AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Financial Accounting – IV
Programme : Bachelor of Commerce (Accounting & Finance)
Semester: IV

Syllabus for 4 Credit Course
From the Academic Year 2024-2025

Name of the Course: Financial Accounting – IV

Sr. No.	Heading	Particulars
1	**Description the course :**	This advanced course in Financial Accounting is designed as a pivotal element in the comprehensive evaluation of a company's financial health and stability. Offering a robust blend of theoretical foundations and practical applications, the course is crafted to empower learners with the indispensable knowledge and skills essential for making astute decisions regarding the fiscal well-being of organizations. This advanced course aims not only to impart advanced technical skills but also to instill in students a passion for applying financial insights as a catalyst for organizational triumph and resilience.
2	**Vertical :**	Major
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:** 1. To equip learners with the knowledge and skills necessary for the accurate and comprehensive preparation of final accounts for companies. 2. To equip participants with the knowledge and skills to navigate the legal, financial, and accounting aspects of redeeming preference shares. 3. To enable learners with the requisite knowledge and skills to efficiently manage the redemption process. 4. To understand the complexities of managing profits earned before a company's formal incorporation and compliance of the new enterprise.	
8	**Course Outcomes**: 1. Acquire hands-on skills in preparing comprehensive and accurate final accounts for companies. 2. Analyze the financial implications and make informed decisions regarding preference share redemption. 3. Understand the accounting treatment and entries related to the redemption of debentures. 4. Learner will able to ascertainment and treatment of Profit Prior to Incorporation	
9	**Module 1: Preparation of Final Accounts of Companies (15 Hours)**	
	• **Introduction :** Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) • **Accounting Procedure**: Preparation of financial statements as per Companies Act.	
	Module 2: Redemption of Preference Shares (15 Hours)	
	• **Introduction :** Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.	

	• **Method**: Redemption of fully paid up Preference Shares as per Companies Act, 2013 (Practical Sums)
	Module 3: Redemption of Debentures (15 Hours)
	• **Introduction**: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • **Methods**: Lumpsum and Instalments (Practical Sums)
	Module 4 : Profit Prior to Incorporation
	• **Introduction :** Meaning ,Nature ,Basis of Apportionment • **Methods**: Separate and Signal Final Accounts (Practical Sums)
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 Pv T 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,Penumarthi Veera Venkat: Financial Accounting and Anaysis. 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	Conditions for passing
2) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.
4) Presentation/Book Review/ Research Paper Report	15	
5) MCQ Based Test	10	
Total	40	

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	15 08 07
	Q-4	**Attempt the following:** a.Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions	15 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.	Mr.Mubeen Shaikh	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Cost Accounting – II (Method of Costing)
Programme : Bachelor of Commerce (Accounting &Finance)
Semester :IV

Syllabus for 4 Credit Course
From the Academic Year 2024-2025

Name of the Course: Cost Accounting – II (Method of Costing)

Sr. No.	Heading	Particulars
1	**Description the course :**	This course in Cost Accounting is tailored to provide learners with an in-depth understanding of cost management, focusing on its strategic implications for organizational decision-making. Going beyond the fundamentals, the course delves into advanced concepts and techniques that play a pivotal role in shaping both immediate and long-term fiscal choices. learners will develop the analytical skills and strategic mindset necessary to contribute significantly to the financial well-being and success of an organization.
2	**Vertical :**	Major
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:** **1.** To develop a decision framework for choosing between integrated and non-integrated systems based on organizational needs. 2. To develop the knowledge and skills necessary to analyze, control, and optimize operating costs within service-oriented organizations. 3. To provide with a comprehensive understanding of standard costing and variance analysis, essential tools in cost accounting for evaluating performance and facilitating managerial decision-making. 4. To explore the principles, applications, and strategic implications of marginal costing, focusing on how it aids in cost-volume-profit analysis and facilitates informed business decisions.	
8	**Course Outcomes**: 1. Learners will be able to Develop the ability to choose between integrated and non-integrated systems based on organizational needs and goals. 2. Learner will be able to Utilize various costing techniques to analyze and allocate operating costs effectively. 3. Learners will be able to Calculate and interpret variances for materials, labor, and Sales. 4. Learner will be able to Apply marginal costing in short-term decision analysis for pricing, product mix, and special orders.	
9	**Module 1: Integrated System and Non- integrated System of Accounts (15 Hours)**	
	• Meaning; Features, Advantages and Disadvantages • Journal Entries and Preparing Ledgers (Practical Sums)	
	Module 2: Operating Costing (15 Hours)	

	• Meaning of operating costing; Determination of per unit cost , Pricing of services Collection of costing data • Costing of hospitals, hotels, goods and passengers transport service (Practical Sums)
	Module 3: Standard Costing and Variance Analysis (15 Hours)
	• Meaning; Features, Advantages and Disadvantages • Material Costing , Labour Costing and Sales Variances (Practical Sums)
	Module 4 : Marginal Costing (15 Hours)
	• Meaning; Features, Advantages and Disadvantages • Profit Volume Ratio , Break Even Analysis and Margin of Safety (Practical Sums)
10	**Reference Books:** 1. Athma, Prashanta: Cost and Management Accounting. Mumbai. Himalaya Publishing House 2. Gupta, Nirmal & Sharma, Chhavi: Cost Accounting: Theory and Practice. (2nd Ed.) New Delhi. Ane Books Pvt. Ltd., 2015 3. Lal,Jawahar: Cost Accounting;3rd Ed. (3rd Ed) New Delhi. Tata Mcgraw Hill Publishing Company,2007 4. Kishore,Ravi M: Problems & Solutions On Cost Accounting & Financial Management;6th Ed. ((O)) New Delhi. Taxmann Publications Pvt Ltd., 2009 5. M.N Arora, Textbook of Cost and Management Accounting, Vikas Publishing House,10th Edition 6. M. Hanif ,Modern Cost and Management Accounting , Tata Mcgraw Hill Education Pvt. Ltd. 7. Moore, Samuel: Cost and Management Accounting. New Delhi. Random Publications, 2014 8. S.P. Jain And Narang, Cost Cost Accounting Principles and Practice, Kalyani Publishers, 2016 9. Sharma, Pawan Kumar: Cost and Management Accounting. Delhi. Wisdom Publications, 2015 10. Tulsian,P.C: Cost Accounting. ((O)) New Delhi. Tata Mcgraw Hill Publishing Company Limited, 2008. 11. Zad,N.S: Cost & Management Accounting. (5th) New Delhi. Taxman Publications, 2018

11	**Internal Continuous Assessment: 40%**	**Semester End Examination : 60%**
12	**Continuous Evaluation through:**	

