

As Per NEP 2020

AC –
Item No. –

**Tolani College of Commerce
(Autonomous)**



Knowledge is Supreme

**Programme : Bachelor of Commerce (Taxation & Auditing)
Semester -I**

Title of the Course: Financial Accounting –I

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

Name of the Course: Financial Accounting – I

Sr. No.	Heading	Particulars
1	Description of the course :	This introductory course in Financial Accounting serves as the cornerstone for evaluating the financial health and stability of a company. With a strong emphasis on foundational principles and practical applications, the course equips students with the essential knowledge and skills needed to make informed decisions about the fiscal well-being of organizations. By the end of this course, students will not only possess the technical skills needed for financial analysis but will also have a heightened enthusiasm for leveraging financial insights to contribute to the success and stability of organizations.
2	Vertical:	Major
3	Type :	Practical
4	Credit:	4 credits (1 credit = 15 Hours for Practical)
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 enable the learners to comprehend the meaning of inventories with specific reference to valuation as per FIFO and weighted average method. 2. To Demonstrate the ability to allocate common costs to various departments using different methods. 3. To equip the learners with the knowledge and skills needed to prepare and analyze manufacturing accounts 4. To enable the learner to understand concepts and accounting entries related with Hire purchase transactions.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will be able to solve practical problems related to Inventory Valuation as per FIFO and Weighted Average Method as per AS 2. 2. Learners will be able to construct departmental income statements, highlighting revenues, costs, and profits for each department. 3. Learners will be able to prepare and maintain the books of accounts of Manufacturing concerns. 4. Learners will be able to understand application of Hire purchase transactions in real life as regular transactions in the society.
9	Module 1: Inventory Valuation and Classification of Expenditure	(15 Hours)
	<ul style="list-style-type: none"> • Inventory Systems : Meaning, Importance, Advantage , Disadvantage , Practical Problems based on Periodic Inventory System and Perpetual Inventory System • Methods of Stock Valuation as per AS – 2: Meaning, Importance, Advantage , Disadvantage , Practical Problems based on FIFO and Weighted Average Method • Classification of Expenditure: Capital, Revenue and Deferred Revenue Expenditure 	
	Module 2: Departmental Accounts	(15 Hours)

- **Introduction:** Meaning, Importance, Advantage, Disadvantage, Basis of Allocation of Expenses and Incomes / Receipts
- **Inter Departmental Transfer:** At Cost Price and Invoice Price (Practical Sums)
- **Stock Reserve:** Meaning, Importance, Advantage, Disadvantage , Practical Problems based on stock Reserve

Module 3: Manufacturing Accounts (15 Hours)

- **Introduction:** Purpose, Manufacturing Cost, Design of a manufacturing Account
- **Adjustments and Closing Entries:** Journal Entries
- **Final Accounts:** Preparation of Manufacturing accounts, Trading Account, Profit and loss account and Balance Sheet (Practical Sums)

Module 4 : Accounting for Hire Purchase (15 Hours)

- **Introduction:** Overview of Hire Purchase agreement, Comparison with leasing and traditional buying, Legal foundation of hire purchase
- **Interest and Charges:** Calculation of Interest, understanding difference between flat rates and reducing balance interest
- **Accounting:** Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor(Practical))

10 Reference Books:

1. Barad, Mahesh: Modern Financial Accounting. Jaipur. Galaxy Book Company, 2018.
2. Gawande, M.K.: Advanced Accounting: Today and Tomorrow. Kanpur. Chandralok Prakashan, 2016.
3. Goyal, Bhushan Kumar & Tiwari, H.N.: Financial Accounting; V.2: Assignments. (9th) New Delhi. Taxmann Publications Pvt Ltd., 2021
4. John Wild Fundamental Accounting Principles, Mcgraw Hill, 23rd Edition, 2016
5. Maheshwari, S N & Maheshwari, S K: Problems & Solutions In Advanced Accountancy : Vol. 1. (6th Ed) Vikas Publishing House Pvt Ltd., 2008
6. P.C. Tulsian, Financial Accounting, Pearson Publications, 2022
7. Panchal, Uttam V: Financial Accounting; V.1-2. Jaipur. Horizon Press, 2017
8. Shette, Rachappa: Accounting Simplified. New Delhi. Sage Publications India Pvt Ltd, 2021.
9. Singh, S.P.N: Fundamentals of Advanced Accounting. New Delhi. Horizon Press, 2018
10. Satyanarayana, Penumarthy Veera Venkat: Financial Accounting and Analysis. New Delhi. Discovery Publishing House, 2016
11. Shukla And Grewal, Advance Accounts, S. Chand And Company (P) Ltd., 19th Edition, 2016
12. T.S. Grewal And S.C. Gupta, Introduction to Accountancy, S. Chand And Company (P) Ltd., New Edition, 2024

