AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Financial Accounting-V
(Semester – VI)

Programme: B. Com (Accounting and Finance)

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

Name of the Course: Financial Accounting-V

Sr. No.	Heading	Particulars
1	**Description of the course:**	Financial accounting is essential in today's business world, ensuring companies comply with legal and regulatory requirements. It provides clear information on performance, assets, liabilities, and cash flow to stakeholders like investors, management, and the government. It also supports corporate restructuring processes such as amalgamation, absorption, external reconstruction, internal reconstruction, buyback of shares, and liquidation, helping businesses make informed financial decisions and stay compliant.
2	Vertical:	Major
3	**Type:**	Theory
4	**Credit:**	4 Credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives:** 1. To familiarize students with the legal framework and regulatory provisions surrounding buybacks, particularly under Section 68 of the Companies Act. 2. To Demonstrate the ability to perform accounting entries related to amalgamation, absorption, and reconstruction, ensuring compliance with accounting standards 3. To introduce students to the concept and need for internal reconstruction in corporate financial management. 4. To equip students with practical knowledge and skills necessary to manage business closure procedures, including liquidation and winding up processes.	
8	**Course Outcomes:** 1. To analyze the impact of buybacks from a regulatory and legal perspective, including shareholder protections and the company's responsibilities. 2. To apply the accounting procedure as stated under AS- 14 for amalgamation, absorption, and external reconstruction. 3. To apply the accounting procedures for internal reconstruction, including journal entries, capital reduction accounts, and the preparation of post-reconstruction balance sheets. 4. To Follow the legal procedure with respect to winding up of a Company and apply the accounting procedure for Liquidation of companies.	
9	**Modules**	
	Module 1:Buy Back of Shares (15 Hours)	
	• Company law/Legal Provision ,Modes of Buyback • Sources of Buyback (Section 68(1)) • Compliance of condition (Section 68) • Cancellation of shares Bought back • Practical sums	
	Module 2: Amalgamation, Absorption and External Reconstruction (15 Hours)	

	• Introduction, types of Amalgamation • Methods of Accounting for Amalgamation • Purchase Consideration (Net Asset Method, Net Payment Method and Lump sum Method) • Accounting Procedure (Transferor and Transferee Company) • Practical sums
	Module 3: Internal Reconstruction (15 Hours)
	• Meaning, Need and Methods for Internal Reconstruction • Reconstruction Scheme and Legal Procedure: • Accounting Procedure: Accounting situations, Entries on Internal Reconstruction Pro-forma Capital Reduction/Reconstruction Account and Balance Sheet after reconstruction • Journal, Capital Reduction Account and Balance Sheet • Practical sums
	Module 4: liquidation of Companies (15 Hours)
	• Meaning and Modes of Winding up: Compulsory and Voluntary/ Winding up by Tribunal • Insolvency and Bankruptcy Code • Statement of Affairs (Section 274) • Liquidator's Final Statement of Account • Practical sums
10	**Reference Books:** • **Corporate Accounting** – Dr. V.K. Goyal **Publisher**: Excel Books Publication Pvt. Ltd. **Edition**: 1st (2007) **Location**: New Delhi • **Corporate Accounting** – Dr. S.N. Maheshwari & Dr. S.K. Maheshwari **Publisher**: Vikas Publishing House Pvt. Ltd. **Edition**: 5th **Location**: New Delhi • **Financial Accounting for Managers** – T.P. Ghosh **Publisher**: Taxmann's **Edition**: 4th (2009) **Location**: New Delhi • **Corporate Accounting** – Bhushan Kumar Goyal **Publisher**: International Book House Pvt. Ltd. **Edition**: 4th (2017) **Location**: New Delhi • **Corporate Accounting** – Bhushan Kumar Goyal **Publisher**: International Book House Pvt. Ltd. **Edition**: 1st (2013) **Location**: New Delhi • **Corporate Accounting** – P.C. Tulsian **Publisher**: Tata McGraw Hill Publishing Co. Ltd. **Edition**: 1st (2007) **Location**: New Delhi

Evaluation Pattern

Continuous Evaluation through: 40 Marks
Assignment/Case Studies/Project/Presentation/Book Review/ Research Paper Report /Class test

Semester End Examination Question Paper Pattern

Maximum Marks: 60 Duration: 2 Hours
All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-2	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-3	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-4	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**