Sub-components	Maximum Marks	Conditions for passing
3) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.
6) Presentation/Book Review/ Research Paper Report	15	
7) MCQ Based Test	10	
Total	40	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Artificial Intelligence

Programmes: Sem. IV
B.Com (Management Studies)
B.Com (Accounting & Finance)
B.Com (Banking & Insurance)
B.Com (Financial Markets)

Syllabus for 4 Credits

From the Academic Year: 2025-2026

Name of the Course: Artificial Intelligence

Sr. No.	Heading	Particulars
1	**Description of the course :**	This course explores the definition, historical evolution, and ethical considerations of AI, search algorithms, including heuristic methods and game-playing strategies and Programming in PROLOG.
2	**Vertical :**	Minor
3	**Type :**	Theory
4	**Credit**:	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted**:	100 Marks
7	**Course Objectives**: **1.** comprehensive understanding of the fundamental concepts, definitions, and historical evolution of artificial intelligence. **2.** apply various problem-solving techniques and search algorithms to effectively address complex problems in AI. **3.** explore and implement different knowledge representation methods, including propositional and first-order logic, to model information and reasoning in AI systems. **4.** examine the ethical considerations and societal implications of AI.	
8	**Course Outcomes**: Learner will be able to : **1.** define artificial intelligence, describe its historical evolution, and identify key milestones and figures in the field. **2.** demonstrate the ability to implement various problem-solving techniques, including search algorithms (e.g., breadth-first, depth-first, A*, hill climbing) in practical scenarios. **3.** explain and utilize different knowledge representation techniques, including propositional logic, first-order predicate logic, and semantic networks, in the context of AI applications. **4.** critically analyze the ethical implications of AI technologies, including issues related to explainability, interpretability, and the potential societal impacts of AI systems.	

9	**Modules**:-
	Module 1: Introduction to AI
	• Definition of AI, Historical context and evolution. • Current trends in AI research and development, Ethical considerations in AI. • Turing test, Software agents, Rational agents, Intelligent agents, structure of various agents, behavior and environment for agents. • Future Trends and challenges in AI.
	Module 2: Problem Solving and Searching Techniques
	• Definition, Importance of Problem Solving. • Production Systems & their components. • Search Techniques: breadth-first search, depth-first search, hill climbing. • Heuristics search techniques: best-first search, A* algorithm, constraint satisfaction problem, means-end analysis, introduction to game playing, min-max and alpha-beta pruning algorithms.
	Module 3: **Knowledge Representation**
	• Propositional logic, First-Order Predicate logic, • Resolution principle, unification, semantic nets, conceptual dependencies, • Frames and scripts, production rules, • Introduction to Programming in Logic (PROLOG).
	Module 4 : Natural Language Processing & Future of AI
	• Components and steps of communication, contrast between formal and natural languages in the context of grammar. • Strong AI, Weak AI, Human Level AI models, • Interpretable and Explainable AI, Ethics of AI • Benefits and risks of AI.
10	**Text Books:** **Not Applicable**

11	**Reference Books:** 1) Russell, Stuart, J. and Norvig Artificial Intelligence: A Modern Approach, 4e Paperback – 31 May 2022. 2) Elaine Rich, Kevin Knight, Shivashankar B Nair: ARTIFICIAL INTELLIGENCE Paperback – 1 August 2024. 3) Bratko, Ivan, Prolog Programming for Artificial Intelligence, Addison-Wesley, Pearson Education, 4th edition, 2012.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination : 60%**
13	**Continuous Evaluation through:**	

Sub-components	**Maximum Marks**	**Conditions for passing**
1) Practical exam	30	A learner must be present for each of the sub- components
2) Journal and Viva	10	
Total	40	

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Question Paper Pattern for Semester End Examination

Maximum Marks: 60 **Duration: 2 Hrs.**

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

[Refer to Next Page]

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	
2.		
3.		
4.		
5.		

List of Practical’s

1. Write a program to implement two agents to communicate with each other with message passing in Python/Prolog.
2. Write a program to implement the Hill climbing search algorithm in Python/Prolog.
3. Write a program to implement the Best first search algorithm in Python/Prolog.
4. Write a program to implement A* search algorithm in Python/Prolog.
5. Write a program to solve the Water-Jug Problem in Prolog.

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

Approved by the BoS in Business Economics on 27-2-26 item no. 04

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Business Economics- (Semester IV): Introduction to Public Finance

Programme: B.Com; B.Com (MS), B.Com (A&F), B.Com (B&I), B.Com (FM) and B.Sc. (IT)

Syllabus for 4 credit Course from the academic year 2026-2027

Title of the Course: Business Economics- (Semester IV): Introduction to Public Finance

Sr. No.	Heading	Particulars
1)	Description the course	This course on Public Finance introduces students to the economic role of the government in resource allocation, income distribution, and macroeconomic stabilisation. It explores the principles of fiscal operations, including public revenue, expenditure, debt, and fiscal policy, within both national and global contexts. Students will study taxation systems, theories of public expenditure, fiscal federalism, and the functioning of fiscal institutions in India. Emphasis is placed on contemporary fiscal challenges, including debt sustainability, digital taxation, and environmental externalities. The course adopts an interdisciplinary approach, linking economics with governance, finance, and public policy to build analytical and decision-making skills.
2)	Programme	B.Com;B.Com (MS), B.Com (A&F), B.Com (B&I), B.Com (FM) ,and B.Sc. (IT)
3)	Semester	IV
4)	Course/ Subject	Business Economics: PAPER IV: Introduction to Public Finance.
5)	A.Y.	2026-2027
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	04
9)	Hours Allotted:	60
10)	Marks Allotted:	Total Marks: 100 Continuous Evaluation Marks: 40 Semester End Examination Marks: 60

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

1) Enable students to understand the nature, scope, and principles of public finance, the role of the state, and the rationale for government intervention in correcting market failures through fiscal operations.
2) Analyse the structure and sources of public revenue, distinguish between direct and indirect taxes, and evaluate theories and effects of public expenditure and public debt on economic stability and growth

3) Interpret and assess fiscal policy objectives, instruments, and types, understand crowding-out and crowding-in effects, and evaluate the macroeconomic implications of fiscal measures. 4) Link fiscal theory with governance, finance, and environmental sustainability, comprehend Centre–State fiscal relations, and critically assess the recommendations of the 15th Finance Commission within India's federal framework.
Course Outcomes: Upon completion of this course students will be able to: 1) Demonstrate conceptual and analytical understanding of the scope, functions, and principles of public finance in relation to the role of the state in a mixed economy. 2) Evaluate sources and patterns of public revenue and expenditure, with special reference to taxation principles, incidence, and fiscal reforms in India. 3) Analyse the interlinkages between fiscal policy, public debt, and macroeconomic stability using theoretical frameworks and empirical evidence. 4) Assess the working of fiscal federalism in India, including the recommendations of the Finance Commission, and apply interdisciplinary tools for evaluating fiscal discipline and policy efficiency.

