

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Accountancy and Financial Management-I
(Introduction to Accounting Standards and its Application)**

(Semester – I)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: Accountancy and Financial Management – I
(Introduction to Accounting Standards and its Application)

Sr. No.	Heading	Particulars
1	Description of the course:	This course covers key topics in Accounting Standards and delves into inventory valuation methods. The course also provides a basic understanding of International Financial Reporting Standards and presentation of financial statements of a manufacturing concern.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: 1. To understand the importance of transparent financial reporting and the different methods of inventory valuation. 2. To understand the principles, concepts and objectives of International Financial Reporting Standards (IFRS) and preparation of final accounts of a manufacturing concern.	
8	Course Outcomes: 1. The learner will be able to explain the relevance of Accounting Standards (AS-1, AS and AS-9) in preparation and presentation of financial statements and calculate the value of inventory using First In First Out and Weighted Average methods. 2. The learner will be able to explain the structure, content and relevance of IFRS framework and also prepare final accounts of a manufacturer considering typical transactions relating to a manufacturing concern.	
9	Modules	
	Module 1: Accounting Standards issued by ICAI and Inventory Valuation (15 Hours)	
	1. Accounting Standards • Concepts, benefits and procedures for issue of accounting standards • AS-1: Disclosure of accounting policies Purpose, areas of policies, disclosure of policies and changes in policies • AS-2: Valuation of inventories Meaning, applicability and disclosure in final accounts • AS-9: Revenue Recognition meaning and scope, sale of goods rendering of services 2. Inventory Valuation • Meaning of Inventories cost of inventory valuation, periodic and perpetual Inventory valuation system. • Meaning and Importance of First In First Out (FIFO) and Weighted Average Method • Computation of valuation of inventory as on balance sheet date	
	Module 2: Introduction to International Financial Reporting Standards (IFRS) and Final Accounts of Manufacturing concerns (15 Hours)	

	1. International Financial Reporting Standards (IFRS) • Meaning and Scope • Need for convergence • Structure and objectives of IFRS • Standard IFRS requirements 2. Final Accounts of Manufacturing concerns • Classification of receipts and expenditure: Revenue and Capital • Format, adjustment entries and practical problems on Final Accounts of Manufacturing Concerns
10	Reference Books: 1. Dr. Maheshwari, S. N. Advanced Accountancy. Daryaganj, New Delhi Sultan Chand and Sons, 2007. 2. Dr. Maheshwari, S. N. Advanced Accountancy, Volume I. 9th ed., Daryaganj New Delhi Vikas Publishing House Pvt Ltd, 2018. 3. Hanif, M., and Mukherjee, A. Advanced Accountancy, Volume I. Tata McGraw-Hill Publishing Company Ltd, Delhi. 2012. 4. Rawat, D. S. Accounting Standard. New Delhi Taxmann Allied Services, 6th edition 2010. 5. Ramchandran, Neelakantan, and Ram Kumar Kakani. Financial Accounting for Management. Tata McGraw-Hill, 2006. 6. Rajasekaran, V. R., and Lalitha. Financial Accounting 6th impression. Noida, UP Dorling Kindersley Pvt Ltd, 2018. 7. Tulsian, P. C., et al. Financial Accounting., 3rd impression New Delhi, Dorling Kindersley Pvt Ltd, 2008.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

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

Attendance is Compulsory for MCQ Objective Test

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hour.

All Questions are Compulsory Carrying 15 Marks each.

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

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

Signature of Team Members

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

AC –
Item No. –

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Title of the Course:

Commerce I – Introduction to Business

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

Syllabus for 2 Credit Course

From the academic year: 2026-2027

Name of the Course: Commerce I - Introduction to Business

Sr. No.	Heading	Particulars
1	Description the course:	This course introduces the fundamentals of business, including concepts, objectives, and ethical principles, with a focus on ethical decision-making. It also explores contemporary business strategies such as growth, retrenchment, restructuring, and turnaround, enabling students to apply strategic approaches in real-world contexts.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	Total 50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: 1. To understand business concepts, objectives, and ethics, and analyze ethical decision-making frameworks. 2. To evaluate and apply growth, retrenchment, restructuring, and turnaround strategies in business contexts.	
8	Course Outcomes: The learners will be able to 1. Apply knowledge of business fundamentals and ethical frameworks to organizational situations. 2. Analyze and implement appropriate strategies for business growth, restructuring, and turnaround.	