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

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

Knowledge is Supreme

Title of the Course: Financial Management-II
(Semester – VI)

Programme: B.Com (Accounting and Finance)

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

Name of the Course: Financial Management- II

Sr. No.	Heading	Particulars
1	**Description of the course:**	The **Financial Management** course provides a comprehensive understanding of corporate finance strategies, asset valuation, investment decision-making, and financial risk management. The course is designed to equip students with theoretical insights and practical applications in key areas such as mergers and acquisitions, asset-based financing, working capital management, and portfolio optimization. By integrating financial models and valuation techniques, students will develop analytical skills essential for making informed business decisions.
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	4 Credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives:** 1. To provide a foundational understanding of mergers and acquisitions, including their types and strategic significance. 2. To apply financial models such as Net Present Value (NPV) and Internal Rate of Return (IRR) in evaluating asset-based financing. 3. To provide an in-depth understanding of working capital financing instruments, including trade credit, bank credit, commercial papers, and factoring. 4. To evaluate asset pricing models such as the Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory	
8	**Course Outcomes:** 1. To Analyze financial data to assess the viability of mergers. 2. To Compare and Assess the financial viability of transactions 3. Evaluate the various forms and security modes of bank credit. 4. Assess the effectiveness of CAPM and APT in pricing financial assets.	
9	**Modules**	
	Module 1: Merger and Acquisition (15 Hours)	
	• Introduction, Types of Merger and Acquisition • Merger and benefits of merger and acquisition. • EPS,MPS and Book value commonly used bases for determining the exchange ratio. • Evaluation of Merger-Practical sums	
	Module 2: Asset based Financing (15 Hours)	
	• Introduction of lease financing - Concepts and Classification • Types of Leases, significance and Limitations • Hire purchase- Parties to a hire purchase contract and financial evaluation • Practical sums on hire purchase(NPV IRR)	
	Module 3: Working capital Financing (15 Hours)	

	• Introduction features and characteristics of trade credit, bank credit, commercial papers certificate of deposit and factoring • Bank credits – Forms of credit and modes of security • Commercial papers –features, functions, types, benefits and Factoring v/s Bill Discounting. • Practical sums on factoring.
	Module 4: Portfolio Theory and Asset Pricing Models (15 Hours)
	• **Introduction to Portfolio Theory** – Portfolio return & risk (Two-asset case), diversification benefits. • **Risk and Return Analysis** – Systematic vs. unsystematic risk, portfolio risk calculation, correlation & covariance. • **Modern Portfolio Theory (MPT)** – Markowitz model, efficient frontier, Capital Market Line (CML). • **Asset Pricing Models** – • **CAPM**: Assumptions, formula, Security Market Line (SML), beta & risk-return tradeoff. • **APT**: Multi-factor pricing model, comparison with CAPM.
10	**Reference Books:** • **Financial Management: Theory and Practice"** – Prasanna Chandra **Publisher**: McGraw Hill Education **Edition**: 10th (2019) **Location**: New Delhi • **"Financial Management: Principles and Applications"** – Titman, Keown, Martin & Dhanesh Kumar **Publisher**: Pearson Education **Edition**: 13th (2017) **Location**: New Delhi • **"Fundamentals of Financial Management"** – Eugene F. Brigham & Joel F. Houston **Publisher**: Cengage Learning **Edition**: 15th (2018) **Location**: New Delhi • **"Financial Management"** – I.M. Pandey **Publisher**: Vikas Publishing House Pvt. Ltd. **Edition**: 11th (2015) **Location**: New Delhi • **"Corporate Finance"** – Stephen A. Ross, Randolph W. Westerfield & Jeffrey F. Jaffe **Publisher**: McGraw Hill Education **Edition**: 12th (2019) **Location**: New Delhi • **"Essentials of Financial Management"** – Van Horne & Wachowicz **Publisher**: Pearson Education **Edition**: 3rd (2010) **Location**: New Delhi

Evaluation Pattern

Continuous Evaluation through: 40 Marks
Assignment/Case Studies/Project/Presentation/Book Review/ Research Paper Report /Class test

Semester End Examination Question Paper Pattern

Maximum Marks: 60 Duration: 2 Hours
All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-2	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-3	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-4	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**

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

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

Knowledge is Supreme

Title of the Course: Accounting Ethics
(Semester – VI)

Programme: B.Com (Accounting and Finance)