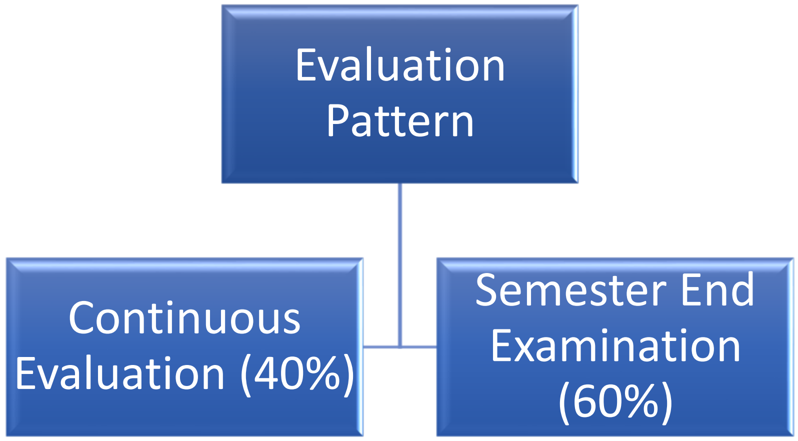
Module I: Foundations of Public Finance (15 hours)	
Topics	
1) Nature and Scope of Public Finance	a) Meaning, Scope, and Importance of Public Finance. b) Role of the State: From Classical to Welfare and Developmental Perspectives. c) Public vs. Private Finance: Behavioural Foundations and Efficiency Implications.
2) Principles of Fiscal Operations	a) Dalton's Principles of Maximum Social Advantage. b) Fiscal Functions: Allocation, Distribution, and Stabilisation. c) Market Failure, Public Choice Approaches, Information Asymmetry, and Rationale for Government Intervention.
3) Public Goods and Externalities	a) Meaning and Characteristics of Public Goods. b) Externalities: Meaning, Positive and Negative. c) Government Policies and Market Based Solutions for Externalities.
Module II: Public Revenue (15 hours)	
1) Sources and Classification of Public Revenue	a) Analytical Classification of Public Revenue: Revenue and Capital Receipts and their Macroeconomic implications.

	b) Non-Tax Revenues: Role of Public-Private Partnerships, Fees, and Sovereign Wealth Funds. c) Spectrum Auctions and Natural Resource Revenues in Emerging Economies.
2) Taxation and Fiscal Principles	a) Meaning, Objectives, and Canons of Taxation. b) Taxable Capacity, Principles of Optimal Taxation, and the Laffer Curve c) The Black Economy in India: Meaning, Measurement, and Policy Responses.
3) Direct and Indirect Taxes	a) Comparative Analysis: Merits, Demerits. b) Incidence, Shifting, and Burden of Taxation. c) India's Contemporary Tax System: Evaluation of GST, The New Income Tax Act, 2025 and Emerging Issues in Digital Taxation.
Module III: Public Expenditure and Public Debt (15 hours)	
1) Theories and Trends of Public Expenditure	a) The Wagner's Law of Increasing State Activity. b) The Peacock–Wiseman Hypothesis. c) Cost of Services Theory, Public Choice, and the Niskanen Hypothesis of Bureaucracy.
2) Structure and Effects of Public Expenditure	a) Functional and Economic Classification of Expenditure. b) Economic, Social, and Environmental Effects of Public Spending. c) Public Expenditure Efficiency, Performance Auditing, and Outcome-Based Budgeting.
3) Public Debt and Fiscal Sustainability	a) Meaning and Types of Public Debt. b) Debt Sustainability and the Burden Debate: Keynesian vs. Ricardian Views. c) Fiscal Rules, the FRBM Framework, Public Debt Management, and Intergenerational Equity.
Module IV: Fiscal Policy and Fiscal Federalism (15 hours)	

1) Fiscal Policy: Meaning and Instruments	a) Meaning and Objectives of Fiscal Policy. b) Instruments: Government Expenditure, Taxation, Borrowing, and Budgetary Policy. c) Fiscal–Monetary Policy Coordination, Policy Lags, and Limitations of Fiscal Policy.
2) Types and Effects of Fiscal Policy	a) A Comparative Study of Compensatory, Discretionary, and Automatic Stabilisation Policies. b) Crowding-Out and Crowding-In Effects: Theory, Evidence, and Policy Implications. c) Fiscal Multipliers and Policy Coordination.
3) Fiscal Federalism and Budgetary Practices	a) Principles and Challenges of Fiscal Federalism in India. b) Role and Recommendations of the 16th Finance Commission. c) Concepts, measurement of Fiscal, Revenue, Primary, and Budget Deficits, Implications, and Fiscal Consolidation Strategies.

References:

1) Acemoglu,D; David Laibson and John List. Macroeconomics. New Delhi: Person India, 2020.
2) Bhatia H L. Public Finance. 27, New Delhi: Vikas Publishing House Pvt Ltd, 2012.
3) Ghosh, Ambar and Chandana Ghosh. 2. New Delhi: PHI Learning Private Limited, 2014.
4) Hyman, D. Public Finance: A Contemporary Application of Theory to Policy. 10. New York: South-Western, Cengage Learning, 2011.
5) Hindriks, Jean and Gareth D. Myles. Intermediate Public Economics. New Delhi: Prentice-Hall of India Private Limited, 2007.
6) Mankiw, N. Gregory. Principles of Economics. 6. New Delhi: Cengage Learning Pvt. Ltd., 2017.
7) Mishkin, Frederic S. Macroeconomics: Policy and Practice. 2. New Delhi: Pearson, 2017.
8) Ramesh Singh. Indian Economy.13. McGraw Hill.New Delhi, 2021-2022.
9) Samuelson P and Nordhaus W. Economics.20. New Delhi:McGraw Hill, 2020.
10) Sarma, J.V.M.. Public Finance:Principles and Practices.1. New Delhi: Oxford University Press, India, 2018.



