani College of
Commerce
(Autonomous)



Title of the Course: - Consumer Behaviour

Programme: Bachelor of Management Studies Semester -V

Syllabus for 4 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Consumer Behaviour

Sr. No.	Heading	Particulars
1	Description the course :	Consumer behavior is the study of how people and organizations make decisions about what to buy, use, and dispose of in order to satisfy their needs and wants
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 highlight the importance of understanding consumer behavior in Marketing 2. To study the environmental and individual influences on consumers 3. To understand consumer behavior in Indian context 4. To help learners to understand the decision-making processes of consumers.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Define the conception of consumer behaviour and reveal its importance in the context of marketing 2. Describe the target market and determine the positioning strategy according to Consumer characteristics and behaviour. 3. Identify factors that influence consumer behaviour and examine the consumer decision-making process 4. Understand the consumer needs.

9	<p style="text-align: center;">Modules</p> <hr/> <p>Module 1: Introduction To Consumer Behaviour</p> <ul style="list-style-type: none"> • Meaning of Consumer Behaviour, Features and Importance • Types of Consumer (Institutional & Retail), Diversity of consumers and their behaviour- Types Of Consumer Behaviour • Profiling the consumer and understanding their needs • Consumer Involvement • Application of Consumer Behaviour knowledge in Marketing • Consumer Decision Making Process and Determinants of Buyer • Behaviour, factors affecting each stage, and Need recognition. <hr/> <p>Module 2: Determinants of Consumer Behaviour</p> <ul style="list-style-type: none"> • Consumer Needs & Motivation (Theories - Maslow, Mc Cleland). • Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and its Marketing significance, Product personality and brand personification. Self-Concept – Concept • Consumer Perception • Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude • Formation & Change, Attitude - Concept of attitude <hr/> <p>Module 3: Environmental Determinants of Consumer Behaviour</p> <ul style="list-style-type: none"> • Family Influences on Buyer Behaviour, • Roles of different members, needs perceived and evaluation rules. • Factors affecting the need of the family, family life cycle stage and size. • Social Class and Influences. • Group Dynamics & Consumer Reference Groups, Social Class & Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus outgroup influences, role of opinion leaders in diffusion of innovation and in purchase process. • Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system. <hr/> <p>Module 4: Consumer decision making models and New Trends</p>	
---	--	--

	<ul style="list-style-type: none"> • Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making • Diffusion of innovations Process of Diffusion and Adoption, Innovation • Decision process, Innovator profiles • E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer Influences on Ebuying 	
--	--	--

Reference Books:

- Mowen, John C., and Michael S. Minor. *Consumer Behavior: Building Marketing Strategy*. 12th ed., McGraw-Hill Education, 2017.
- Peter, J. Paul, and Jerry C. Olson. *Consumer Behavior: A Strategic Approach*. Irwin/McGrawHill, 1996.
- Cialdini, Robert B. *Influence: The Psychology of Persuasion*. Revised ed., Harper Business, 2006.
- Solomon, Michael, Gary Bamossy, Søren Askegaard, and Margaret K. Hogg. *Consumer Behavior: A European Perspective*. 7th ed., Pearson, 2022.
- Underhill, Paco. *Why We Buy: The Science of Shopping*. Updated and revised ed., Simon & Schuster, 2008.
- Shugan, Steven M. *Consumer Behavior: A Research Perspective*. Addison-Wesley, 1980.
- Wright, Peter, and S. B. M. N. K. P. Prasad. *The Psychology of Consumer Behavior*. Prentice Hall, 2001.
- Peter, J. Paul, and Jerry C. Olson. *Consumer Behavior and Marketing Strategy*. 9th ed., McGraw-Hill Education, 2010.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024
Item No. – 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020
**Tolani College of
Commerce (Autonomous)**



Title of the Course: - Integrated Marketing Communication

Programme: Bachelor of Management Studies Semester -V

Syllabus for 4 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Integrated Marketing Communication

Sr. No.	Heading	Particulars
1	Description the course :	Integrated Marketing Communication is a strategic approach to marketing that involves planning, developing, and evaluating a brand's communication across multiple channels.
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 educate students about various tools of IMC and the importance of co-ordinating them for an effective marketing communications program. 2. To equip the students with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communications (IMC) program. 3. To understand how communication tools are used effectively in integrated marketing. 4. To understand the ethical implications of marketing communications.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Students will learn about various tools of IMC and the importance of co-ordinating them for an effective marketing communications program. 2. The students are equipped with knowledge about the nature, purpose and complex construction in the planning and execution of an effective Integrated Marketing Communications (IMC) program. 3. Learners will be able to understand the how communication tools are used effectively in integrated marketing. 4. Learners will be able to understand the ethical implications of marketing communications.