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%
12	Continuous Evaluation through:	
	Sub Components	Maximum Marks
	1. Assignment/Case Studies/Project/Field Visit /Presentation/Book Review/ Research Paper Report	20
	2. Class Test	20
	Total	40

13	Format of Question Paper:		
	Question No	Particular	Marks
	Q-1	Attempt the following: a. Full Length Practical Question	15
		OR	
		b. Theory/ Practical Questions c. Theory/Practical Questions	08 07
	Q-2	Attempt the following: a. Full Length Practical Question	15
OR			
b. Theory/ Practical Questions c. Theory/Practical Questions		08 07	
Q-3	Attempt the following: a. Full Length Practical Question	15	
	OR		
	b. Theory/ Practical Questions c. Theory/Practical Questions	08 07	
Q-4	Attempt the following: a. Full Length Practical Question	15	
	OR		
	b. Theory/ Practical Questions c. Theory/Practical Questions	08 07	
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.	Ms Shweta Ghule	

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**Tolani College of Commerce
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**Programme : Bachelor of Commerce (Taxation & Auditing)
Semester -I**

Title of the Course: Introduction to Taxation

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

Name of the Course: Introduction to Taxation

Sr. No.	Heading	Particulars
1	Description of the course:	This course provides a foundational understanding of the Indian taxation system, covering both Direct and Indirect Taxes. It introduces students to the key concepts, principles, and legal frameworks governing Income Tax and Goods and Services Tax (GST). Learners will develop the ability to interpret tax provisions, determine residential status, compute taxable income, and understand GST registration and input tax credit mechanisms.
2	Vertical:	Major
3	Type:	Practical
4	Credit:	2 credits (1 credit = 15 Hours for Practical)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation: 20 Semester-End: 30
7	Course Objectives:	<ul style="list-style-type: none"> • To provide learners with a fundamental understanding of Income Tax concepts, legal framework, and computation principles in India • To familiarize learners with the structure, registration process, and operational mechanism of the Goods and Services Tax (GST) system in India.
8	Course Outcomes:	<ul style="list-style-type: none"> • Learners will be able to explain key tax terms, determine residential status, and identify taxable and exempted income under various heads. • Learners will be able to understand GST provisions, registration requirements, and compute tax liability using Input Tax Credit..
9	Module 1: Basics of Income Tax	(15 Hours)
	<ul style="list-style-type: none"> • Definition of Income Tax -Concept and importance of income tax, Legal framework and authorities, Basic Terms: Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer. • Residential Status -Meaning of residential status for individuals, firms, and companies, Determination of residential status as per Income Tax Act, Tax implications based on residential status • Scope of Income -Heads of income: Salaries, Income from House Property, Business or Profession, Capital Gains, and Other Sources,Exempted income vs. taxable income 	
	Module 2: Basics of Indirect Tax	(15 Hours)
	<ul style="list-style-type: none"> • GST Overview -Meaning, objectives, and structure of GST (Goods and Services Tax). Types of GST: CGST, SGST, IGST, UTGST, GST compliance framework • Registration under GST -Need and procedure for registration, Persons required to register, Exemptions and special cases • Input Tax Credit (ITC)-Meaning and importance of ITC, Conditions and documents required for claiming ITC, Computation of GST under Inter State supplies and Intra State Supplies 	

10 Reference Books:

- **Dr. Vinod K. Singhania & Dr. Monica Singhania (2024)** – *Students Guide to Income Tax (Including GST)*, Taxmann Publications Pvt. Ltd., New Delhi.
- **Mehrotra, H.C. & Goyal, S.P. (2024)** – *Income Tax Law and Accounts*, Sahitya Bhawan Publications, Agra.
- **Ahuja, Girish & Gupta, Ravi (2024)** – *Systematic Approach to Income Tax and GST*, Bharat Law House Pvt. Ltd., New Delhi.
- **Datey, V.S. (2024)** – *Indirect Taxes – Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi.
- **Bangar, V. & Bangar, Y. (2024)** – *Comprehensive Guide to GST*, Aadhya Prakashan, New Delhi.