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 of Semester End Examination (SEE)

Max. Marks: 60 **Max.Duration: 2 hours**

All questions are compulsory

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

Notes sub-question a, b and c can be on the following:

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

AC – 11-03-2025
Item No. – 04

Approved by the BoS in Business Law on 04-03-2025 Item No. 04

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Recognised Linguistic (Sindhi) Minority Institution
(Affiliated to University of Mumbai
Re-Accredited (3rd Cycle) by N.A.A.C. with 'A' Grade

150-151, Sher-E-Punjab Society,
Guru Gobind Singh Road,
Andheri (East) Mumbai-400 093

Title of the Course: Money Laundering: Decoding the Law and Measures of Prevention
Programme: Bachelor of Commerce (Management Studies)/Bachelor of Commerce (Accounting and Finance)/Bachelor of Commerce (Banking and Insurance)/Bachelor of Commerce (Financial Markets)/ Bachelor of Science (Information Technology)
Semester: IV

Syllabus for 2 Credit Course
From the academic year: 2025-2026

Name of the Course: Money Laundering: Decoding the Law and Measures of Prevention

B.COM(M.S), B.COM (A&F), B.COM (B&I), B.COM(FM) & B.SC(IT)		**Semester – IV**	
Course Name		**Money Laundering: Decoding the Law and Measures of Prevention**	
Periods per week (1 Period is 60 minutes)		**2**	
Credits		**2**	
		Hours	**Marks**
Evaluation System	**Semester End Examination**	**1**	**30**
	Continuous Evaluation		**20**

Sr. No.	**Heading**	**Particulars**
1	**Description of the course:**	The course is designed to cover the legalities associated to the complex economic offence of money laundering alongside the punishments that might accrue if one is convicted. The money obtained through illicit means cannot be used as one's own economic asset and requires a cleansing of sorts. The legitimization of the money received as gains from an illegal act brings us to the concept of money laundering. The instant course focuses on the sources, channels and modes of money laundering and discusses the various legal provisions attracted by them. The main focus of criminalizing money laundering is to take gain out of the crime or fraud. The idea for the establishing of the offence is that it is felonious for the individuals or business entities to aid the criminals to incentivize them from the proceeds of their pursuit of crimes or to ease the commission of such crimes by giving them financial services.
2	**Vertical:**	Open Elective
3	**Type:**	Theory
4	**Credit**:	2 credits (1 credit = 15 Hours for Theory)
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted**:	50 Marks

7. Learning Objectives

Sr. No	**Objectives**
1	• To create awareness about various conventions relating to Anti Money Laundering Laws.
2	• Understanding the various allied laws for preventing Money laundering.

8. **Learning Outcomes**

Sr. No	Enables the learners to-
1 2	• Various conventions relating to Anti Money Laundering Laws. • Understand the various allied laws for preventing Money laundering.

9. Syllabus

Module. No	Details	No. of Lectures
1	**Anti Money Laundering Laws, Treaties, Regulations and Nodal Authorities - An Overview**	15
	Origin and legislative background of Anti Money Laundering Laws, Definition, Size & reasons for Money Laundering, Origin of Money Laundering Transactions, Methods of Money Laundering, International Initiatives & Indian Laws of Money laundering Overview of International Conventions and Resolutions (Vienna Convention/ Starsbourg Convention/OECD Convention on Corruption/ United Nations Convention against Corruption) Overview of the Prevention of Money Laundering Act, 2002 (PMLA 2002) and the Prevention of Money Laundering Rules 2005 Overview of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (COFEPOSA) Over view of the Prohibition of Benami Property Transactions Act, 1988 Over view of the Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988	

Module. No	Details	No. of Lectures
2	**Overview of the Allied laws**	15
	Banking Regulation Act ,1949 Chit Funds Act ,1982 Reserve Bank of India (RBI) Act, 1934 Securities and Exchange Board of India (SEBI) Act, 1992 Insurance Act, 1938 Insurance Regulatory and Development Authority (IRDA) Act 1999 Foreign Exchange Management Act (FEMA), 1999 Black Money (Undisclosed Foreign Income And Assets) And Imposition Of Tax Act, 2015 Prevention of Corruption Act, 1988	

10. Reference Books

i. **CA Virendra K. Pamecha.** How To Detect & Investigate - Financial Frauds & Accounting Gimmicks Along with Professional Opportunities in Fraud Avoidance & Investigation published by Xcess Infostore Private Limited. ISBN-13 978-8194522188.

ii. **Charles E. Piper**. Contract and Procurement Fraud Investigation Guidebook published by Routledge Taylor and Francis Group. ISBN-13 978-1138044982.

iii. **Stamler Rodney T., Marschdorf Hans J and Possamai Mario**. Fraud Prevention and Detection published by Taylor & Francis Ltd. ISBN: 9780367867324, 9780367867324.

iv. **Sunder Gee**. Fraud and Fraud Detection: A Data Analytics Approach by. Published by Wiley Online Library. Print ISBN:9781118779651 |Online ISBN:9781118936764.

Evaluation Pattern

Continuous Evaluation (Internal Assessment)

Particular	Marks
Class test/ Case Study/Book Review/ Assignment/Report Writing/Presentation/Video Presentation	**20 Marks**

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	(From Module I) a. Theory (Case Study according to Bloom taxonomy) (08 Marks) b. Theory (07 Marks) OR c. Theory (Case Study according to Bloom taxonomy) (08 Marks) d. Theory (07 Marks)	15 Marks
Q-2	(From Module II) a. Theory (Case Study according to Bloom taxonomy) (08 Marks) b. Theory (07 Marks) OR c. Theory (Case Study according to Bloom taxonomy) (08 Marks) a. Theory (07 Marks)	15 Marks

Signatures of Team Member/s

Sr.No	Name	Signature
1.	Dr. Hema Mehta	

AC –

Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

विद्या परमं दैवतम्।

Knowledge is Supreme

Title of the Course: English Literature for Competitive Exams (Semester IV)

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 2 Credit Course from the Academic Year 2025-2026

Name of the Course: English Literature for Competitive Exams

Sr. No.	Heading	Particulars
1	**Description of the course :** **Including but not limited to :**	This course introduces undergraduate students to essential English literature and linguistic components relevant to competitive exams. Key literary figures, movements, and literary terms commonly referenced in exams. Reading comprehension, writing skills, and phonetics relevant to competitive exams like IELTS, TOEFL, CAT, MAT, and aptitude tests. Analytical reasoning applied to literary texts and language-based questions.
2	**Vertical :**	Open Elective
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. Develop an understanding of key literary figures, movements, and terminology frequently referenced in competitive exams. 2. Improve reading comprehension skills for exams like IELTS, TOEFL, CAT, MAT, and commerce-related tests. 3. Enhance their writing skills for essay-based and analytical reasoning exams. 4. Gain foundational knowledge of phonetics for better pronunciation and spoken communication.	
8	**Course Outcomes**: 1. Identify and analyze key literary figures, movements, and literary terms. 2. Apply reading strategies to comprehension passages in competitive exams. 3. Demonstrate effective writing techniques in essay and précis writing. 4. Use phonetics-based strategies for improved spoken English.	