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

Name of the Course: Accounting Ethics

<table>
<tr><th>Sr. No.</th><th>Heading</th><th>Particulars</th></tr>
<tr><td>1</td><td>Description of the course:</td><td>This course explores accounting ethics, professional responsibilities, and regulatory frameworks. It covers ethical principles, auditor ethics, financial reporting ethics, fraud prevention, corporate governance, and taxation ethics. Learners will analyze legal frameworks, emerging ethical challenges, and enhance decision-making skills through case studies and debates.</td></tr>
<tr><td>2</td><td>Vertical:</td><td>Major</td></tr>
<tr><td>3</td><td>Type:</td><td>Theory</td></tr>
<tr><td>4</td><td>Credit:</td><td>2 Credits</td></tr>
<tr><td>5</td><td>Hours Allotted:</td><td>30 Hours</td></tr>
<tr><td>6</td><td>Marks Allotted:</td><td>50 Marks
Continuous Evaluation 20 Marks
Semester End Examination 30 Marks</td></tr>
<tr><td>7</td><td colspan="2">Course Objectives:
1. To provide students with a thorough understanding of accounting ethics, professional responsibilities, and ethical considerations in financial reporting.
2. To equip learners with knowledge of fraud prevention, corporate governance, legal frameworks, and emerging ethical challenges in accounting.</td></tr>
<tr><td>8</td><td colspan="2">Course Outcomes:
1. Learners will develop an understanding of accounting ethics, professional codes of conduct, and auditor responsibilities.
2. Learners will be able to analyze fraud prevention mechanisms, regulatory frameworks, and emerging ethical risks in accounting.</td></tr>
<tr><td>9</td><td colspan="2">Modules</td></tr>
<tr><td rowspan="4"></td><td colspan="2">Module 1: Accounting Ethics & Professional Responsibilities (15 Hours)</td></tr>
<tr><td colspan="2">• Introduction to Accounting Ethics
• Professional Codes of Conduct & Auditor Ethics
• Financial Reporting Ethics & Earnings Management</td></tr>
<tr><td colspan="2">Module 2: Fraud Prevention, Regulatory Frameworks & Emerging Ethical Challenges. (15 Hours)</td></tr>
<tr><td colspan="2">• Corporate Governance & Whistleblowing
• Taxation Ethics & International Compliance
• Legal & Regulatory Frameworks for Accounting Ethics
• Emerging Ethical Risks in Accounting
• Final Case Study & Ethical Debates</td></tr>
<tr><td>10</td><td colspan="2">Reference Books:

1. Accounting Ethics
Author(s): Ronald F. Duska, Brenda Shay Duska & Kenneth W. Kury
Publisher: Wiley</td></tr>
</table>

	Edition: Latest Edition **Location:** New Delhi 2. **Ethical Obligations and Decision Making in Accounting** **Author(s):** Steven M. Mintz & Roselyn E. Morris **Publisher:** McGraw Hill **Edition:** Latest Edition **Location:** New Delhi 3. **Auditing and Accounting Ethics** **Author(s):** S.K. Basu **Publisher:** Pearson Education **Edition:** Latest Edition **Location:** New Delhi 4. **Corporate Governance and Ethics** **Author(s):** Zabihollah Rezaee **Publisher:** Wiley **Edition:** Latest Edition **Location:** New Delhi 5. **Forensic Accounting and Fraud Examination** **Author(s):** William S. Hopwood, Jay J. Leiner & George R. Young **Publisher:** McGraw Hill **Edition:** Latest Edition **Location:** New Delhi

Evaluation Pattern

Continuous Evaluation through: 20 Marks
Assignment/Case Studies/Project/Presentation/Book Review/ Research Paper Report /Class test

Semester End Examination Question Paper Pattern

Maximum Marks: 30 Duration: 1 Hours
All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**
Q-2	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	**15 Marks** **08 Marks** **07 Marks**