9	<p style="text-align: center;">Modules</p> <hr/> <p>Module 1: Introduction to Integrated Marketing Communication</p> <ul style="list-style-type: none"> • Meaning, Features of IMC, Evolution of IMC, Reasons for Growth of IMC. • Promotional Tools for IMC, IMC planning process, Role of IMC in Marketing • Communication process, Traditional and alternative Response Hierarchy Models • Establishing objectives and Budgeting: Determining Promotional Objectives, Sales vs Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Program. <hr/> <p>Module 2: Elements of IMC – I</p> <ul style="list-style-type: none"> • Advertising – Features, Role of Advertising in IMC, Advantages and Disadvantages, Types of Advertising, Types of Media used for advertising. • Sales promotion – Scope, role of Sales Promotion as IMC tool, Reasons for the growth, Advantages and Disadvantages, Types of Sales Promotion, objectives of consumer and trade promotion. • Strategies of consumer promotion and trade promotion, sales promotion campaign, evaluation of Sales Promotion campaign. <hr/> <p>Module 3: Elements of IMC – II</p> <ul style="list-style-type: none"> • Direct Marketing - Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media evaluation of effectiveness of direct marketing • Public Relations and Publicity – Introduction, Role of PR in IMC, Advantages and Disadvantages, Types of PR, Tools of PR ,Managing PR – Planning, implementation, evaluation and Research, Publicity, Sponsorship – definition, Essentials of good sponsorship, event sponsorship, cause sponsorship • Personal Selling – Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling <hr/> <p>Module 4: Evaluation & Ethics in Marketing Communication</p>
	<ul style="list-style-type: none"> • Evaluating an Integrated Marketing program – Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing – emotional reaction test, cognitive Neuro science – online evaluation, Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes and Facebook likes, response cards, Internet responses, redemption rate, Test Markets – competitive responses, scanner data, Purchase simulation tests • Ethics and Marketing communication – stereotyping, targeting vulnerable customers, offensive brand messages – legal issues – Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices • Current Trends in IMC – Internet & IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.

10 Reference Books:

- Blakeman, Robyn. Integrated Marketing Communication: Creative Strategy from Idea to Implementation. 3rd ed., Pearson, 2018.
- Kitchen, Philip J., and Donncha K. McShane. Integrated Marketing Communications. 2nd ed., Routledge, 2016.
- McKenzie, Paul C. Marketing Communications: Integrated Theory, Strategy, and Tools. Routledge, 2020.
- Percy, Larry, and Richard Elliott. Strategic Integrated Marketing Communications. 2nd ed., Routledge, 2012.
- O'Guinn, Thomas, Chris Allen, and Richard Semenik. Advertising and Integrated Brand Promotion. 7th ed., Cengage Learning, 2015.
- Coombs, W. Timothy, and Sherry J. Holladay. Integrated Marketing Communication: A Primer. Wiley-Blackwell, 2012.
- Scott, David Meerman. The New Rules of Marketing and PR: How to Use Content Marketing, Podcasting, Social Media, AI, Live Video, and Newsjacking to Reach Buyers Directly. 8th ed., Wiley, 2022.
- Schultz, Don E., Stanley I. Tannenbaum, and Robert F. Lauterborn. IMC: The Next Generation. McGraw-Hill Education, 1998.
- Gunelius, Susan. Content Marketing for Dummies. Wiley, 2011.
- Schaefer, Mark W. The Content Code: Six Essential Strategies to Ignite Your Content, Your Marketing, and Your Business. Bibliomotion, 2015.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Title of the Course: - Tourism Marketing

Programme: Bachelor of Management Studies Semester -V

Syllabus for 4 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Tourism Marketing

Sr. No.	Heading	Particulars
1	Description the course :	Tourism marketing is the process of creating and delivering messages to influence a consumer's travel decisions. It involves understanding the needs of potential customers and offering a suitable product or service.
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 educate about the basic concepts and strategies of Tourism Marketing. 2. To know about the types of tourism. 3. To help learners to understand segmentation and Marketing mix in the context of Tourism Marketing. 4. To familiarize learners with trends and challenges in Tourism Marketing.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be educated about the basic concepts and strategies of Tourism Marketing 2. Learners will be able to know about the types of tourism. 3. Learners will be able to understand the segmentation and Marketing mix in the context of Tourism Marketing. 4. Learners will be familiarized with the trends and challenges in Tourism Marketing.

Modules

Module 1: Introduction to Tourism Marketing (15 Hours)

- Meaning of Tourism & Tourist, Features of Tourism, Purpose of Tourism, Adverse Effects of Tourism, Factors Influencing growth of Tourism, Classification of Tourism; Types of Tourism: Health, adventure, rural, cultural, religious, eco-Tourism, wedding Tourism, cruise Tourism.
- **Tourism Marketing** Meaning, Objectives of Tourism Marketing, Importance of Tourism Marketing, Problems of Tourism Marketing.
- **Phases of Tourism:** Economic Approach, Environmental Approach, Cost Benefit Approach.
- **Tourism Planning:** Process, Study of market, Levels of tourism planning, Organization of a tour. Tour Operators and Travel Agents: functions, types, distribution network, Travel agency operations.
- **Travel Organization**-Individual and group, travel itinerary. Travel Formalities and Documentation.

Module 2: Tourism Market Segmentation & Product Mix of Tourism Marketing (15 Hours)

- **Tourism Market Segmentation:**
Meaning, Need for Market Segmentation in Tourism
Importance of Market Segmentation in Tourism
Bases for Segmentation in Tourism
Tourist Typology: Cohens Typology, Plog's Typology
- **4 'A's of Tourism**
Attraction: Meaning, Typology of Attraction, Natural, Artificial, Cultural, Social,
Managed Attraction for Tourist, Peter's Inventory of Tourist
Accommodation: Meaning, Typology of Accommodation
Accessibility: Meaning, Transportation System for Tourism, Surface Transport, Railways and its contribution to tourism, Sea & Waterways, Airways Amenities: Meaning, Amenities & Facilities at the destination.
- **Marketing Strategy:** Hard v/s Soft Tourism Strategy.
- **Product Mix of Tourism Marketing:** Meaning, Tourism Destination Life Cycle,
- Factors for tourism destination selection, launching a new tourism product, Tourism Product and Package Tour, Itinerary meaning, Types of Itinerary, Drawing a Itinerary for Tourist, Reservation meaning, Sources of reservation, Modes of Reservation, Ticketing Procedure