9	Module 1: Introduction to Business (15 hours) • Introduction to Business: Concept & Features, Functions of Business, Scope and Significance of Business, Traditional and Modern Concept of Business • Business Objectives: Concept, Classification of Business Objectives - Organic Objectives, Economic Objectives, Social Objectives, National Objectives, Human Objectives • Business Ethics: Definition, Importance and Principles of Business Ethics, Types of Business Ethics, Ethical Decision Making in Business - Framework and Models Module 2: Contemporary Trends in Business (15 hours) • Growth Strategies: Internal Growth - Meaning & Types: Intensification, Diversification and External Growth - Meaning & Types: Amalgamation, Merger, Acquisition/Takeover, Joint Venture, Foreign Collaboration • Retrenchment and Restructuring Strategies: Retrenchment Strategies - (Meaning, Purpose, Types - Divestment & Liquidation) and Restructuring Strategies (Meaning, Types and Methods) • Turnaround Strategies: Meaning and Importance of Turnaround, Need of Turnaround, Phases/Types of Turnaround Strategies - Stabilization, Cost Reduction, Revenue Enhancement, Asset Utilization, Strategic Renewal
10	Reference Books: 1. Rabi Narayan Kar and Minakshi, Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices, Taxmann Publications, 3rd edition, 2017 2. Introduction to Business, Lawrence J. Gitman, Carl McDaniel, Amit Shah, OpenStax, 2023. 3. Introduction to Business Ethics, Vivek V.V., M. M. Sulphey, Viva Books Originals, 2018. 4. Ethics in Management and Indian Ethos (2nd Edition), Biswanath Ghosh, Vikas Publishing, 2006. 5. Business Organisation and Management, C. B. Gupta, Sultan Chand & Sons, 2021. 6. Modern Business Organisation and Management, S. A. Sherlekar, Himalaya Publishing House, 2019. 7. Principles of Business Management, L. M. Prasad, Sultan Chand & Sons, 2022. 8. Business Ethics and Corporate Governance (2nd Edition), A. C. Fernando, Pearson Education, 2019. 9. Strategic Management (14th Revised Edition), P. K. Ghosh, Sultan Chand & Sons, 2014. 10. Strategic Management–Text & Cases, Francis Cherunilam, Himalaya Publishing House, 2021. 11. Business Policy and Strategic Management (3rd Edition), Azhar Kazmi, McGraw Hill Education, 2020. 12. Mergers and Acquisitions: Strategy, Valuation, Leveraged Buyouts, and Financing (3rd Edition), Sheeba Kapil, Kanwal N. Kapil, Hardek S. Kapil, Wiley India, 2020. 13. Corporate Restructuring: Mergers, Acquisitions and Other Forms, Rajesh Kumar, Sage Publications India, 2020. 14. Strategic Management and Business Policy, C. Appa Rao, B. Parvathiswara Rao, Himalaya Publishing House, 2021.

11	Internal Continuous Assessment: 40%			Semester End Examination: 60%		
12	Continuous Evaluation through: The Continuous Evaluation will have components as follows:					
	Sub-components		Maximum Marks			Conditions for passing
	1) Assignment/Case Study/Current Affairs Diary/ Field Study/Business Plan / Project		10			A learner must be present for each of the sub-components.
	2) MCQ Based Test		10			
	Total		20			
13	Format of Question Paper: for the final examination					
	Format of Question Paper for Semester End Examination (SEE)					
	Maximum Marks: 30					
	Duration: 1 hour					
	Note: All questions are compulsory.					
	Question Number		Nature of Questions		Maximum Marks	
	1)		Attempt any 2 of the following: (From Module I) (5 marks each)		10	
		a)				
		b)				
		c)				
	2)		Attempt any 2 of the following: (From Module II) (5 marks each)		10	
		a)				
		b)				
c)						
3)		Attempt the following: (From Entire Syllabus) (5 marks each) (Approach Based Questions)		10		
	a)					
	b)					