9	**Module 1: Literary Topics in Competitive Exams (15 Hours)**
	Key Literary Figures and Movements ● Major British, American, and Indian writers relevant to exams ● Literary movements and their significance in exam-based questions **Essential Literary Terms and Devices** ● Commonly tested terms: Allegory, Metaphor, Satire, Magic Realism ● Identifying these devices in unseen passages **Exam-Oriented Literary Analysis** ● Recognising themes, styles, and narrative techniques ● Inferring meaning, authorial intent, and cultural context in literature-based questions
	Module 2: Language Skills for Competitive Exams (15 Hours)
	Reading Comprehension Strategies ● Skimming, scanning, and identifying main ideas (IELTS/TOEFL/CAT/MAT focus) ● Understanding tone, purpose, and implied meanings **Writing Skills for Competitive Exams** ● Essay writing, précis writing, structuring effective responses ● Summarisation and argument analysis **Introduction to Phonetics and Pronunciation** ● Phonemes, stress, and intonation patterns in English ● Common pronunciation errors and phonetic transcription basics
10	**Secondary Reading List** ● "A Glossary of Literary Terms" – M.H. Abrams ● "How to Read Literature Like a Professor" – Thomas C. Foster ● "Word Power Made Easy" – Norman Lewis ● “How to read better and Faster” - Norman Lewis ● “All about words” - Maxwell Nurnberg and Morris Rosenblun ● “Questions you Always wanted to ask about English” - Maxwell Nurnberg

11	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**	
12	**Continuous Evaluation through: (20 marks)**	Mock Test for Reading Comprehension & Grammar, Periodical Test, Timed Writing Exercises, Oral Presentation,	A learner must be present for each of the sub-componen ts

		Phonetics Exercise, Listening Comprehension	

<table>
<tr><td rowspan="4">13</td><td colspan="3">Format of SEE Question Paper: (30 marks)</td></tr>
<tr><td>Question No.</td><td>Nature of Question</td><td>Maximum Marks</td></tr>
<tr><td>Q-1</td><td>Answer the following questions: (attempt any 3 of 4)
a)
b)
c)
d)</td><td>15 Marks</td></tr>
<tr><td>Q-2</td><td>Answer the following questions: (attempt any 3 of 4)
a)
b)
c)
d)</td><td>15 Marks</td></tr>
</table>

Signatures of Team Members

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

AC –

Item No. –

As Per NEP 2020

Tolani College of
Commerce
(Autonomous)

विद्या परमं दैवतम् ।

Knowledge is Supreme

Title of the Course: Personality Development
(Semester IV)

Programmes:

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

Syllabus for 2 Credit Course from the Academic Year 2025-2026

Name of the Course: Personality Development

Sr. No.	Heading	Particulars
1	**Description of the course :** **Including but not limited to :**	This course aims to equip undergraduate students with essential skills for personal and professional growth. The course also focuses on methods to improve confidence and persuasive communication. Through interactive activities and practical demonstrations, students will be prepared to build a strong personal brand and professional presence in diverse settings.
2	**Vertical :**	Skill Enhancement Course (SEC)
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 develop self-awareness and understand personal strengths, weaknesses, values, and goals. 2. To enhance emotional intelligence, stress management, and adaptability. 3. To cultivate leadership qualities, professional branding, and confidence in workplace settings. 4. To equip students with interpersonal skills for professional and personal growth.	
8	**Course Outcomes**: 1. Demonstrate self-awareness and goal setting for personal growth. 2. Apply emotional intelligence and adaptability in various professional contexts. 3. Exhibit leadership, personal branding, and networking skills. 4. Showcase professional communication and interpersonal effectiveness.	

<table>
<tr><td>9</td><td>Module 1: Intrapersonal Development (15 Hours)</td></tr>
<tr><td></td><td>Self-Awareness and Personal Growth
● Understanding self-awareness and its importance
● Assessing personal strengths, weaknesses, and values
● Goal-setting strategies and vision-building
Emotional Intelligence and Resilience
● Developing emotional intelligence and self-regulation techniques
● Managing stress and developing adaptability
● Strategies for building resilience in challenging situations
Communication and Relationship Building
● Verbal and non-verbal communication techniques
● Active listening and assertive communication
● Identifying and using different communication styles (direct, indirect, formal, informal)</td></tr>
<tr><td></td><td>Module 2: Interpersonal and Professional Effectiveness (15 Hours)</td></tr>
<tr><td></td><td>Leadership and Professional Presence
● Key elements of executive presence: grooming, posture, and body language.
● Leadership styles and qualities
● Conflict resolution and team collaboration
Communication and Expressive Skills
● Basics of public speaking and speech structuring
● Critical thinking in argumentation and Consensus building
● Storytelling and motivational/inspirational speaking
Advanced Public Speaking and Delivery Methods
● Impromptu and extemporaneous speaking
● Panel discussions and structured debates
● Persuasive and motivational speaking</td></tr>
<tr><td>10</td><td>Secondary Reading List
● Brown, Angela R. Leadership Mastery: Strategies for Effective Decision Making and Problem Solving. HarperCollins, 2024.
● Davis, Michael. Interview Excellence: Mastering New Age Interview Techniques. Academic Publishing, 2023.</td></tr>
</table>

	• Johnson, Mary. Transitioning Successfully: Campus to Corporate Soft Skills. XYZ Press, 2022. • Smith, John. Soft Skills in the Workplace: A Comprehensive Guide. Acme Publishing, 2023. • Thompson, Emily. The Art of Professional Communication: Soft Skills for the Digital Age. Beacon Books, 2024. • Lucas, Stephen E. The Art of Public Speaking. McGraw-Hill, 2019. • Harvard Business Review. HBR Guide to Persuasive Presentations. Harvard Business Review Press, 2012. • Pease, Allan and Barbara Pease. The Definitive Book of Body Language. Bantam, 2004. • Covey, Stephen R. The 7 Habits of Highly Effective People. Free Press, 1989.

11	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**	
12	**Continuous Evaluation through: (20 marks)**	Periodical Test, Oral Presentation, Extemporaneous Speech, Case studies, Public speaking competition	A learner must be present for each of the sub-components
13	**SEE Evaluation: Practical Demonstration (30 marks)**		

A. Role-Play Simulation (30 Marks)

Objective: Evaluate critical thinking, decision making, interpersonal skills, adaptability, professional presence and the ability to provide constructive feedback in realistic scenarios.

Format:

- **Group A:** Presents the role-play simulation (20 Marks).
- **Group B:** Observes, analyses, and presents feedback based on rubrics (10 Marks).
- The pattern is reversed, allowing all students to experience both presenting and evaluating.