Module 3: Concept of Pricing, Place, Promotion and Expanded marketing mix for tourism marketing (15 Hours)

	<ul style="list-style-type: none"> • Price: Meaning, Factors Influencing Tourism Pricing, Tourism Pricing Objectives, Tourism Pricing Policies • Place: Meaning, Factors Influencing Tourism Distribution, Tourism Distribution System, Middlemen in Tourism Industry, Functions of Middlemen, Travel Guide Meaning, Essential of an ideal travel guide.
	<ul style="list-style-type: none"> • Promotion: Tourism Advertising, Tourism Publicity, Tourism Public Relation, Tourism Sales promotion Technique, Personal Selling in Tourism, Skills required for Selling Tourism Product, Electronics Channel of Tourism • People: Moment of Truth in Tourism, Employee as an element of people mix, Internal Marketing, Objectives of Internal Marketing, Internal marketing Process. • Process: Meaning, Factors to be considered while designing the service process, Tourism Service Blueprinting: Meaning, Steps, Benefits of Blueprinting • Physical Evidence for Tourism
<p>Module 4: Global Tourism, Tourism Organizations and Challenges for Indian Tourism Industry (15 Hours)</p>	
	<ul style="list-style-type: none"> • Global Tourism Market: Overview of Tourism Market of America, Mauritius, Asia Pacific, Thailand, Vietnam, China, Singapore, Middle East and Gulf, UK and other European Countries. • India as a Tourist Destination: A conceptual framework, Destination Image, Building Brand India; Incredible India Campaign Challenges for Indian Tourism Industry • Tourism Organizations: World Trade Organization (WTO), International Civil Aviation Organization (ICAO), International Air Transport Association (IATA), Pacific Asia Travel Association (PATA), Universal Federation of Travel Agents Association (UFTAA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO), Ministry of Tourism, Government of India, India Tourism Development Corporation. • Maharashtra Tourism Policy 2016: Vision, Mission, Objectives and Targets; Public Private Partnership Model for growth in tourism sector.

10 Reference Books:

- Kotler, Philip T., John T. Bowen, James C. Makens, and Seyhmus Baloglu. *Marketing for Hospitality and Tourism*. 8th ed., Pearson, 2020.
- Bowen, John T., and James C. Makens. *Tourism Marketing*. Cengage Learning, 2009.
- Bowie, David, and Mary Clarke. *Destination Marketing and Management: Principles and Practice*. 2nd ed., Routledge, 2020.
- Chen, Chuck Y. E. K., and James C. Makens. *The Travel Industry*. Wiley, 2004.
- Goeldner, Charles R., and J. R. Brent Ritchie. *Tourism: Principles, Practices, Philosophies*. 13th ed., Wiley, 2012.
- Shukla, C. P. K. *Digital Marketing for the Travel and Tourism Industry*. Himalaya Publishing House, 2018.
- Hudson, Simon, and Louise Hudson. *Tourism Branding: Communities in Action*. Emerald Publishing, 2017.
- Barazova, Valentina T., and Tatyana N. Khodyakova. *Service Marketing in the Tourism Industry*. Springer, 2020.
- Burnett, Carol J. *Sustainable Tourism: Business Development, Operations, and Strategy*. Goodfellow Publishers, 2019.
- Ritchie, J. R. Brent, and Charles R. Goeldner. *The Business of Tourism*. 10th ed., Pearson, 2014.

1

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

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

Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
-----	--	-----------------

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Mr. Kaustubh Bhagat	
3	Ms. Shalini Clayton	
4	Ms. Ashiyana Shaikh	
5	Ms. Vinita Kumari	

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

Programmes:

**Bachelor of Commerce (Management Studies)
Bachelor of Commerce (Financial Markets)
Bachelor of Commerce (Accounting & Finance)
Semester - V**

Title of the Course: Risk Management in Banking

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

Name of the Course: Risk Management in Banking

Sr. No.	Heading	Particulars
1	Description of the course:	Risk Management in Banking is the process of identifying, assessing and mitigating risk, that impacts banks financial stability and reputation
2	Vertical:	Minor (Banking and Insurance)
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 develop a detail understanding of the fundamental concepts of risk and risk management. 2. To develop a detail understanding of Interest Rate Risk and Market Risk 3. To develop a detail understanding of Credit Risk and Liquidity Risk 4. To understand the types of risk faced by banks and the processes followed by banks for managing and mitigating risks.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to develop a detail understanding of the fundamental concepts of risk and risk management. 2. Learners will be able to develop a detail understanding of Interest Rate Risk and Market Risk 3. Learners will be able to develop a detail understanding of Credit Risk and Liquidity Risk 4. Learners will be able to understand the types of risk faced by banks and the processes followed by banks for managing and mitigating risks.
9	Modules	
	Module I: Introduction to Risk Management (15 Hours)	
	<ul style="list-style-type: none"> • Concept of Risk • Types of Risk • Risk Management Strategies • Basics of Operational Risk: Sources and Impact 	
	Module II: Interest Rate Risk and Market Risk (15 Hours)	
	<ul style="list-style-type: none"> • Interest Rate Risk Management: Concept, Source, Interest Rate Risk and Credit Risk, Managing Interest Rate Risk • Market Risk Management: Market Risk and its Types. • Calculating Market Risk Exposures, Inflation and Exchange Rates 	
	Module III: Credit Risk and Liquidity Risk (15 Hours)	
	<ul style="list-style-type: none"> • Credit Risk Management: Credit Risk Exposures, Types, Managing Credit Risk • Management of Non-Performing Assets (NPAs): Definition, Concept and Categorization of NPAs • Liquidity Risk 	
	Module IV: Sovereign Risk and Insolvency Risk (15 Hours)	
	<ul style="list-style-type: none"> • Sovereign Risk Events • Evaluation of Sovereign Risk 	