Signatures of Team Members

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

Approved by the Academic Council on 11-3-2025 Item No. 04

Approved by the BoS in Business Economics on 04-03-2025 Item No. 07

As Per NEP 2020

Tolani College of Commerce

(Autonomous)



B.Com. Business Economics- (Semester I)
Introduction to Microeconomics I

Programme: Bachelor of Commerce (B.Com.)

Revised Syllabus for 2 credit Course from the Academic Year 2025-2026

Title of the Course: Business Economics- (Semester I)

Introduction to Microeconomics I

Sr. No.	Heading	Particulars
1)	Description the course	This course aims to develop students' understanding of microeconomic concepts, focusing on demand, production, and costs. It explores principles of business economics and foster insights into the role of economic theories in real-world business applications.
2)	Programme	B.Com.
3)	Semester	I
4)	Course/ Subject	Introduction to Microeconomics-I
5)	A.Y.	2025-2026
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	02
9)	Hours Allotted:	30
10)	Marks Allotted:	Total Marks: 50 Continuous Evaluation Marks: 20 Semester End Examination Marks: 30
Course Objectives: By end of this course student should be able to-		
1) understand the fundamental principles of business economics and their relevance in decision-making processes.		
2) apply microeconomic tools to analyse demand, production, and cost dynamics for effective business decisions.		
Course Outcomes: Upon completion of this course students will be able to:		
1) describe the core principles of business economics, demand analysis, and market structures.		
2) illustrate the relationships between production, costs, and economies of scale in both short-run and long-run scenarios.		

B.COM PROGRAMME

BUSINESS ECONOMICS MINOR SEMESTER I

2 CREDITS WEF AY 2025-2026

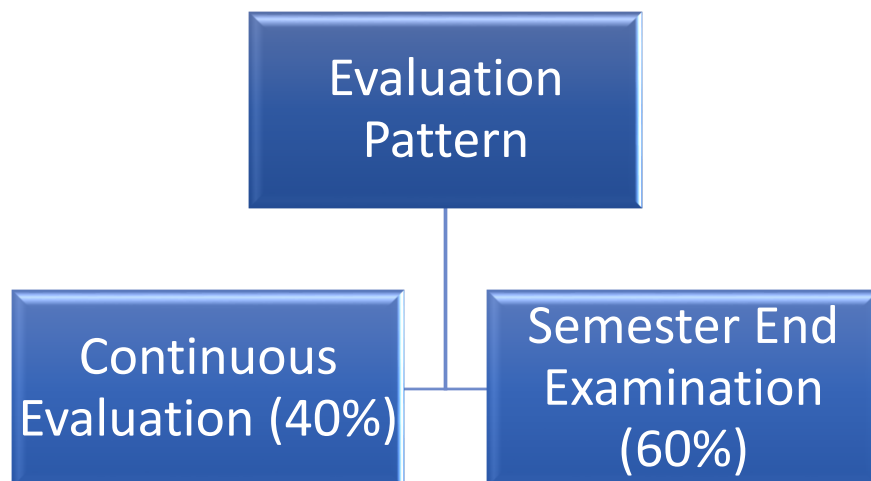
Module	Topic	Subtopics
Module I: Introduction to Business Economics	A) Introduction to Business Economics	• Meaning and Features of Business Economics • Ten Principles of Economics

and Demand Analysis (15 Lectures)		• Economic Model: Production Possibility Curve (PPC) with respect to scarcity and efficiency (technical, productive, allocative, and social) • Process of Decision Making: Home Economicus and Bounded Rationality
	B) Demand Analysis	• Meaning of demand and the law of demand • Price Ceilings and Price Floors • Elasticity of Demand (Price Elasticity, Income Elasticity, Cross Price Elasticity and Promotional Elasticity) • Using Elasticities in Managerial Decision Making
Module II: Production and Cost Analysis (15 Lectures)	A) Production Analysis	• Meaning of Production and Production Function • Short-run Production Function • Long-run Production Function • Isoquant Analysis
	B) Costs Analysis	• Meaning and Types of Costs (Economic, Accounting, Sunk, Private, Social, Recurring, Non-recurring, Incremental, Cash, Book, and Life Cycle Costs) • Short-run Cost Function • Long-run Cost Function • Economies of Scale.