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%
12	Continuous Evaluation through:	
	Sub Components	Maximum Marks
	1. Assignment/Case Studies/Project/Field Visit /Presentation/Book Review/ Research Paper Report	10
	2. Class Test	10
	Total	20

13 Format of Question Paper:

Q.No	Particular	Marks
Q-1	a. Practical /Theory Question	08 Marks
	b. Practical /Theory Question	07 Marks
	OR	
	c. Practical /Theory Question	08 Marks
Q-2	d. Practical /Theory Question	07 Marks
	a. Practical /Theory Question	08 Marks
	b. Practical /Theory Question	07 Marks
	OR	
	c. Practical /Theory Question	08 Marks
	d. Practical /Theory Question	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.	Ms Jyoti Singh	

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**Programme : Bachelor of Commerce (Taxation & Auditing)
Semester -I**

Title of the Course: Fundamentals of Auditing

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

Name of the Course: Fundamentals of Auditing

Sr. No.	Heading	Particulars
1	Description of the course:	This course provides an introduction to the principles, concepts, and practices of auditing. It familiarizes students with the objectives and scope of auditing, types of audits, and the auditor's role and responsibilities. Students will gain knowledge of internal control systems, internal checks, and internal audits, as well as practical skills in vouching, verification, and valuation of assets and liabilities. The course emphasizes the detection of errors and frauds, the preparation of audit reports, and adherence to ethical and professional standards. Through a combination of theoretical concepts and practical applications, students will develop the ability to critically evaluate financial statements, apply auditing techniques, and exercise professional judgment, preparing them for advanced studies in auditing, assurance, and financial analysis.
2	Vertical:	VSC
3	Type:	Practical
4	Credit:	2 credits (1 credit = 15 Hours for Practical)
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation: 20 Semester-End: 30
7	Course Objectives:	<ul style="list-style-type: none"> • To provide students with a clear understanding of auditing concepts, principles, types, and procedures, including internal control, vouching, verification, and valuation of assets and liabilities. • To develop the ability to apply auditing techniques, detect errors and frauds, and exercise ethical and professional judgment in evaluating financial statements.
8	Course Outcomes:	<ul style="list-style-type: none"> • Learners will be able to explain auditing principles, identify different types of audits, assess internal control systems, and apply auditing techniques to verify and evaluate financial information. • Learners will be able to analyze and interpret financial statements, detect errors and frauds, and demonstrate ethical and professional judgments in audit reporting.
9	Module 1: Introduction to Auditing	(15 Hours)
	<ul style="list-style-type: none"> • Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing, Principles of Audit, Materiality, True and Fair view • Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud. • Types of Audits – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit 	
	Module 2: Auditing Techniques	(15 Hours)
	<ul style="list-style-type: none"> • Internal Control, Internal Check, and Internal Audit- Meaning, objectives, and features of internal control, Types of internal control – administrative and accounting, Evaluation of internal control systems, Internal check – meaning, objectives, advantages, and limitations, Internal audit – scope, comparison with statutory audit. 	

- **Vouching** -Meaning, definition, and significance of vouching, Objectives and principles of vouching, vouching of cash transactions, vouching of trading transactions: Purchases, sales, returns, wages, salaries, rent, commission.
- **Verification and Valuation of Assets and Liabilities**-Meaning, objectives, and importance of verification, Difference between verification and valuation Verification of assets: Fixed assets, current assets, investments, intangible assets Verification of liabilities Current liabilities, long-term liabilities, provisions

10 Reference Books:

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

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%
12	Continuous Evaluation through:	
	Sub Components	Maximum Marks
	1. Assignment/Case Studies/Project/Field Visit /Presentation/Book Review/ Research Paper Report	10
	2. Class Test	10
	Total	20

13	Format of Question Paper:		
	Q.No	Particular	Marks
	Q-1	a. Practical /Theory Question	08 Marks
		b. Practical /Theory Question	07 Marks
		OR	
		c. Practical /Theory Question	08 Marks
		d. Practical /Theory Question	07 Marks
	Q-2	a. Practical /Theory Question	08 Marks
		b. Practical /Theory Question	07 Marks
		OR	
		c. Practical /Theory Question	08 Marks
		d. Practical /Theory Question	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.	Ms Shweta Ghule	