References Books:

1. Reserve Bank of India. (2025). Handbook on Risk Management Systems in Banks. RBI Publications.
2. Kumar, R., & Mehta, A. (2025). Enterprise Risk Management in Financial Institutions. McGraw Hill Education.
3. Vohra, A., & Gupta, N. (2024). Risk Analytics and Compliance in Banking. Pearson Education.
4. Patil, S. R. (2024). Integrated Risk Management in Indian Banking Sector. Himalaya Publishing House.
5. Jorion, P. (2023). Financial Risk Manager Handbook. Wiley Finance.
6. Singh, H., & Kaur, M. (2023). Credit and Market Risk Management in Banks. Taxmann Publications.
7. Hull, J. C. (2023). Risk Management and Financial Institutions (5th ed.). Wiley India.
8. Bhole, L. M., & Mahakud, J. (2022). Financial Institutions and Markets: Structure, Growth and Innovations. Tata McGraw Hill.
9. Mishra, S. K. (2022). Risk and Insurance Management in Banks and Financial Institutions. Himalaya Publishing House.
10. Arner, D. W., Barberis, J., & Buckley, R. P. (2022). Fintech, Regtech and Risk Management. Oxford University Press.
11. L. Gopinathan. (2021). Risk Management in Banking: Theory and Practice. Himalaya Publishing House.
12. S. K. Bhattacharya. (2021). Banking and Finance Risk Management: A Comprehensive Guide. McGraw Hill.
13. Tapan K. Purohit. (2021). Principles of Banking and Risk Management. Himalaya Publishing House.
14. Rama Subramaniam. (2020). Bank Risk Management: Challenges and Strategies. Excel Books.
15. Raghuram Rajan. (2020). Advanced Risk Management Techniques in Banking. Oxford University Press.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

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

Attendance is Compulsory for Online 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	Attempt any Two of the following: (Module – 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-2	Attempt any Two of the following: (Module – 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-3	Attempt any Two of the following: (Module – 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q-4	Attempt any Two of the following: (Module – 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks

Signature of Team Members

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

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

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

Title of the Course: Introduction to Commodities and Derivatives Market

Syllabus for 4 Credits

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

Name of the Course: Introduction to Commodities and Derivatives Market

Sr. No.	Heading	Particulars
1	Description of the Course:	This course introduces the basics of commodity markets and financial derivatives. It explains how commodity exchanges work, the role of institutions, and the growth of the Indian commodity market. Students also learn about derivatives such as forwards, futures, and options, and how they are used for trading and managing financial risk.
2	Vertical:	Minor
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Marks Semester End: 60 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To provide basic knowledge of commodity markets and their role in the economy. 2. To help students understand the functioning of commodity exchanges and related institutions in India. 3. To introduce financial derivatives and their use in risk management. 4. To develop an understanding of forwards, futures, and options trading concepts.
8	Course Outcomes:	<p>By the end of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Explain the functioning and importance of commodity markets. 2. Understand the role of exchanges, government, and institutions in developing commodity markets in India. 3. Describe key financial derivatives and their applications in risk management. 4. Identify and differentiate between forwards, futures, and options contracts.

9	Modules:
	Module 1: Introduction to Commodity Market (15 Hours)
	<ul style="list-style-type: none"> • Emergence of Commodity Market • Dynamics of global commodity markets • Indian commodity markets - Current status & future prospects
	Module 2: Strengthening Commodity Markets in India (15 Hours)
	<ul style="list-style-type: none"> • Role of Government Role of Commodity Exchanges • Other Institutions • Training & development of Dealers
	Module 3: Introduction to Financial Derivatives (15 Hours)
	<ul style="list-style-type: none"> • Overview of Financial Derivatives: Definition and types of derivatives, Importance in risk management and speculation, Basic Terminology: Underlying assets, payoff structures, and settlement, Exchange-traded vs. over-the-counter derivatives • Market Participants: Roles of hedgers, speculators, and arbitrageurs, Overview of regulatory frameworks • Derivative Markets: Structure of derivative markets, Key exchanges and trading mechanisms
Module 4: Forward, Futures and Options Contracts (15 Hours)	
<ul style="list-style-type: none"> • Understanding Forward Contracts: Definition and structure, Difference between forwards and futures Open market operations. • Introduction to Futures Contracts: Definition and types of futures, Standardization and contract specifications • Introduction to Options: Call and put options, American vs. European options 	