References:

- 1) Christopher Thomas and Charles Maurice: Managerial Economics-Foundations of Business Analysis and Strategy, 12th Edition, McGraw Hill, 2020, New Delhi.
- 2) Dominick Salvatore and Siddhartha Rastogi: *Managerial Economics-Principles and Worldwide Applications*, Oxford University Press, 8th Edition, 2017, New Delhi.
- 3) H L Ahuja: Business Economics-Microeconomic Analysis, 13th Edition, S. Chand, 2016, New Delhi.
- 4) Ivan Png: Managerial Economics, 5th Edition, Routledge, 2016, New Delhi.
- 5) Michael R. Bye: Managerial Economics and Business Strategy, 4th edition, McGraw Hill, 2003.
- 6) N. Gregory Mankiw: Principles of Economics Cengage, 6th edition, 2017, New Delhi.
- 7) N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: *Business Economics, 1st Edition, 2013, Cengage Learning.*

- 8) R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1st Edition, Cengage, 2018, New Delhi.
- 9) Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
- 10) Suma Damodaran: Managerial Economics, Oxford University Press, 2nd edition, 2010, New Delhi.



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

3. Data Collection

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

4. Page Limit & Presentation

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

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30

Duration: 1 hour.

Note: All questions are compulsory.

				MAX.MARKS
Q.1	a)		MODULE I	(5)
	b)			(5)
	c)			(5)
Q.2	a)		MODULE II	(5)
	b)			(5)
	c)			(5)

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

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

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Title of the Course: Business Mathematics - I

(Semester – I)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: Business Mathematics - I

Sr. No.	Heading	Particulars
1	Description of the course:	Business mathematics is a branch of mathematics that applies mathematical techniques to solve business problems and make informed business decisions. Its primary focus is on the practical application of mathematical concepts in various business and financial contexts. Business mathematics helps the individuals to develop their mathematical skills and knowledge necessary to solve practical problems, make sound financial decisions, and contribute to the success and efficiency of businesses across various industries.
2	Vertical:	Open Elective
3	Type:	Theory/ Practical
4	Credit:	4 Credits (3 Credits = Theory and 1 Credit = Practical Work)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives:	1. To enable the students to understand the basic concepts of shares and mutual funds, including their definitions, characteristics, and functions in financial markets. 2. To enable the students to understand the Concepts of Linear Programming. 3. To enable the students to understand the concept of Central Tendency and Measures of Dispersion. 4. To enable the students to understand the basic definitions used in Probabilities and help them to understand different types and properties in Probabilities.
8	Course Outcomes:	1. Students gained a deep understanding about the different types of shares and mutual funds and also were able to apply their knowledge to solve problems based on it. 2. Students will be able to apply their knowledge to solve the problems based permutation and combination. 3. Students will be able to apply their knowledge to solve the problem based on Measure of Central Tendency and Measures of Dispersion 4. Students gain a deep understanding of fundamental probability concepts, such as random variables, probability distributions, independence
9	Modules	
	Modules I: Shares and Mutual Fund	(15 Hours)
	• Concept of shares, Types of Share, face Value, Market Value, Dividend. • Equity Shares, Preferential Shares, Bonus shares and problems on shares. • Net Asset Value, Entry Load, Exit Load, Calculation of Net Income after considering Entry Load • Systematic Investment Plan, Averaging of Price under the Systematic Investment Plan (S.I.P)	