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**Title of the Course: Introduction to Intellectual Property Rights Law
Programmes: Bachelor of Commerce (Taxation & Auditing),
Bachelor of Science (Data Science)
&
Bachelor of Science (Artificial Intelligence and Machine Learning)
Semester: I**

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

Name of the Course: Introduction to Intellectual Property Rights Law

Sr. No.	Heading	Particulars
1	Description of the course:	Intellectual property rights (IPR) have, in recent years, emerged as perhaps the most important S&T policy instrument. With its growing presence, however, it has also been subjected to intense criticism. Moreover, the structure of the institution itself has undergone periodic changes with incorporations of newer subject matters into its ambit. This course intends to provide an analytical overview of the content and structure of the institution of IPR along with its evolutionary trajectory. In a nutshell, the course will cover the philosophy of intellectual property rights, various technical and legal dimensions of IPR, and implications of IPR for growth and development of science, along with the various socio-economic and ethic-legal consequences of IPR on economic development. Several case studies will be undertaken in the context of India.
2	Vertical:	Open Elective
3	Type:	Theory
4	Credit:	4 Credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End: 60
7	Learning Objectives	<ul style="list-style-type: none"> • To introduce fundamental aspects of Intellectual Property Rights and Trade Marks to learners who are going to play a major role in development and management of innovative projects in industries. • To disseminate knowledge on copyrights and trade secrets and its related rights and registration aspects • To disseminate knowledge on patents, patent regime in India and abroad and registration aspects

	<ul style="list-style-type: none"> To make the learners aware about current trends in IPR.
8	<p>Learning Outcomes Enables the learners to</p> <ul style="list-style-type: none"> Have good knowledge about Intellectual Property Rights and Trade Marks Have knowledge on copyrights and trade secrets and its related rights and registration aspects. Have knowledge on patents, patent regime in India and abroad and registration aspects Becomes aware about the new developments of Intellectual Property.
9	<p>Syllabus</p> <p>Module.1. Introduction To Intellectual Property and Trade Mark (15 Hours)</p> <ul style="list-style-type: none"> Introduction: Types of Intellectual Property, International Organizations, Agencies and Treaties, Importance of Intellectual Property Rights. Trade Marks: Purpose And Function of Trade Marks, Acquisition of Trade Mark Rights, Protectable Matter, Selecting and Evaluating Trade Mark, Trade Mark Registration Processes. <p>Module.2. Copyright and Trade Secrets (15 Hours)</p> <ul style="list-style-type: none"> Law Of Copy Rights: Fundamental of Copy Right Law, Originality Of Material, Rights of Reproduction, Rights To Perform The Work Publicly, Copy Right Ownership Issues, Copy Right Registration, Notice of Copy Right, International Copy Right Law. Trade Secrets: Trade Secrete Law, Determination of Trade Secrete Status, Liability for Misappropriations of Trade Secrets, False Advertising. <p>Module.3. Patent Rights (15 Hours)</p> <ul style="list-style-type: none"> Patent Rights: Purpose, what is patentable and not patentable, Legal Aspect of Filing a Patent, Specification and Opposition Process under Patent Law from Business Perspective. Patent Infringement and Legal Issues: Licensing of Patent and Business Concerns, Transfer of Technology and Legal Requirements, Utility Patents, Should India have Business Method Patents?, Can Software’s be Patented? <p>Module.4. New Developments of Intellectual Property (15 Hours)</p> <ul style="list-style-type: none"> New Developments of Intellectual Property: New Developments in Trade Mark Law; Copy Right Law, Patent Law, Intellectual Property Audits. Personality Rights and types of Personality Rights: Right to name and Right to Loci.
10	<p>References</p> <ul style="list-style-type: none"> Acharya, N.K. 2014. Text book of Intellectual Property Rights. Asia Law House, Hyderabad. Loganathan, E.T.2012. Intellectual Property Rights. New Century Publications, New Delhi. Rosedar, S.R.A. 2016. Intellectual Property Rights. Lexis Nexis (2nd Ex.) Nagpur. Sreenivasulu NS. Intellectual Property Rights Dynamic Interfaces published by Universal Law Publishing. 1st Edition 2017. ISBN: 9788131250631. Iyengar. Commentary on Trade Marks Act - Including Schedules, Rules, Notifications, Treaties, Conventions and much more published by Universal Law Publishing. 5thEdition 2016. ISBN: 9789350356463. Verma Trilochan. Intellectual Property Protection Handbook published by Universal Law Publishing. 1st Edition 2015. ISBN: 9789350355985.
11	<p>Internal Continuous Assessment: 40% Semester End Examination: 60%</p>