10	References: <ol style="list-style-type: none"> 1. Chatnani, M. Commodity Markets (1st ed.). Tata McGraw Hill. (2010). 2. Indian Institute of Banking & Finance. Commodity Derivatives. Macmillan India Ltd. (2007). 3. Hull, J. C. Options, futures, and other derivatives (10th ed.). Pearson Education. (2017). 4. Kolb, R. W., & Overdahl, J. A. Financial derivatives: Pricing and risk management (2nd ed.). Wiley. (2017). 5. Tuckman, B., & Serrat, A. Fixed income securities: Tools for today's markets (3rd ed.). Wiley. (2011) 																
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%															
12	Continuous Evaluation through: (40 Marks) <table border="1" data-bbox="483 716 1239 940" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Component</th> <th style="text-align: center;">Total Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td> <td style="text-align: center;">40 Marks</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">40 Marks</td> </tr> </tbody> </table>		Component	Total Marks	Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks	Total	40 Marks									
Component	Total Marks																
Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks																
Total	40 Marks																
13	Format of Question Paper: <p style="text-align: center;">Question Paper Pattern for Semester End Examination (SEE)</p> <p style="text-align: center;">Maximum Marks: 60 Duration: 2 Hours</p> <table border="1" data-bbox="228 1108 1495 1843" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Q. No.</th> <th style="text-align: center;">Particular</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Q-1</td> <td> Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-2</td> <td> Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-3</td> <td> Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> <tr> <td style="text-align: center;">Q-4</td> <td> Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question </td> <td style="text-align: center;">15 Marks</td> </tr> </tbody> </table> <p>Note : Two Sub-questions of 7.5 Marks each can be of 10 /5 marks or one full length question of 15 Marks</p>		Q. No.	Particular	Marks	Q-1	Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-2	Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-3	Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-4	Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
Q. No.	Particular	Marks															
Q-1	Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															
Q-2	Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															
Q-3	Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															
Q-4	Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															

Signatures of Team Members

Sr. No	Name	Signature
1.	Ms. Neha Sawant	
2.	Ms. Anita Jaiswal	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

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

Semester V

Title of the Course: Block-Chain Technology

Syllabus for 4 Credits

From the Academic Year 2026-2027

Name of the Course: Block-Chain Technology

Sr. No.	Heading	Particulars
1	Description of the Course :	This course provides a comprehensive understanding of Block chain technology and Cryptocurrencies, exploring their fundamental concepts, architecture, and real-world applications. It introduces cryptographic principles, block chain networks, and smart contracts, followed by detailed insights into Bitcoin, Ethereum, and Hyperledger. Students will learn about mining mechanisms, distributed ledgers, and the legal and economic implications of cryptocurrencies.
2	Vertical :	Minor Basket
3	Type :	Theory
4	Credit:	04
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation : 20 Semester End : 60
7	Course Objectives: Learner will be able to :	<ol style="list-style-type: none"> 1) Understand the foundational architecture and cryptographic principles of block chain technology. 2) Explore the evolution, protocols, and applications of major cryptocurrencies like Bitcoin and Ethereum. 3) Analyze the structure, mechanics, and legal aspects of Bitcoin in global and Indian contexts. 4) Evaluate blockchain's role in finance, governance, and emerging decentralized applications.
8	Course Outcomes: Learner will be able to :	<ol style="list-style-type: none"> 1) Explain core block chain concepts, components, and network types. 2) Demonstrate knowledge of cryptocurrency protocols, smart contracts, and distributed ledgers. 3) Assess Bitcoin's infrastructure including keys, wallets, transactions, and its use in Indian commerce. 4) Apply block chain solutions to real-world domains such as FinTech, supply chain, and e-governance

9

Modules:-

Module 1: Introduction to Block Chain

(15 Hours)

- Basic ideas behind block chain, how it is changing the landscape of digitalization, introduction to cryptographic concepts
- Basic architecture of Block chain, different terminologies associated, Characteristics of Block chain, Types of networks, Introducing Smart contract concept in Block chain.
- Core components of Block chain, Types of Block chains; Block chain Protocol, Permission & Permission less Block chains

Module 2: Crypto Currency

(15 Hours)

- History, Distributed Ledger, Bitcoin protocols - Mining strategy and rewards, Ethereum Construction, DAO, Smart Contract, GHOST, Vulnerability, Attacks, Side chain, Name coin.
- Stakeholders, Roots of Bitcoin, Legal Aspects-Crypto currency Exchange, Black Market and Global Economy. Applications: Internet of Things, Medical Record Management System, Domain Name Service and future of Block chain for crypto currencies.
- Short History of Money and Trust, Bitcoin Mechanics, Introduction to Ethereum, Introduction to Hyper ledger.

Module 3: Bit Coins

(15 Hours)

- Introduction to Bitcoins, Bitcoin : Digital Signature, Digital Keys, Private Keys, Public Keys
- Bitcoins Addresses, Bitcoins Transactions, Bitcoins Network, Bitcoins Wallets, Bitcoins Payments, Bitcoins Clients and APIs, Bitcoins Limitation.
- Bitcoins in Indian Commerce: Investment options, Legal Status, CDBC Digital Rupee.

Module 4 : Applications and Future of Block Chain and Cryptocurrencies

(15 Hours)

- Use of block chain in banking and finance, role in supply chain management, e-governance
- Integration of block chain in FinTech and Banking operations, de-centralized finance.
- RBI and Government of India on cryptocurrencies. Taxation policies.