	Module II: Permutation , Combination, Linear Programming Problems (15 Hours) • Permutation and Combination: Factorial Notation, Fundamental principle of counting, Permutation as arrangement, Simple examples, combination as selection, Simple examples • Relation between nC_r and nP_r Examples on commercial application of permutation and combination • Linear Programming Problem: Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. • Mathematical Formulation of Linear Programming Problems upto 3 variables. Solution of Linear Programming Problems using graphical method up to two variables.
	Module III: Measures of Central Tendency (15 Hours) • Averages, Types of Average, Mean, Median, Mode for grouped and ungrouped data. • Quartiles, Deciles and Percentiles. • Concept and Ideas of Dispersion, Range. • Quartile Deviation, Mean Deviation Standard Deviation, Variance, Combined Variance. Module IV: Elementary Probability Distribution (15 Hours) • Concept of Random Experiment/Trial and possible outcomes, Sample Space and Discrete Sample Space • Events and their types: Complementary Events, Mutually Exclusive and Exhaustive Event • Classical Definition of Probability, Addition Theorem (Without Proof) Multiplication Theorem (Without Proof) • Probability Distribution of a Discrete Random Variable, Expectation and Variance of Random Variable
10	Reference Books: 1. B Aggarwal, <i>Business Mathematics & Statistics: B Aggarwal, Ane Book Pvt. Limited, 2016</i> 2. J. D. Gupta, P. K. Gupta and Man Mohan, <i>Mathematics for Business Economics, 1987</i> 3. By S. Saha and S. Mukerji, <i>Quantitative Methods, New Central Book, 5th Revised Edition, 2002</i>

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignments and Practical	40

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	Attempt any Three a. b. c. d.	15 Marks
Q-2	Attempt any Three a. b. c. d.	15 Marks
Q-3	Attempt any Three a. b. c. d.	15 Marks
Q-4	Attempt any Three a. b. c. d.	15 Marks

Signature of Team Members

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

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Office Management Semester I

	Programmes:
1	Bachelor of Commerce (B.Com)
2	Bachelor of Commerce (Management Studies) (BMS)

Syllabus for 2 credits

From the academic year- A.Y. 2024 - 2025

Name of the Course: Office Management

Sr. No.	Heading	Particulars
1	Description the course:	The course will provide learners with the knowledge and skills to manage general office activities such as data, files and records, payroll, space management, office communications, and facility management. The role of office management is multifaceted, encompassing various functions such as planning, organizing, coordinating, and controlling.
2	Vertical:	Vocational Skill Course
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: 1. To familiarize learners with the concepts, functions, and categories of office management along with the importance of filing systems in organisations. 2. To acquaint learners with filing classifications, indexing systems, filing equipment, and office mechanization for efficient office administration.	
8	Course Outcomes: 1. Learners will be able to explain and apply the concepts of office management, office functions, office categories, and filing systems for effective office administration. 2. Learners will be able to examine filing classifications, utilize indexing techniques, and apply office mechanization tools for systematic office operations and record management.	

	Modules
9	Module 1: Overview of Office Management and Filing (15 Hours)
	• Introduction: Concept of office management and Key aspects of office management. • Modern office management: Concept and Functions (Basic and Administrative) • Categories of Office: Requirement of office for achieving goals and Types of Office (Front office, Middle Office, Electronic Office, Virtual Office, Back Office). • Filing: Definition, Importance of Filing system and Characteristics of a good filing system
	Module 2: Filing Equipment and Indexing (15 Hours)
	• Classification of Files: Alphabetical Classification, Numerical Classification, Geographical Classification, Subject Classification and Chronological Classification. • Aspects of Indexing: Concept and Essentials of Good Indexing system and Types of Indexes. • Classification of Filing: Steps in planning the filing system and types of filing equipment. • Office Mechanization: Concept and Objectives of Office Mechanization and Types of Office Machines.