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

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Indirect Tax

Programme: Bachelor of Commerce (Accounting & Finance)
Semester: VI

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

Name of the Course: Indirect Tax

Sr. No.	Heading	Particulars
1	**Description the course :**	An Indirect Tax course covers various topics related to taxes that are not directly borne by the person or business on whom they are imposed, but are ultimately passed on to the final consumer through the price of goods and services. The course includes both theoretical concepts and practical applications of indirect taxation and explains the legal framework as well as the economic impact of such taxes. It provides a comprehensive understanding of how indirect taxes are levied, collected, and administered.
2	**Vertical:**	Major
3	**Type:**	Theory
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 understand the concepts, constitutional provisions, and framework of GST and its role in the Indian economy. 2. To understand the concept of supply under the Goods and Services Tax (GST) regime. 3. To equip with the knowledge necessary to manage ITC effectively and to accurately compute GST liabilities 4. To instill ethical awareness regarding customs regulations and compliance.	
8	**Course Outcomes**: 1. Learners will get an enhanced understanding and application of GST laws and regulations 2. Learners will able to calculate the value of supply and understand its significance in determining the GST payable. 3. Learners will able to calculate Input Tax Credit and its computation under GST. 4. Learners will be equipped for career opportunities in indirect taxation across diverse industries and sectors	
9	**Module 1: Introduction to GST (15 Hours)**	
	• **Introduction to GST** –Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GSTCGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act. • **Registration** – Persons liable for Registration, Persons not liable for Registration, Procedurefor Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration • **Levy and Collection GST**- Charge of GST, , Composite and Mixed Supplies under GST,	

	• **Exemption -** Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
	Module 2: Concept of Supply (15 Hours)
	• Place of Supply • Time of Supply • Value of Supply
	Module 3: Input Tax Credit and Computation of GST (15 Hours)
	• Eligibility and conditions for taking Input Tax Credit • Apportionment of credit & Blocked credits Credit in special circumstances • Computation of GST under Inter State supplies and Intra State Supplies Payment of Tax and Refunds and Returns
	Module 4: Custom Act (15 Hours)
	• Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods • Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
10	**Reference Books:** 1. **"Indirect Taxes"** **Authors**: V. S. Datey **Publisher**: Taxmann Publications Pvt. Ltd. **Year**: 2023 (Latest Edition) 2. **"GST Law and Practice"** **Authors**: V. S. Datey **Publisher**: Taxmann Publications Pvt. Ltd. **Year**: 2023 (10th Edition) 3. **"Indirect Taxation"** **Authors**: Raj K. Agrawal and Shivangi Agrawal **Publisher**: Bharat Law House **Year**: 2021 4. **"Guide to GST"** **Authors**: Monish Bhalla **Publisher**: Young Global Publications **Year**: 2017 (2nd Edition) 5. **"Goods and Services Tax (GST)"** **Authors**: Dr. Sanjeev Kumar **Publisher**: Bharat Law House **Year**: 2020 6. **"Principles of GST and Customs Law"** **Authors**: Rakesh Kumar, S. Bhargava **Publisher**: Cengage Learning **Year**: 2019

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

Sub-components	**Maximum Marks**	**Conditions for passing**
1) Assignment/ Project Work/ Presentation/ Case Study/ Book Review	30	A learner must be present for each of the sub-components.
2) Class Test	10	
Total	40	

13 Format of Question Paper:

Semester End Examination Question Paper Pattern

Maximum Marks: 60 **Duration: 2 Hours**

All Questions are Compulsory Carrying 15 Marks each.

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

Note: Questions carrying 15 marks may be divided into 7/8 marks between Practical and Theory components. Similarly, questions of 7/8 marks (Practical/Theory) may either be combined into two questions of 10 and 5 marks or presented as one full-length question of 15 marks (Practical/Theory).

Signatures of Team Members

Sr. No	**Name**	**Signature**
1.	Mr. Murugan Nadar	
2.	Ms. Shweta Ghule	
3.	Ms. Bhakti Gangar	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