10	Reference Books: 1) Block Chain Technology: Concepts and Applications by Kumar Saurabh & Ashutosh Saxena (Author), 2020. 2) Basics of Bitcoins and Block chains by Antony Lewis, 2018. 3) Bit Coins and Cryptocurrency Technologies by Arvind Narayanan.	
11	Internal Continuous Assessment: 40%	Semester End Examination : 60%
12	Continuous Evaluation through: Class Test : 20 Marks Assignment : 20 Marks 40 Marks	
13	<p style="text-align: center;"> Question Paper Pattern for Semester End Examination Maximum Marks: 60 Duration: 2 Hrs. Note: All questions are compulsory. Each question has an internal choice. </p> <p style="text-align: center;"><i>[Refer to Next Page]</i></p>	

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

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr. Deepak Sharma	

Approved by the Academic Council 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: B.Com (wef 2025-2026) B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets B.Sc. in Information Technology (wef 2026-2027)

Syllabus for 4 credit Course

Title of the Course: Business Economics (Semester V) : Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)

Sr. No.	Heading	Particulars
1)	Description 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. B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets B.Sc. in Information Technology and B.Com in Taxation and Auditing
3)	Semester	V
4)	Course/ Subject	Business Economics: Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)
5)	Vertical:	Minor
6)	Type:	Theory
7)	Credits:	04
8)	Hours Allotted:	60
9)	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.

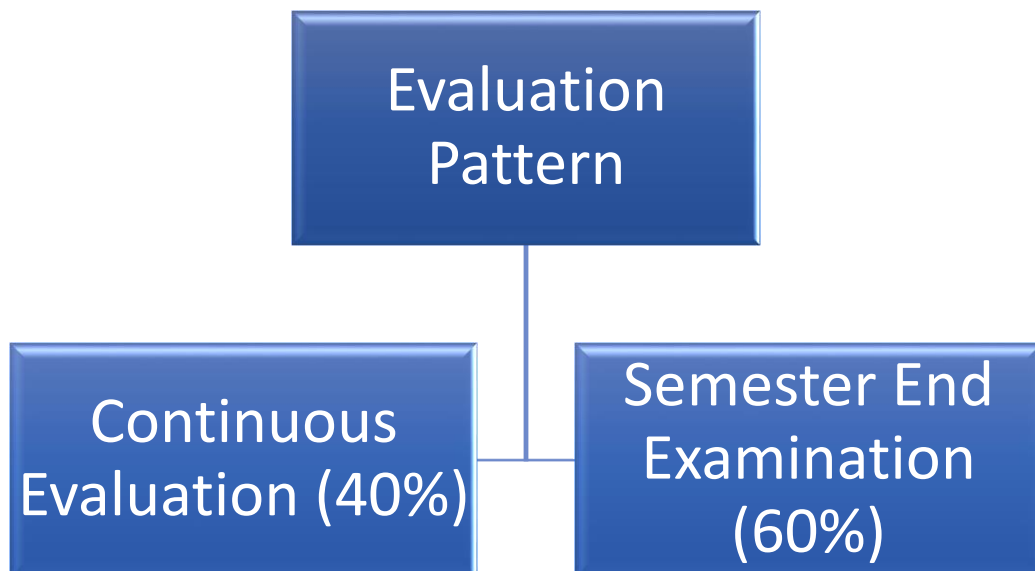
4) explore the mechanisms of exchange rate determination and the functioning of the foreign exchange market.
Course Outcomes: Upon completion of this course students will be able to:
1) explain and apply the different trade theories to analyse international trade patterns.
2) critically evaluate the 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	<ul 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	<ul 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	<ul 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	<ul 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)	<ul 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	<ul 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)	<ul 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: Automatic adjustment mechanism.	<ul 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) d) Monetary approach to BOP (under fixed and flexible exchange rates)
3) Open Economy Macroeconomics: Policy adjustment mechanism.	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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.



Continuous Evaluation

(A)
Research Project
(B)
Class Test

**Continues Evaluation Research Project Component
Research Project Rules and Guidelines**

1. Topic Selection

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

2. Project Format

Each project must include the following sections:

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

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

3. Data Collection

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

4. Page Limit & Presentation

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

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60

Duration: 2 hours.

Note: All questions are compulsory.

			MAX.MARKS
Q.1	a)		(5)
	b)		(5)
	c)		(5)
Q.2	a)		(5)
	b)		(5)
	c)		(5)
Q.3	a)		(5)
	b)		(5)
	c)		(5)
Q.4	a)		(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.

@@@@@@@@@@@

**AC
Item No.**

As per NEP 2020

Tolani College of Commerce (Autonomous)



Knowledge is Supreme

**Title of the Course: Applied Mathematics - Differential Equations
Semester V**

Programmes:

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

**Syllabus for Four Credit Course
From the academic year – 2026-2027**

Sr. No.	Heading	Particulars
1	Description the course:	<p>Differential equations are mathematical equations that describe how quantities change continuously in relation to one another. A differential equations course introduces students to the theory and techniques for solving these equations.</p> <p>Differential equations provide a challenging yet rewarding subject for students interested in applied mathematics and mathematical modeling.</p> <p>Differential equations have connections with calculus, linear algebra</p>
2	Vertical:	Minor
3	Type:	Theory / Practical
4	Credit:	4 credits (2 credit = 30 Hours for Theory and 30 Hours of Practical work in a semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks (60 (SE) + 40 (CE))
7	Course Objectives:	<ol style="list-style-type: none"> 1. Develop proficiency in solving various types of differential equations using analytical techniques, such as separation of variables 2. To find the integrating factors, substitution, and undetermined coefficients. 3. Interpret the solutions of differential equations in the context of the real-world phenomena being modeled. 4. To apply the differential equations in various fields
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Students can classify differential equations according to their type, order, linearity, and homogeneity 2. Students can apply differential equations to model 3. Students can solve problems from various disciplines, including physics, engineering, biology, chemistry, economics, and environmental science. 4. Students can correlates the differential equations with the real world problems
9	Modules:-	<p>Module 1: Formation of a differential Equation (15 Hours)</p> <ul style="list-style-type: none"> ● Definition of a differential equation, ● Formation of a differential equation ● Find Order, and degree of a differential equation ● Homogeneous differential equations of first order and first degree Solution of homogeneous equations <p>Module 2. Methods to solve a differential equation (15 Hours)</p> <ul style="list-style-type: none"> ● Solving of a differential equation by Variable Separable method ● Solution of homogeneous equations ● Solution of Non homogeneous equations