12	Continuous Evaluation through:		
	Sub-components	Maximum Marks	Conditions for passing a) A learner must be present for each of the sub-components.
	1) 1 st Project/ Report work	10	
	2) 2 nd Project/ Report work	10	
	3) Case Study analyses in the classroom	10	
	4) 10 Objective Questions (1 MCQ of 1 mark each)	10	
Total	40		

13	Format of question paper		Duration: 2 Hour.	
	Maximum Marks: 60			
	All Questions are Compulsory Carrying 15 Marks each.			
	Question No	Particular		Marks
	Q-1	(From Module I) a. Theory (08 Marks) b. Theory (07 Marks) OR c. Theory (08 Marks) d. Theory (07 Marks)		15 Marks
	Q-2	(From Module II) a. Theory (08 Marks) b. Theory (07 Marks) OR c. Theory (08 Marks) d. Theory (07 Marks)		15 Marks
Q-3	(From Module III) a. Theory (08 Marks) b. Theory (07 Marks) OR c. Theory (08 Marks) d. Theory (07 Marks)	15 Marks		
Q-4	(From Module IV) a. Theory (08 Marks) b. Theory (07 Marks) OR c. Theory (08 Marks) d. Theory (07 Marks)	15 Marks		

Signature/s of Team Member/s

Sr.No	Name	Signature
1.	Dr. Hema Mehta	

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**Tolani College of Commerce
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Knowledge is Supreme

Title of the Course: Descriptive Statistics

Programme: Bachelor of Commerce (Taxation & Auditing)

Semester - I

Syllabus for 4 Credit Course

From the Academic Year 2026-2027

Sr. No.	Heading	Particulars
1	Description of the course:	Descriptive Statistics is an essential branch of applied statistics that enables students to understand, summarize, and analyze business and financial data effectively. The course provides a foundation for data-based decision-making in taxation, auditing, and commerce. It focuses on presenting data through tables, charts, and key numerical summaries like averages and measures of variation.
2	Vertical :	Open Elective
3	Type :	Theory / Practical
4	Credit:	4 credits (3 Credits = Theory and 1 Credit = Practical Work)
5	Hours Allotted :	60 Hours
6	Marks Allotted:	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: <ul style="list-style-type: none"> ● To introduce students to the basic concepts and importance of descriptive statistics in taxation and auditing. ● To enable students to classify, tabulate, and present data in meaningful ways ● To develop skills in computing and interpreting measures of central tendency and dispersion. ● To equip students with statistical tools like correlation and index numbers for decision-making in business and auditing. 	
8	Course Outcomes: <ul style="list-style-type: none"> ● Students will understand the relevance of descriptive statistics in accounting, auditing, and taxation. ● Students will acquire skills to summarize and interpret business data. ● Students will learn to apply statistical tools for analyzing financial trends. ● . To equip students with statistical tools like correlation and index numbers for decision-making in business and auditing. 	
9	Module I: Introduction to Statistics and Data Presentation (15 Hours) <ul style="list-style-type: none"> ● Meaning, Definition, Functions, and Importance of Statistics ● Role of Statistics in Business, Taxation, and Auditing ● Types of Data – Primary and Secondary Data ● Methods of Data Collection – Classification and Tabulation of Data – Frequency Distribution Module II : Measures of Central Tendency <ul style="list-style-type: none"> ● Meaning and Importance – Characteristics of a Good Average ● Arithmetic Mean , Median, Mode (For Grouped and Ungrouped Data) ● Quartiles, Deciles, and Percentiles 	