Knowledge is Supreme

Title of the Course: Cloud Computing

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

Semester: VI

Syllabus for 4 Credits

From the Academic Year 2026-2027

Name of the Course : Cloud Computing

Sr. No.	Heading	Particulars
1	**Description of the Course :**	This course provides a comprehensive understanding of the fundamental concepts, technologies, architectures, and applications of Cloud Computing. It introduces students to the evolution of distributed and parallel computing that led to the emergence of cloud computing as a scalable and cost-effective computing paradigm.
2	**Vertical :**	Minor
3	**Type :**	Theory
4	**Credit**:	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted**:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives**: Enable learners to : 1. to the concept of cloud computing in a business environment and help them understand how businesses have evolved from traditional IT systems to cloud-based services for improving efficiency, flexibility, and cost control. 2. role of cloud computing in supporting key business operations such as finance, human resources, customer management, supply chain, digital marketing, and remote collaboration across different business sectors. 3. various cloud business models, service options, and adoption strategies so they can understand how organizations select suitable cloud solutions based on size, needs, and growth stage. 4. awareness of business risks, governance practices, cost management, and compliance issues related to cloud computing, enabling informed decision-making and responsible cloud usage in organizations.	
8	**Course Outcomes**: Learners will be able to : 1. explain cloud computing concepts from a business perspective and identify the reasons why organizations adopt cloud solutions instead of traditional IT systems. 2. describe how cloud services are applied in different business functions and industries, and analyze their role in improving operational efficiency, automation, and business continuity. 3. compare traditional IT setups with cloud-based systems in terms of cost, scalability, maintenance, and flexibility, and understand suitable cloud adoption strategies for startups, SMEs, and large enterprises. 4. recognize business risks associated with cloud usage, understand the importance of SLAs, data security, compliance, and governance, and apply best practices for monitoring performance and managing cloud costs.	

9	**Modules**:-
	Module 1: Cloud Computing in Business Environment **(15 Hours)**
	• Meaning of cloud computing in a business context. Evolution from traditional office IT systems to cloud-based business services, Reasons for cloud adoption by businesses. • Business-oriented features of cloud computing: Scalability for business growth, flexibility for startups and SMEs, On-demand access to business applications, Pay-as-you-use pricing model • Comparison of traditional IT setup and cloud services from a business perspective, Cloud ecosystem: service providers, business users, and service partners • Applications of cloud computing in: Banking and digital payments, E-commerce, Accounting and billing systems, Digital marketing, Remote work and collaboration.
	Module 2: Cloud Computing for Business Operations **(15 Hours)**
	• Cloud computing as a service model for businesses, Use of cloud services in business functions: Finance and accounting management, Customer Relationship Management (CRM), Human Resource Management (HRM), Inventory and supply chain management • Role of cloud services in business process automation, Business continuity and disaster recovery using cloud services, Benefits of cloud adoption for small, medium, and large enterprises • Business challenges in cloud usage: Dependence on service providers, Internet connectivity issues, Cost monitoring and control, • Industry examples of cloud usage in different business sectors.
	Module 3: **Cloud Business Models and Adoption Strategies** **(15 Hours)**
	• Overview of cloud service models from a business perspective, Selection of cloud solutions based on organizational needs, Public, private, and hybrid cloud usage in business scenarios • Traditional IT systems versus cloud-based systems: Cost structure, Maintenance responsibility Scalability and flexibility. • Service Level Agreements (SLA): Service availability, Performance commitment, Customer support and responsibilities, • Cloud adoption strategies for startups, growing businesses, and enterprises.

	Module 4 : Cloud Risk Management and Governance **(15 Hours)**
	• Business risks associated with cloud computing, Data security and privacy concerns in cloud environments, Managing access and authorization for employees, Compliance with legal and regulatory requirements • Trust and reliability of cloud service providers, Security and responsibility clauses in SLAs, Monitoring cloud service performance and usage • Managing and optimizing cloud service costs • Best practices for cloud governance in organizations

10	**Reference Books:** • Cloud **Computing: Concepts, Technology & Architecture** by *Thomas Erl, *Ricardo Puttini & *Zaigham Mahmood – Pearson. • **Mastering Cloud Computing** by *Rajkumar Buyya, *Christian Vecchiola & *S. Thamarai Selvi – McGraw-Hill Education. • **Cloud Computing: A Hands-On Approach** by *Arshdeep Bahga & *Vijay Madisetti – Universities Press.	
11	**Internal Continuous Assessment: 40%**	**Semester End Examination : 60%**
12	**Continuous Evaluation through:** Class Test : 10 Marks Assignment : 20 Marks Total : 40 Marls	
13	**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.	Ms. Vibhuti Barad	
3.	Ms. Sabiha Malik	

Approved by the Academic Council on 11-3-25 item no.4 for the B.Com Programme.
Approved by the BoS in Business Economics on 04-03-2025 Item No. 06 for the B.Com Programme.
Approved by the Academic Council on 14-3-26 item no.04 for the B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology
Approved by the BoS in Business Economics on 27-02-2026 Item No. 05 for the B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Business Economics- (Semester VI): Contemporary Issues of Indian Economy

Syllabus for 4 credit Course from the academic year 2025-2026 for B.Com. Programme