Teacher Evaluation Parameters:

For Group A (20 Marks): Presenting the Simulation

1. **Critical Thinking and Decision-Making (5 Marks):**
   - Ability to assess the situation critically.
   - Making appropriate and well-thought-out decisions during the simulation.
2. **Interpersonal Conflict Handling (5 Marks):**
   - Skill in responding appropriately to challenging scenarios.
   - Flexibility and responsiveness in handling unexpected developments.
3. **Professionalism (5 Marks):**
   - Maintain a professional demeanour, including body language, tone, and attire.

	○ Adherence to workplace norms during role-play. 4. **Team Coordination (5 Marks):** ○ Evidence of effective collaboration among team members. ○ Distribution and execution of roles to achieve the task's objectives. **For Group B (10 Marks): Observation and Feedback** 1. **Observation and Analysis (5 Marks):** ○ Quality of insights based on the scenario's key aspects (e.g., decisions, conflict resolution). ○ Using the provided rubric effectively to identify strengths and improvement areas. 2. **Constructive Feedback Delivery (5 Marks):** ○ Ability to present feedback clearly, concisely, and respectfully ○ Suggestions provided are actionable and relevant to the scenario. Note: Evaluation rubrics must be clearly defined by the faculty.

Signatures of Team Members

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

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

अभ्यासक्रमाचे शीर्षक: मराठी भाषेचे आधुनिक आणि वैश्विक संदर्भातील महत्त्व (सेमेस्टर IV)

Title of the Course: Significance of Marathi language in the modern and global context (Semester IV)

	कोर्सेस" [Programmes:]
1)	Bachelor of Commerce (B.Com.)
2)	Bachelor of Management Studies (BMS)
3)	B.Com. in Accounting and Finance (BAF)
4)	B. Com in Banking and Insurance (BBI)
5)	B. Com in Financial Markets (BFM)
6)	Bachelor of Science in Information Technology (B.Sc.I.T.)
7)	Bachelor of Business Administration in Logistics (BBA Logistics)

२ क्रेडिट अभ्यासक्रम शैक्षणिक वर्ष 2024-2025
□□□□□

Syllabus for 2 credit Course From the academic year 2024-2025

अभ्यासक्रमाचे शीर्षक: मराठी भाषेचे आधुनिक आणि वैश्विक संदर्भातील महत्त्व

Name of the Course: Significance of Marathi language in the modern and global context

संख्या Sr. No.	शीर्षक Heading	तपशील Particulars
1	**अभ्यासक्रमाचे विवेचन: हे आहे, परंतु सीमित नाही:**	हा अभ्यासक्रम उद्दीष्टांसाठी, विद्यार्थ्यांना मराठी भाषेचे महत्त्व समजवण्यात आणि त्याचे वैश्विक संदर्भात सामाजिक आणि आर्थिक साथी बनवण्यात सहायक होण्यात सक्षम करण्यात आले जाते. या अभ्यासक्रमात मुख्य विषयांमध्ये भाषा, साहित्य, कला, आणि आपल्या समाजातील सांस्कृतिक समृद्धीसाठी मराठी भाषेचे सामाजिक आणि सांस्कृतिक महत्त्व प्रोत्साहन करणे आहे.
2	**उत्तरदिशी:**	क्षमता वाढवणारा अभ्यासक्रम
3	**अर्धवार्षिक:**	IV
4	**प्रकार:**	सिद्धांत आणि व्यावसाय
5	**आदान-प्रदान:**	2 क्रेडिट (1 व्याख्यानासाठी + 1 ट्यूटोरियल/व्यावसायिक साठी)
6	**कालावधी निर्धारित:**	30 तास
7	**गुण आवंटित:**	30 गुण
8	**पाठ्यक्रमाचं उद्देश्य:** ह्या अभ्यासक्रम समाप्तीस विद्यार्थ्यांना हे होणे आवश्यक आहे: 1. शिकणार्यांना मराठी साहित्य, मीडिया, आणि सांस्कृतिक प्रवृत्तींच्या सर्वांगीण समज, कृतीची विमर्शात्मक क्षमता, आणि मराठी भाषेतील प्रभावी संवाद क्षमता प्रदान करणे हे होईल 2. उद्दिष्ट हे आहे की विद्यार्थ्यांना जागरूक करण्यात येणारे ज्ञान आणि कौशल पुरवून, त्यांना आंतरराष्ट्रीय समुदायात सामील होण्याची क्षमता वाढवायची, आंतरराष्ट्रीय स्तरावर मराठी सांस्कृतिक आणि भाषेत आत्म-गर्व स्थापित करणारे.		
9	**पाठ्यक्रमाचं गुणांकन:** ह्या अभ्यासक्रम समाप्तीनंतर विद्यार्थ्यांना: 1. या एककालीन, विद्यार्थ्यांना मराठी साहित्य, मिडिया, आणि समकालीन सांस्कृतिक प्रवृत्तींची समृद्धि होईल. त्यांना साहित्यिक कृतींची कठोर विश्लेषण करण्यास, सद्ग्रंथी संवादांमध्ये सहभागी होण्यास, चालू घडद्यांच्या विचारांमध्ये सहभागी होण्यास सामर्थ्य होईल. 2. हे उद्दिष्ट साधल्यास, व्यक्त्यांना सांस्कृतिक संवेदनशीलतेत आणि आंतरभाषी चर्चांमध्ये योगदान करण्यात आणि वैश्विक पहाण्यात सहभागी होऊन, विश्व सातत्यातील कार्यक्रमांमध्ये सहभागी होण्यात सक्षम होण्याची आशा आहे. त्यांना आपली भूमिका निभावीता आणि वैश्विक स्तरावर मराठी सांस्कृतिक आणि भाषेचे संवर्धन आणि संरक्षण करण्यात सहभागी होण्यात सक्षम होण्याची अपेक्षा आहे		

10	**एकक – 1 मराठी साहित्य आणि मिडिया अन्वेषण (15 तास)**
	• मराठी साहित्य म्हंजे काय?
	• मराठी साहित्याचा इतिहास
	• मराठी गीते व त्यांचा विकास
	• मराठी संस्कृती आणि नाटक
	• पॉडकास्टिंग आणि नवीन मिडिया
	एकक – 2 आंतरराष्ट्रीय संदर्भात मराठी (15 तास)
	• परदेशास्थित मराठी माणूस
	• व्यापार आणि आर्थिक संबंध
	• मराठी स्टार्टअप्स
	• आंतरराष्ट्रीय स्टरावरिल मराठी उत्सव आणि कार्यक्रम
	• आंतरराष्ट्रीय स्टरावरिल मराठी कला आणि संगीत
11	**संदर्भ:** • C.K Patil, Marathi Sahitya ani Sanskruti • V.S Khandekar, Marathi Lokkatha ani Natak • Vitthal Indira Venkatesh Kamat, Startup Karnarach Mi Udyojak Honarach Mi:,2020. • Ashok Ranade Hindi Chitrapatgeet: Parampara ani Avishkar, 2020 • Ujwala Barve, Nachiket Kshire Podcasting - Digital Awaajachi Duniya in Marathi, 2023 • https://en.wikipedia.org/wiki/Marathi_people#History • https://www.sahapedia.org/sites/default/files/A%20Historical%20Account%20of%20Marathi%20Stage%20Music.pdf • https://en.wikipedia.org/wiki/Marathi_cinema#:~:text=During%20Marathi%20cinema's%20infancy%2C%20that,being%20made%20about%20social%20subjects%2C • https://marathipodcasts.buzzsprout.com/ • https://www.amarchitrakatha.com/literature_details/the-pioneers-of-marathi-natyasangeet/