	<ul style="list-style-type: none"> ● Business Applications of Averages in Taxation and Auditing. 	
	Module 3: Measure of Dispersion (15 Hours) <ul style="list-style-type: none"> ● Meaning and Importance of Dispersion – Absolute and Relative Measures ● Range, Quartile Deviation, Mean Deviation from Mean, Median and Mode ● Standard Deviation ● Variance and Coefficient of Variation 	
	Module 4: Time Series and Index Number (15 Hours) <ul style="list-style-type: none"> ● Concepts and Components of Time Series, Estimation of Trend using Moving Average Method and Least Square Method (Linear Trend only) ● Concepts and Components of Time Series Representation of Trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Square Method (Linear Trend only) ● Concept and usage of Index Numbers, Types of Index Numbers, Aggregate And Relative Index Numbers, Laspeyer's, Paasche's, Dorbish and Bowley's, Marshall and Edgeworth's and Fisher's Ideal Index Numbers, – Cost of Living Index and its Applications in Taxation and Auditing 	
10	Reference Books <ol style="list-style-type: none"> 1. B Aggarwal, Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited, 2016 2. Gupta, S.C. & Kapoor, V.K. - Fundamentals of Mathematical Statistical, Sultan Chand and Sons 3. J.K. Sharma, Business Statistics, Pearson Education 4. Naval Bajpai, Business Statistics, Pearson Education 	
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) <ol style="list-style-type: none"> a. b. c. d. Q. 2 Attempt any Three (15 marks) <ol style="list-style-type: none"> a. b. c. d. Q. 3 Attempt any Three (15 marks) <ol style="list-style-type: none"> a. b. c. d. Q. 4 Attempt any Three (15 marks) <ol 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	

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As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



**Programme: Bachelor of Commerce (Taxation & Auditing)
Semester I**

Title of the Course: Introduction to Excel

**Syllabus for 2 credits
From the Academic Year 2026-2027**

Name of the Course: Introduction to Excel

Sr. No.	Heading	Particulars
1	Description of the Course :	Advanced Excel typically refers to an elevated level of proficiency in using Microsoft Excel, a popular spreadsheet software. Individuals with advanced Excel skills are adept at leveraging the software's powerful features to analyze data, create complex models, automate tasks, and generate insightful reports. Here's a more detailed description of advanced Excel skills.
2	Vertical :	Vocational Skill Course
3	Type :	Theory and Practical
4	Credit:	02
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation: 20 Semester-End: 30
7	Course Objectives:	<ol style="list-style-type: none"> 1. To equip learners with fundamental and advanced Excel skills required for handling, organizing, and analyzing taxation-related data efficiently. 2. To develop proficiency in using essential and advanced Excel functions for accurate tax calculations, lookup of tax slabs/rates, and preparation of financial reports.
8	Course Outcomes: Learners will be able to :	<ol style="list-style-type: none"> 1. apply Excel functions, data formatting techniques, and lookup tools to perform accurate tax computations and analyze taxation datasets. 2. manage, filter, and consolidate tax data from multiple worksheets and use error-handling and logical functions to create reliable tax-related reports.

9	Modules:	
	Module 1: Excel Basics and Essential Functions for Taxation	(15 Hours)
	<ul style="list-style-type: none"> • Introduction to Excel: Understanding Excel Interface, Creating, Saving, and Opening Excel Files, Basic Data Entry: Text, Numbers, Dates, and Formatting Cells for Tax Data: Currency, Percentage, Date formats, Simple Editing and Navigation: Copy, Cut, Paste, Undo, Redo. • Essential Functions for Taxation: Mathematical Functions, Text Functions, Date & Time Functions, Logical Functions for Tax Calculations. 	
	Module 2: Advanced Data Analysis and Taxation-Specific Functions	(15 Hours)
	<ul style="list-style-type: none"> • Advanced Lookup and Reference Functions: Lookup tax rates, tax slabs, and exemption limits based on income or other criteria, Exact and approximate match for tax calculations based on different tax slabs, Use for analyzing tax rates or financial data arranged horizontally (for example, different tax years in rows), Handle errors in tax calculations, such as dividing by zero or missing data. • Tax Data Management & Analysis: Filtering Tax Data, Conditional Summing, Working with Multiple Worksheets. 	

10	Internal Continuous Assessment: 40%	Semester End Examination : 60%
11	Continuous Evaluation through:	Practicals

12	Format of Question Paper:											
	<p>Scheme of Evaluation Pattern</p> <p>Table 1A: Scheme of Continuous Evaluation Practical</p>											
	<table border="1"> <thead> <tr> <th>Sub-components</th> <th>Maximum Marks</th> <th>Conditions for passing</th> </tr> </thead> <tbody> <tr> <td>1) Practical Questions</td> <td style="text-align: center;">16</td> <td rowspan="3" style="text-align: center;">A learner must be present for each of the sub-components.</td> </tr> <tr> <td>2) Journal and Viva</td> <td style="text-align: center;">4</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">20</td> </tr> </tbody> </table>		Sub-components	Maximum Marks	Conditions for passing	1) Practical Questions	16	A learner must be present for each of the sub-components.	2) Journal and Viva	4	Total	20
Sub-components	Maximum Marks	Conditions for passing										
1) Practical Questions	16	A learner must be present for each of the sub-components.										
2) Journal and Viva	4											
Total	20											

**Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)**

Maximum Marks: 30

Duration: I Hr.