Title of the Course: Business Economics- (Semester VI): Contemporary Issues of Indian Economy

Applicable to B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology

Wef A.Y. 2026-2027

Sr. No.	Heading	Particulars
1)	Description the course	The course on offers a comprehensive examination of India's economic trajectory over the past decade or so (2010-2023), focusing on key trends, policy frameworks, and strategic insights that have shaped its development. Designed for students interested in understanding the dynamic landscape of one of the world's fastest-growing economies, the course delves into critical aspects of economic growth, sectoral dynamics, international trade, socioeconomic challenges, and policy responses. **Justification for the selection of the period 2010-2023:** 1) Analyses India's economic performance post-liberalisation with a focus on growth phases and challenges. 2) Evaluates the effects of major reforms such as GST implementation, inflation targeting, digitalisation of the economy and fiscal policy changes. 3) Studies the evolution of agriculture, industry, and services sectors, highlighting sector-specific policies and advancements. 4) Explores India's integration into global markets through trade agreements, FDI trends, and economic diplomacy. 5) Provides insights into contemporary economic issues like inequality, employment dynamics, and environmental sustainability, crucial for policy analysis.
2)	Programme	B.Com.; B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology
3)	Semester	VI
4)	Course/ Subject	Business Economics: Contemporary Issues of Indian Economy.
5)	A.Y.	2025-2026
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	04

9)	Hours Allotted:	60
10)	Marks Allotted:	Total Marks: 100 Continuous Evaluation Marks: 40 Semester End Examination Marks: 60

Course Objectives: By end of this course student should be able to- 1) understand the key phases of India's economic growth post-liberalisation, focusing on the factors influencing high growth periods and slowdowns, alongside the evolution of monetary and fiscal policies. 2) explore the dynamics of key sectors in the Indian economy, including agriculture, industry, infrastructure, and services, and assess the impact of technological advancements and government initiatives. 3) examine India's trade policies, foreign direct investment trends, and the impact of globalisation on economic integration and competitiveness in global markets. 4) understand the socioeconomic challenges in India, including inequality, poverty, employment, and environmental sustainability, and examine the effectiveness of government policies in addressing these issues.
Course Outcomes: Upon completion of this course students will be able to: 1) critically analyse India's economic growth trajectory in comparison with other emerging economies and evaluate the impact of monetary and fiscal policies on the nation's economic stability. 2) assess sector-specific challenges and opportunities, and propose strategies for enhancing sectoral growth and development in the context of technological innovation and policy interventions. 3) evaluate the effectiveness of India's trade and FDI policies, and analyse the country's role in global supply chains and its response to geopolitical challenges. 4) critically assess the impact of socioeconomic policies on inequality, poverty, and environmental sustainability, and propose policy recommendations for promoting inclusive and sustainable development in India.

Module 1: Macroeconomic Framework of India (15 hours)	
1) Economic Growth and Development	a) Growth of the economy during the post-liberalisation phase (2010-2023): High Growth Phase (2012-2013 to 2016-2017), Slow Growth Phase (2017-2018 to 2020-2021) and Recovery of Growth Phase (2021-2022 to 2023-2024). b) Role of government policies in shaping economic growth: Key government initiatives and reforms post-liberalisation, such as Make in India, Digital India, and infrastructure development, and their impact on economic growth during various phases. c) Comparative analysis: India's growth trajectory compared to major emerging economies like China, Brazil, and South Africa. d) Middle Income Trap: Understanding the trap and assessing India's challenges, Structural issues like low productivity, limited