	<ul style="list-style-type: none"> ● Solution of Variable separable method
	Module 3: Methods to solve a differential equation (15 Hours)
	<ul style="list-style-type: none"> ● General Solution and Particular Solution of a differential Equation ● Exact differential equation, ● Necessary and sufficient condition to be exact ● Integrating Factor,
	Module 4: Methods to solve a differential equation (15 Hours)
	<ul style="list-style-type: none"> ● Linear Equations ● Methods to solve the linear differential equations ● Non- linear Equations ● Methods to solve the non - linear differential equations
10	Reference Books <ul style="list-style-type: none"> ● Bali, N.P. Differential Equations. New Age International Publisher. ● Raisinghania, M.D. Advanced Differential Equations. S. Chand. ● Iyengar, T.K.V. Differential Equations & Vector Calculus. S. Chand. ● O'Regan, Donal. An Introduction to Ordinary Differential Equations. Springer.
11	Internal Continuous Assessment: 40%
	Semester End Examination: 60%
12	Continuous Evaluation through:
13	Format of Question Paper: Q. 1 Attempt any Three (15 marks) <ul style="list-style-type: none"> a. b. c. d. Q. 2 Attempt any Three (15 marks) <ul style="list-style-type: none"> a. b. c. d. Q. 3 Attempt any Three (15 marks) <ul style="list-style-type: none"> a. b. c. d. Q. 4 Attempt any Three (15 marks) <ul style="list-style-type: none"> a. b. c. d.

Signatures of Team Members

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

**AC
Item No.**

As per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Design of Experiments
Semester V**

Programmes:

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

**Syllabus for Four Credit Course
From the academic year – 2026-2027**

Sr. No.	Heading	Particulars
1	Description the course:	Design of Experiments (DOE) is a statistical methodology used to plan, conduct, analyze, and interpret controlled experiments to optimize processes, improve product quality, and reduce variability. DOE is closely connected with other courses in statistics, quality control, process improvement, and industrial engineering
2	Vertical :	Minor
3	Type :	Theory / Practical
4	Credit:	4 credits (2 credit = 30 Hours for Theory and 30 Hours of Practical work in a semester)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks (60 (SE) + 40 (CE))
7	Course Objectives: <ol style="list-style-type: none"> 1. Introduce students to the fundamental principles of experimental design, including randomization 2. Students will be familiar of replication, blocking and control 3. Familiarize students with various experimental layouts, such as completely randomized designs, randomized complete block designs 4. To clarify between the Latin squares, and split-plot designs. 	
8	Course Outcomes: <ol style="list-style-type: none"> 1. Students will demonstrate a clear understanding of fundamental principles of experimental design, 2. Expertizing students in randomization, replication, blocking, and control 3. Students will be proficient in selecting and implementing appropriate experimental layouts 4. Drawing of randomized designs, randomized complete block designs, Latin squares, and split-plot designs, based on experimental objectives and constraints. 	
9	Modules:- <p>Module 1: Analysis of Variance(15 Hours)</p> <ol style="list-style-type: none"> 1. Introduction, Uses, One way classification with equal and unequal observations per class 2. Two way classification with one observation per cell 3. Mathematical model, Assumptions, Expectation of variance, 4. Sum of squares, F test, ANOVA table <p>Module 2: Variance of Estimator(15 Hours)</p> <ol style="list-style-type: none"> 1. Least square estimators of parameters 2. Variance of estimators 3. Standard error 4. Confidence limits <p>Module 3: Design of Experiments(15 Hours)</p> <ol style="list-style-type: none"> 1. Concept of Experiments, Experimental units 2. Yield, Block, Replicate, Experimental Error 	

	3. Principle of design of experiments, Randomization and local control 4. Efficiency of design D1 with respect to design D2	
	Module 4: Design of Experiments(RBD) (15 Hours) 1. Mathematical model, Assumptions 2. Expectation of various sum of squares, F Test, ANOVA table 3. Efficiency of Randomized Block Design (RBD) relative to Completely Randomized Design (CRD) 4. Missing plot techniques for one missing observation in case of CRD, RBD, LSD	
10	Reference Books	
	Das, M.N., and N.C. Giri. <i>Design and Analysis of Experiments</i> . New Age International Pvt. Ltd, 1986. Kempthorne, Oscar. <i>Design and Analysis of Experiments</i> . John Wiley & Sons, 2000. Gupta, S.C., and V.K. Kapoor. <i>Fundamentals of Applied Statistics</i> . S. Chand & Co., 2001.	
11	Internal Continuous Assessment: 40%	Semester End Examination : 60%
12	Continuous Evaluation through:	Assignments and Practical
13	Format of Question Paper: Q. 1 Attempt any Three (15 marks) a. b. c. d. Q. 2 Attempt any Three (15 marks) a. b. c. d. Q. 3 Attempt any Three (15 marks) a. b. c. d. Q. 4 Attempt any Three (15 marks) a. b. c. d.	