Note: All questions are compulsory. Each question has an internal choice.

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)	

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr. Deepak Sharma	

As Per NEP 2020

Tolani College of Commerce (Autonomous)



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

Programmes:

**Bachelor of Science (Data Science)
Bachelor of Science (Artificial Intelligence & Machine Learning)
Bachelor of Commerce (Taxation & Auditing)**

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

Name of the Course: Communication Skills in English - I

Sr. No.	Heading	Particulars
1	<p>Description of the course :</p> <p>Including but not limited to :</p>	<p>Communication Skills in English will introduce learners to the foundational principles of effective communication in contemporary professional contexts.</p> <p>Critical thinking for analysing messages and introduces narrative and data-driven storytelling to enhance clarity, coherence, and impact in business communication.</p>
2	Vertical :	Ability Enhancement Course
3	Type :	Theory
4	Credit:	2 credits
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 marks and Semester End Examination 30 marks
7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To familiarise learners with the theoretical foundations of communication, including concepts, processes, workplace channels and technology-enabled communication. 2. To enable learners to craft coherent, purposeful written and oral communication, and refine their listening and reading abilities essential for professional success. 	
8	<p>Course Outcomes:</p> <p>By the end of this course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain core concepts of communication and apply them effectively in professional, workplace and digital environments. 2. Draft and deliver coherent, structured and purposeful communication suited to various organisational contexts. 	

9	Module 1: Theory of Communication (15 Hours)
	<p>1. Concept of Communication:</p> <ul style="list-style-type: none"> ● Meaning, process and need of communication; principles of effective communication (7C's) ● Critical thinking in communication: recognising fallacies, evaluating arguments and analysing opinion-based or persuasive messages ● Technology-enabled communication and its impact in the corporate, digital and globalised world.
	<p>2. Communication at Workplace:</p> <ul style="list-style-type: none"> ● Types/Methods of Communication: Verbal Communication -Oral and Written communication, Nonverbal Communication -Vocalics, Kinesics, Haptics, Proxemics, Chronemics, Sign language and Visual aids. ● Channels of Communication: Formal -Vertical, Horizontal, Diagonal and Informal– Grapevine. ● Importance of ethics in communication.
	<p>3. Barriers to Communication:</p> <ul style="list-style-type: none"> ● Barriers to communication: Meaning and importance of recognising and addressing barriers to effective communication ● Types of Barriers: Physical, Semantic/Language, Cross-Cultural, Socio-Psychological, and Organizational ● Strategies to Overcome Barriers.
	Module 2: Language and Writing Skills (15 Hours)
	<p>1. Listening and Narrative Comprehension:</p> <ul style="list-style-type: none"> ● Importance of listening skills: active, empathetic and workplace listening. ● Barriers to listening and strategies for cultivating effective listening ● Storytelling with data: presenting data and information through clear, relatable narratives.
	<p>2. Professional Writing: Formats and Structures:</p> <ul style="list-style-type: none"> ● Parts and structure of letters and emails; traditional and contemporary layouts. ● Formal communication on digital platforms: Email etiquette, Instant Messaging (Messenger/Teams), and LinkedIn writing conventions. ● Guidelines for clarity, conciseness and tone in workplace writing.
	<p>3. Workplace Correspondence and Applications:</p> <ul style="list-style-type: none"> ● Job application writing: cover letters, resumes/CVs. ● Acceptance of job offers, resignation letters, apologies, thank-you notes. ● Leave applications and other routine workplace requests.