12	**आंतरिक नियमित मूल्यांकन: 40%**	**सेमेस्टर समाप्त परीक्षा: 60%**
13	**नियमित मूल्यांकनाच्या माध्यमातून**	

घटक	उच्चतम गुण	प्रत्येक घटकात किमान गुणांक
1) प्रस्तुति	05 गुण	प्रत्येक उप-घटकासाठी विद्यार्थ्यांची उपस्थिती आवश्यक आहे
2) लिखित परियोजना	05 गुण	
3) बहु-विकल्प प्रश्नांच्या आधारित परीक्षण गुण	10 गुण	
एकूण गुण	20 गुण	

14	**शेवटच्या परीक्षेच्या प्रश्नपत्राचा स्वरूप**

सेमेस्टर अंत परीक्षा (SEE) साठी प्रश्नपत्रिकेचं स्वरूप:

उच्चतम गुण: 30 **पास होण्यासाठी किमान गुण: 12** **कालावधी: 1 तास**

टिप: सर्व प्रश्न आवश्यक आहेत. प्रत्येक प्रश्नात आंतरिक पर्याय आहे.

प्रश्नांची संख्या		प्रश्नांची स्वभाव	उच्चतम गुण	कोणत्याही अध्यायातून
1)		खालील की प्रयत्न करा	**15 गुण**	अध्याय 1
	a)	दीर्घोत्तरी प्रश्न	05 गुण	
	b)	दीर्घोत्तरी प्रश्न	05 गुण	
	c)	दीर्घोत्तरी प्रश्न	05 गुण	
2)		खालील की प्रयत्न करा	**15 गुण**	अध्याय 2
	a)	लघुतरी प्रश्न	05 गुण	
	b)	लघुतरी प्रश्न	05 गुण	
	c)	लघुतरी प्रश्न	05 गुण	
		एकूण गुण	**30 गुण**	

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As Per NEP 2020

Tolani College of
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Knowledge is Supreme

कोर्स का शीर्षक: आधुनिक भारत: समृद्धि से सांस्कृतिक विविधता तक (सेमेस्टर IV)

Title of the Course: Modern India: From Prosperity to Cultural Diversity (Semester IV)

	शैक्षणिक कार्यक्रम **[Programmes:]**
1)	Bachelor of Commerce (B.Com.)
2)	Bachelor of Management Studies (BMS)
3)	B.Com. in Accounting and Finance (BAF)
4)	B. Com in Banking and Insurance (BBI)
5)	B. Com in Financial Markets (BFM)
6)	Bachelor of Science in Information Technology (B.Sc.I.T.)
7)	Bachelor of Business Administration in Logistics (BBA Logistics)

२ क्रेडिट कोर्स का पाठ्यक्रम शैक्षिक वर्ष 2024-2025 से

Syllabus for 2 credit Course from the academic year 2024-2025

कोर्स का नाम: आधुनिक भारत: समृद्धि से सांस्कृतिक विविधता तक

Name of the Course: Modern India: From Prosperity to Cultural Diversity

क्रमांक Sr. No.	शीर्षक Heading	विवरण Particulars
1	**कोर्स का विवरण: इसमें शामिल है, लेकिन सीमित नहीं है:**	यह पाठ्यक्रम एक सुदृढ़ और समर्थ भारत की ओर एक यात्रा का हिस्सा है, जो विद्यार्थियों को आधुनिक भारतीय समाज के विभिन्न पहलुओं के साथ परिचित कराएगा। इस पाठ्यक्रम में हम विज्ञान, साहित्य, सामाजिक विज्ञान, और तकनीकी प्रगति के क्षेत्र में भारत के विकास को विशेषज्ञता के साथ देखेंगे।
2	**ऊर्ध्वाधारी:**	क्षमता सुधारने वाला कोर्स
3	**सेमेस्टर:**	IV
4	**प्रकार:**	सिद्धांत और व्यावसायिक
5	**क्रेडिट:**	2 क्रेडिट (1 लेक्चर के लिए + 1 ट्यूटरियल/व्यावसायिक के लिए)
6	**समय आवंटित:**	30 घंटे
7	**मार्क्स आवंटित:**	30 मार्क्स
8	**पाठ्यक्रम का उद्देश्य:** इस कोर्स के अंत तक छात्र को यह होना चाहिए: 1. विद्यार्थियों को समझाना कि स्वच्छता, पर्यावरण, और सांस्कृतिक उत्थान कैसे सामृद्धिक और सामाजिक सुरक्षा में एक महत्वपूर्ण योगदान के रूप में कार्य कर सकते हैं। 2. छात्रों को यह सिखाना कि हिंदी भाषा का विश्व में योगदान क्यों महत्वपूर्ण है, उसका सांस्कृतिक, आर्थिक, और सामाजिक परिप्रेक्ष्य समझाना।	
9	**पाठ्यक्रम अधिगम प्रतिफल:** इस कोर्स के पूर्णांतर छात्र होंगे: 1. छात्र यह सीखेंगे कि स्वच्छता, पर्यावरण, और सांस्कृतिक उत्थान में सकारात्मक योगदान करके वे समाज में समर्पितता और जागरूकता कैसे बढ़ा सकते हैं। 2. छात्र सीखेंगे कि हिंदी भाषा का विश्व में योगदान करना सिर्फ भाषा की सीमा से बहुतर है, और इससे कैसे सांस्कृतिक विविधता को बढ़ावा मिलता है।	