Signatures of Team Members

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

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Title of the Course: Income Tax Filing Procedures

**Programme: Bachelor of Management Studies,
Bachelor of Commerce (Accounting & Finance),
Bachelor of Commerce (Banking & Insurance) and
Bachelor of Commerce (Financial Markets)**

Semester: V

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

Name of the Course: Income Tax Filing Procedures

Sr. No.	Heading	Particulars
1	Description the course:	This course provides a comprehensive guide to the process, principles, and legal framework for filing Income Tax Returns (ITR). Designed for beginners and intermediate learners, it covers everything from the basics of income tax to the practical steps of preparing and submitting returns online. The course explores different ITR forms for individuals, businesses, and various types of incomes, ensuring students can accurately select and complete the correct form for diverse scenarios. Learners will gain hands-on experience with tax calculations, exemptions, and deductions, along with using official tax portals for filing returns. Topics like tax compliance, penalties for non-filing, and dealing with notices from the tax department are also covered, enabling learners to handle ITR filing confidently and responsibly.
2	Vertical:	VSC
3	Type:	Practical
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation: 20 Semester-End Examination: 30
7	Course Objectives:	<ol style="list-style-type: none"> 1. Learn to distinguish between various ITR forms and determine the correct form based on an individual's or business's income sources and taxpayer status. 2. Understand the TDS filing process, due dates, and compliance norms, including generating TDS certificates and filing TDS returns.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will able to Identify and choose the correct ITR form for different taxpayer categories, ensuring compliance with filing requirements. 2. Learners will able to calculate TDS on payments such as salary, rent, interest, and contractor payments and deduct the appropriate amount.
9	Module 1: Income Tax and e-Filing of ITRs	(15 Hours)
		<ul style="list-style-type: none"> • Conceptual Framework- Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. • Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return • E-Filing Platforms and Software -Introduction to Official E-Filing Portals (e.g., Income Tax E-Filing Portal, GST Portal), Overview of Popular E-Filing Software and Their Features, How to Choose the Right Platform or Software Based on Filing Needs, Data Security and Privacy in E-Filing Systems

- **Types of Forms** - ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.

Module 2: Tax Deduction at source (TDS)

(15 Hours)

- **Introduction to TDS** -Basics of TDS and Its Purpose in Taxation, Overview of TDS Regulations and Compliance Importance of TDS in the Indian Tax System Key Concepts: Deductor, Deductee, and Threshold Limits
- **TDS on Various Payments**-TDS on Salary (Section 192) TDS on Interest Payments (Section 194A)TDS on Contractor Payments (Section 194C)TDS on Rent (Section 194I)TDS on Commission and Brokerage (Section 194H)TDS on Professional and Technical Services (Section 194J)Overview of Other Important Sections and Payments Covered under TDS
- **TDS Calculation and Deduction** -Understanding TDS Rates for Different Income Categories Threshold Limits and Exemptions, Calculating TDS on Salary (Including Surcharge and Cess), Practical Scenarios and Examples of TDS Calculation, Common Errors in TDS Calculation and How to Avoid Them
- **TDS Compliance and Filings TDS Return Filing**- Due Dates and Forms (24Q, 26Q, 27Q, etc.), Step-by-Step Guide to TDS Filing Process, TDS Challans (Challan ITNS 281) and Payment Procedures, Generating TDS Certificates (Form 16, 16A) for Deductees, Rectification and Correction of TDS Returns

10 Reference Books:

1. Income Tax Law & Practice

- **Authors:** V.K. Singhania, Monica Singhania
- **Publisher:** Taxmann Publications
- **Year:** Updated annually (latest edition for current assessment year)

2.Systematic Approach to Income Tax

- **Authors:** Dr. Girish Ahuja, Dr. Ravi Gupta
- **Publisher:** Wolters Kluwer
- **Year:** Updated annually for each assessment year

3. Direct Taxes Law & Practice

- **Author:** Dr. Vinod K. Singhania
- **Publisher:** Taxmann Publications
- **Year:** Annual updates, tailored for the current tax year

4.Income Tax Ready Reckoner

- **Authors:** R.N. Lakhotia, Subhash Lakhotia
- **Publisher:** Vision Books
- **Year:** Updated annually for quick reference on tax rules and filing

5.Direct Tax Laws and International Taxation

- **Authors:** T.N. Manoharan, G.R. Hari
- **Publisher:** Snow White Publications
- **Year:** New editions each year in line with tax amendments

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing
	1) Assignment/Case Studies/Project/Field Visit	10	A learner must be present for each of the sub-components.
	2) MCQ Based Test	10	
Total	20		

13	Format of Question Paper:		
	Semester End Examination Question Paper Pattern		
	Maximum Marks: 30		Duration: 1 Hour.
	All Questions are Compulsory Carrying 15 Marks each		
	Question No	Particular	Marks
	Q-1	Attempt the following: a. Theory/ Practical Questions b. Theory/Practical Questions OR c. Theory/ Practical Questions d. Theory/Practical Questions	08 Marks 07 Marks 08 Marks 07 Marks
Q-2	Attempt the following: a. Theory/ Practical Questions b. Theory/Practical Questions OR c. Theory/ Practical Questions d. Theory/Practical Questions	08 Marks 07 Marks 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.			

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	