10	<p>Reference Books:</p> <ul style="list-style-type: none"> ● Insley, Robert. <i>Communicating Professionally in Today's Workplace</i>. 3rd ed., Kendall Hunt Publishing, 2022. ● Raman, Meenakshi, and Sangeeta Sharma. <i>Technical Communication: Principles and Practice</i>. Oxford University Press, 2022. ● Facione, Peter A. <i>Think Critically</i>. 4th ed., Pearson, 2022. ● Hughes, William, et al. <i>Critical Thinking: An Introduction to the Basic Skills</i>. 8th ed., Broadview Press, 2021. ● Knaflic, Cole Nussbaumer. <i>Storytelling with Data: A Data Visualization Guide for Business</i>
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	<p><i>Professionals</i>. Wiley, 2019.</p> <ul style="list-style-type: none"> ● Gallo, Carmine. <i>The Bezos Blueprint: Communication Secrets of the World's Greatest Salesman</i>. St. Martin's Press, 2022. ● Rosenwasser, David, and Jill Stephen. <i>Writing Analytically</i>. 9th ed., Cengage, 2022. ● Hynes, Geraldine E. <i>Managerial Communication: Strategies and Applications</i>. 7th ed., McGraw-Hill Education, 2020. ● Poh, Michael. <i>Modern Business Writing for Today's Workplace</i>. Productivity Press, 2021. ● Pal, Rajinder, and J. S. Korlahalli. <i>Essentials of Business Communication</i>. Sultan Chand & Sons, 2020. ● Arun, Vijay. <i>Professional Communication Skills</i>. McGraw Hill Education, 2019. 	
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%
12	Continuous Evaluation through: (20 marks)	Reading assignments, email correspondence tasks, listening comprehension exercises, class projects, demonstrations/ exhibitions, class tests, reflective journals, micro-presentations, group discussions, peer reviews, and storytelling-with-data tasks.

13	Format of SEE Question Paper: (30 marks)		
	Question No.	Nature of Question	Maximum Marks
	Q-1	Short notes: (any 2 of 3) a) b) c)	10 Marks
	Q-2	Attempt any 2 of 4: (Professional Digital Communication Tasks) a) Draft a professional email responding to a workplace scenario b) Write a LinkedIn summary for a given profile c) Rewrite a poorly drafted workplace message using clarity & tone standards d) Draft a short workplace report/announcement (100–120 words)	10 Marks
Q-3	Attempt any 1 of 2: ● Convert the given numerical table/graph/brief dataset into a clear, relatable narrative. (120–150 words) OR ● Analyse the given passage	10 Marks	

Signatures of Team Members

Sr.No.	Name	Signature
1.	Ms. Amrita Nambiar	

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: Environmental Studies- I

Name of the Programmes:

1. Bachelor of Commerce (Taxation & Auditing)
2. Bachelor of Science (Data Science)
3. Bachelor of Science (Artificial Intelligence & Machine Learning)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Environmental Studies- I

Sr. No.	Heading	Particulars
1	Description the course:	The course is an introductory inter-disciplinary course to understand working earth's systems. It focusses on the holistic study to understand the interrelationship between humans and nature.
2	Vertical:	Value Education Course
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: By end of this course learners should: <ol style="list-style-type: none">1. appreciate the different facets of environment and the natural world2. understand the role of humans as agents of environmental degradation	
8	Course Outcomes: The learners shall be: <ol style="list-style-type: none">1. sensitised about environmental issues and the need for conservation of environment2. able to appreciate Environmental Science as a multi-disciplinary tool for conservation rather than merely a subject	

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

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

Signatures of Team Members

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

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Knowledge is Supreme

Title of the Course: Introduction to Bharatiya Gyan Parampara

Name of the Programmes:

1. Bachelor of Commerce (Taxation & Auditing)
2. Bachelor of Science (Data Science)
3. Bachelor of Science (Artificial Intelligence & Machine Learning)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Introduction to Bharatiya Gyan Parampara

Sr. No.	Heading	Particulars
1	Description of the course:	The course is an introductory course to the Indian Knowledge System. The traditional and indigenous knowledge has been neglected for ages. The traditional Indian knowledge has strong scientific basis and can provide simplistic solutions to modern day problems. The course attempts to highlight the contribution of traditional Indian Knowledge System in different fields.
2	Vertical:	Indian Knowledge System
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: By end of this course learners should be: <ol style="list-style-type: none">1. introduced to the rich heritage of Indian Knowledge System2. able to appreciate the contribution of traditional Indian knowledge	
8	Course Outcomes: The learners shall be able to: <ol style="list-style-type: none">1. understand the Indian contribution to the various fields of knowledge2. appreciate the ability of the traditional knowledge systems to provide simplistic solutions modern day problem	

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

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

Signatures of Team Members

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