	innovation, and labour market constraints and Government efforts in human capital, technology, and infrastructure to boost growth.
2) Monetary Policy and Inflation	a) Evolution of RBI's monetary policy framework since 2010: Shift towards inflation targeting, policy rate changes, and their impacts b) Effectiveness of inflation targeting regime: Analysis of inflation rates, core inflation, and policy responses. c) Inflation trends from 2010 onwards: Analysis of factors influencing inflation, such as food prices, oil prices, and global economic conditions. d) Role monetary inflation management: Evaluation of the RBI's strategies and measures for controlling inflation during periods of economic shocks, such as global financial crises or sudden price spikes in essential commodities, and their effectiveness in maintaining price stability.
3) Fiscal Policy and Public Finance	a) Analysis of Union and State budgets (2010-2023): Key expenditure patterns, revenue sources, and fiscal deficits. b) Fiscal reforms: Impact of GST implementation, Direct Tax Code reforms, and FRBM Act amendments. c) Public debt management strategies and sustainability: Trends in public debt levels, debt-to-GDP ratio, and fiscal consolidation efforts. d) Assessment of fiscal policy effectiveness in achieving economic stability: Evaluation of how fiscal policies and budgetary measures have influenced economic stability, including their impact on economic growth, inflation control, and public sector efficiency.
Module II: Sectoral Dynamics (15 hours)	
1) Agriculture and Rural Development	a) Agrarian distress: Causes such as land fragmentation, water scarcity, and price volatility; policy interventions and outcomes. b) Technological advancements in agriculture: Adoption of precision farming, biotechnology, and climate-resilient crop varieties. c) Climate change resilience in agriculture: Government policies for sustainable agriculture, irrigation schemes, and crop insurance reforms. d) Impact of rural infrastructure development on agricultural productivity: Analysis of how investments in rural infrastructure, such as roads, storage facilities, and market access, influence agricultural productivity and rural development outcomes.
2) Industry and Infrastructure	a) Make in India initiative: Assessment of sector-specific policies, impact on manufacturing growth, and challenges faced by small and medium enterprises (SMEs). b) Role of infrastructure development: Investment in roads, railways, ports, and smart cities; impact on logistics and industrial growth. c) Assessment of the impact of regulatory reforms on industrial growth: Examination of how changes in regulations, such as ease of doing business reforms and industrial policy updates, have influenced the growth and competitiveness of the industrial sector.

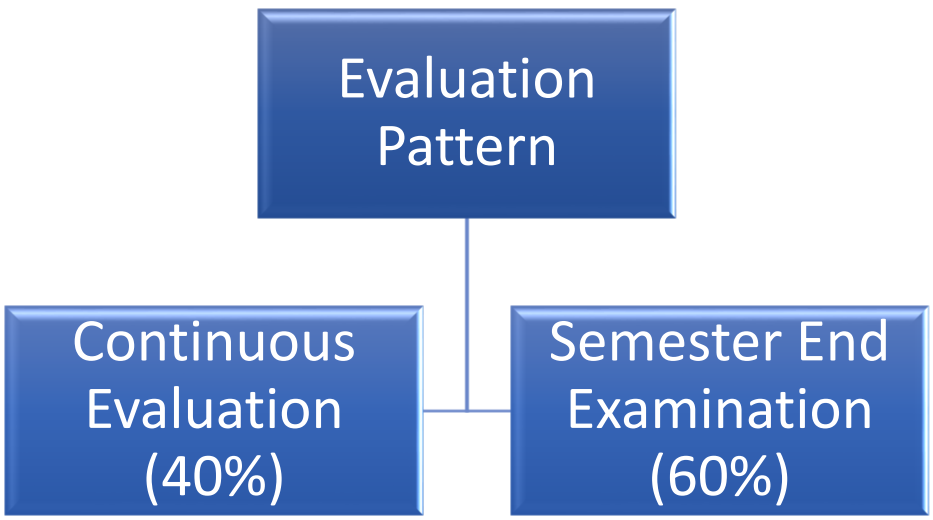
	d) Industry 4.0 and its implications: Adoption of automation, artificial intelligence, and robotics in manufacturing; skill development initiatives.
3) Services Sector and Digital Economy	a) Growth of IT, finance, and healthcare services since 2010: Role in GDP growth, employment generation, and global competitiveness. b) Financial inclusion initiatives: Jan Dhan Yojana, PMJDY, and their impact on banking penetration and rural development. c) Digital economy: Opportunities in e-commerce, digital payments, and cybersecurity challenges; regulatory frameworks and policy initiatives. d) India's Tryst with Tech Independence: The role of Digital Public Infrastructure Framework, the National Quantum Computing Mission, Artificial Intelligence and fabrication of semi-conductors.
Module III: International Trade and Policies (15 hours)	
1) Trade Policy and Agreements	a) Evolution of India's trade policy: Liberalisation measures, FTAs, and changes in tariff structures; impact on import-export trends. b) Bilateral and regional trade agreements: Case studies of agreements with ASEAN, EU, and US; analysis of benefits and challenges. c) WTO negotiations and India's stance: Dispute resolutions, negotiations on services and agriculture, and their implications for Indian trade. d) Impact of trade policy changes on domestic industries: Analysis of how shifts in trade policies, such as tariff adjustments and trade liberalisation measures, have affected various domestic industries, including their competitiveness and growth prospects.
2) Foreign Direct Investment (FDI)	a) Trends in FDI inflows and their sectoral distribution: Analysis of major sectors attracting FDI such as manufacturing, services, and infrastructure. b) Role of FDI in India's Growth Process: Contribution to Economic Growth and Development, Impact on Employment and Skill Development, Technology Transfer and Innovation, Enhancement of Export Competitiveness and Regional Development and Investment Distribution. c) FDI policy reforms: Ease of Doing Business reforms, FDI limits and regulations, and impact on economic growth and employment. d) Strategies to attract and manage FDI inflows: Investor-friendly policies, incentives, and case studies of successful FDI projects.
3) Globalisation and Economics of Integration	a) India in global supply chains: Participation in manufacturing, services, and technology sectors; challenges and opportunities. b) Geopolitical factors influencing India's trade and investment policies: Impact of global events, trade wars, and geopolitical alignments. c) Enhancing competitiveness in global markets: Policy initiatives for skill development, export promotion, and market access in developed and emerging economies.