10	**इकाई – 1 भारतीय समृद्धि: स्वच्छता, पर्यावरण, और सांस्कृतिक उत्थान के नए परिप्रेक्ष्य (15 घंटे)**
	• स्वच्छ भारत अभियान
	• जलवायु परिवर्तन
	• नारी शक्ति
	• भाषा और साहित्य
	• कला और सांस्कृतिक प्रसार
	इकाई – 2 हिंदी भाषा का विश्व में योगदान (15 घंटे)
	• वैश्विक व्यापार और कूटनीति
	• सोशल मीडिया और ऑनलाइन सामग्री
	• साहित्य और कला
	• पर्यटन
	• अनुसंधान और परियोजना कार्य
11	**संदर्भ:** 1) Bharat Ratna Dr. APJ Abdul Kalam. Hindi: Swachhata Ki Ore...Badhte Kadam. 2014 2) Neeru Majumdar. Hindi: Phir Phir Pyas. 1958. 3) J.R.D Tata. Hindi: Vishwas Ki Ranniti: Ek Vyaparik Alochana. 1995 4) Neeti Virodhi. Hindi: Social Media Raajneeti. 2018 5) Sumitranandan PANT. Hindi: Bhraman Yatra. 1953 6) https://www.academia.edu/download/54720570/JCC_Journal_June_2017-06092017.pdf#page=50 7) https://www.superprof.co.in/blog/hindi-language-influence/ 8) https://www.इंडिया.सरकार.भारत/topics/travel-tourism 9) https://www.drishtiias.com/hindi/printpdf/climate-change-a-global-challenge 10) https://leverageedu.com/blog/hi/trending-antarrashtriya-star-par-hindi-bhasha-ka-mahatva/

12	**आंतरिक सतत मूल्यांकन: 40%**	**सेमेस्टर समाप्त परीक्षा: 60%**
13	**सतत मूल्यांकन के माध्यम से:**	

उपघटक	अधिकतम अंक	प्रत्येक उपघटक में न्यूनतम पारी गई अंक
1) प्रस्तुति	05 अंक	a) प्रत्येक उप-घटक के लिए छात्र उपस्थित होना चाहिए
2) लिखित परियोजना	05 अंक	
3) बहु विकल्पीय प्रश्न आधारित परीक्षण अंक	10 अंक	
कुल अंक	20 अंक	

14	**आखिरी परीक्षा के लिए प्रश्न पत्र का प्रारूप**

सेमेस्टर अंत परीक्षा (SEE) के लिए प्रश्न पत्र पैटर्न

अधिकतम अंक: 30 **उत्तीर्ण होने के लिए न्यूनतम अंक: 12** **अवधि: 1 घंटा**

नोट: सभी प्रश्न अनिवार्य हैं। प्रत्येक प्रश्न में आंतरिक विकल्प है।

प्रश्न संख्या"		प्रश्नों का स्वभाव	अधिकतम अंक	किस इकाई से
1)		निम्नलिखित का प्रयास करें	**15 अंक**	इकाई – 1
	a)	पूरे लंबाई का प्रश्न	05 अंक	
	b)	पूरे लंबाई का प्रश्न	05 अंक	
	c)	पूरे लंबाई का प्रश्न	05 अंक	
2)		निम्नलिखित का प्रयास करें	**15 अंक**	इकाई – 2
	a)	शॉर्ट नोट	05 अंक	
	b)	शॉर्ट नोट	05 अंक	
	c)	शॉर्ट नोट	05 अंक	
		कुल अंक	**30 अंक**	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Department of Lifelong Learning and Extension
Semester IV

	Programmes:
1.	Bachelor of Commerce
2.	B.Com in Management Studies
3.	B.Com in Accounting and Finance
4.	B.Com in Banking and Insurance
5.	B.Com in Financial Markets
6.	B.Com in Logistics
7.	Bachelor of Science in Information Technology

Syllabus for 2 credits
From the academic year-2024-2025

Name of the Course: Department of Lifelong Learning and Extension

Sr. No.	Heading	Particulars
1	**Description the course :**	Learners participate in extension work activities as part of their curriculum, to gain practical experience and to contribute to community development. Thus, engaging in extension work fosters a sense of social responsibility and civic engagement among the learners and facilitators.
2	**Vertical :**	Core Course
3	**Type :**	Theory
4	**Credit**:	2 credits
5	**Hours Allotted :**	30 Hours
6	**Marks Allotted**:	50 Marks Semester End Evaluation 50 Marks
7	**Course Objectives**: **1.** To provide learners with practical experience through extension work activities as part of their curriculum. **2.** To cultivate social responsibility and civic engagement among learners and facilitators through community involvement.	
8	**Course Outcomes**: **1.** Learners gain hands-on experience that enhances their skills and knowledge. **2.** Learners can develop a strong sense of social responsibility and actively contribute to community development.	

9	**Introduction to Department of Lifelong Learning and Extension (D.L.L.E.)**
	Module 1: Socio-Economic Project (15 Hours)
	• Maharashtra Policy for women: Schemes by the State and the Central Governments for women upliftment and empowerment, Self Help Groups (SHG), Laws protecting women rights • Banking procedures: Awareness about banking and non-banking financial institutes, financial literacy, Cyber frauds. • Child Labour: Children's Rights, Constitutional provisions and legal remedies for protection of children rights, State and National mechanisms for protection of children rights. • Issues related to LGBT: Understanding of LGBTQ+, Problems faced by the LGBTQ+ community. • Consumer Awareness (Act 2019), Need and Importance, Constitutional provisions and legal remedies for protection of consumers.
	Module 2: Environment and Health (15 Hours)
	• Pollution: Air, Noise & Light Pollution- Causes, Effects and Remedies. • Water Harvesting: Importance of Water, Concept of Rainwater harvesting, Methods for rain water harvesting, Government schemes. • Human Health Issues: HIV –AIDS / COVID 19, Malaria, Hunger & Malnutrition • E-waste management: Concept, Problems, Legal provisions for E-Waste management. • First Aid: Definition and importance, Types of emergencies requiring first aid, Constituents of first aid kit, Awareness about first aid
10	**References:** • Guidelines for Extension Work published by Department of Lifelong Learning and Extension, University of Mumbai. • 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 • Rajgopalan C (2015): Environmental Studies. Oxford University Press • Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. • Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication • Ahluwalia I J, Ravi Kanbur, P K Mohanty Urbanisation in India: Challenges, Opportunities & the way forward, SAGE Pub (2014) • Bakshi P M The Constitution of India, 2011

11	**Other Readings:** • Down to Earth, Centre for Science and Environment
12	**Websites:** • https://unfccc.int/ • https://cpcb.nic.in • https://womenchild.maharashtra.gov.in/content/innerpage/maharashtra-state-commission-for-protection-of-child-rights.php • https://mpcb.gov.in • https://ncpcr.gov.in/
13	**Semester End Examination : 100%**
14	**Evaluation through:**

Component	Total Marks
Assignment/ Report writing/ Presentation/ Video presentation	50 Marks
Total	**50 Marks**

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr. Kaustubh Bhagat	
2.	Ms. Priyanka Bhalekar	