	d) Globalisation and Its Future for India: Opportunities and Challenges in the Post-Pandemic Global Economy, Impact of Geopolitical Shifts on India's Global Integration and Sustainable Globalisation and India's Role in Climate Policy.
Module IV: Socioeconomic Issues and Policies (15 hours)	
1) Inequality, Poverty, and Social Justice	a) Intersection of economic growth and social equity: Examination of how economic growth affects social equity, including the balancing act between promoting economic development and addressing income inequality and social disparities. b) Trends in income and wealth inequality: Impact of economic policies on income distribution, Gini coefficient analysis. c) Poverty alleviation programmes: Assessment of schemes like MGNREGA, PMAY, and their effectiveness in reducing poverty. d) Social justice initiatives: Legal reforms, affirmative action policies, and challenges in achieving social inclusivity.
2) Employment and Labour Market	a) Employment trends and challenges in India since 2010: Analysis of formal and informal sector employment, youth unemployment rates. b) Informal sector dynamics: Size, composition, and policy interventions for informal sector workers. c) Skill development initiatives: Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Skill India Mission, and their role in bridging skill gaps and enhancing employability. d) Future of work and emerging job trends: Analysis of how technological advancements, automation, and digitalisation are shaping the future of work in India, including the creation of new job opportunities and the transformation of existing ones.
3) Environmental Sustainability and Policies	a) Impact of climate change on India's economy: Vulnerability assessment, sectors affected, and adaptation strategies. b) Sustainable development goals: Progress in achieving SDGs related to clean energy, sustainable cities, and climate action. c) Role of green finance in promoting sustainability: Examination of how green finance, including investment in sustainable projects and green bonds, supports environmental sustainability and the transition to a low-carbon economy in India. d) Policies for balancing economic growth with environmental conservation: Environmental regulations, pollution control measures, and renewable energy initiatives.

References:

1. Balakrishnan, P. (2010). *Economic growth in India: History and prospect*. Oxford University Press.
2. Bardhan, P. (1998). *The political economy of development in India* (2nd ed.). Oxford University Press.

3. Basu, K., & Maertens, A. (Eds.). (2011). The new Oxford companion to economics in India (Vol. 1 & 2). Oxford University Press.
4. Datt, R., & Sundharam, K. P. M. (2021). Indian economy (75th ed.). S. Chand & Company.
5. Kapila, U. (2020). Indian economy: Performance and policies (20th ed.). Academic Foundation.
6. Kapila, U. (2024). Indian economy since independence: A comprehensive and critical analysis of India's economy, 1947-2024 (35th ed.). Academic Foundation.
7. Misra, S. K., & Puri, V. K. (2021). *Indian economy* (40th ed.). Himalaya Publishing House.
8. Mohan, R. (Ed.). (2017). India transformed: 25 years of economic reforms. Penguin India.
9. Panagariya, A. (2008). India: The emerging giant. Oxford University Press.
10. Rangarajan, C. (Ed.). (2014). Selected essays on Indian economy. Academic Foundation.
11. **World Bank.** (2024). *World development report 2024: The Middle-Income trap*. World Bank. https://openknowledge.worldbank.org/bitstreams/8dca4aff-e0f5-4865-b245-ec9c4583aa60/download



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.