10	References: • R.C. Bhatia, Principles of Office Management, Lotus Press, 1st edition, 2019. • Dr. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House, 17th Edition 2022. • Dr. Kumar Mohapatra et al., Modern Office Management, Himalaya Publishing House, 2nd Edition 2019. • Dr. I.M. Sahai, Office Management, Sahitya Bhawan Publications, 1st edition 2019													
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%												
12	Continuous Evaluation through: <table border="1"><thead><tr><th>Sub-components</th><th>Maximum Marks</th></tr></thead><tbody><tr><td>1)Assignment/Case Studies/ Presentation/ /Project</td><td rowspan="3">20</td></tr><tr><td>2) Class Test</td></tr><tr><td>Total</td></tr></tbody></table> Note: Learner must be Present in all the two exam components of Continuous Evaluation.		Sub-components	Maximum Marks	1)Assignment/Case Studies/ Presentation/ /Project	20	2) Class Test	Total						
Sub-components	Maximum Marks													
1)Assignment/Case Studies/ Presentation/ /Project	20													
2) Class Test														
Total														
13	Format of Question Paper: in final examination Question Paper Pattern for Semester End Examination (SEE) Maximum Marks: 30 Duration:1 Hour <table border="1"><thead><tr><th>Question Number</th><th>Particular</th><th>Marks</th></tr></thead><tbody><tr><td>Q-1</td><td>Attempt any ONE of the following:(Module 1) A. Full Length Question B. Full Length Question</td><td>10</td></tr><tr><td>Q-2</td><td>Attempt any ONE of the following: (Module 2) A. Full Length Question B. Full Length Question</td><td>10</td></tr><tr><td>Q-3</td><td>Short Notes attempt any TWO of the following: A. (Module 1) B. (Module 1) C. (Module 2) D. (Module 2)</td><td>10</td></tr></tbody></table> Note: Any of the short notes of 5 Marks can be a case study.		Question Number	Particular	Marks	Q-1	Attempt any ONE of the following:(Module 1) A. Full Length Question B. Full Length Question	10	Q-2	Attempt any ONE of the following: (Module 2) A. Full Length Question B. Full Length Question	10	Q-3	Short Notes attempt any TWO of the following: A. (Module 1) B. (Module 1) C. (Module 2) D. (Module 2)	10
Question Number	Particular	Marks												
Q-1	Attempt any ONE of the following:(Module 1) A. Full Length Question B. Full Length Question	10												
Q-2	Attempt any ONE of the following: (Module 2) A. Full Length Question B. Full Length Question	10												
Q-3	Short Notes attempt any TWO of the following: A. (Module 1) B. (Module 1) C. (Module 2) D. (Module 2)	10												

**Signatures of Team
Members**

Sr. No	Name	Signature
1.	Ms. Shalini Clayton	
2.	Ms. Ashiyana Shaikh	

Approved by the Academic Council on 14-3-26 item no.
Approved by the BoS in Environmental Studies and Foundation Course on 5-3-26 item no. 04

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Foundation Course- I

Name of the Programmes:

1. Bachelor of Commerce
2. Bachelor of Commerce (Management Studies)
3. Bachelor of Commerce (Accounting & Finance)
4. Bachelor of Commerce (Banking & Insurance)
5. Bachelor of Commerce (Financial Markets)
6. Bachelor of Commerce (Logistics)
7. Bachelor of Commerce (Taxation and Auditing)
8. Bachelor of Science (Information Technology)
9. Bachelor of Science (Data Science)
10. Bachelor of Science (Artificial Intelligence and Machine Learning)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2025-2026

Name of the Course: Foundation Course- I

Sr. No.	Heading	Particulars
1	Description the course:	The course is designed to enhance the understanding about human rights as well as issues regarding their violations and remedial measures. The course also deals with human rights in the contemporary context of cyber world and Artificial Intelligence (AI)
2	Vertical:	Skill Enhancement Course
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: By end of this course learners should be: 1. sensitised about various types of human rights violations and redressal mechanisms for the same. 2. aware about violation of rights in cyber world.	
8	Course Outcomes: The learners shall be able to understand: 1. the various types of human rights violations. 2. Issues associated with cyber world.	

9	Module 1: Human Rights and India (15 Hours) 1. Introduction to Human rights: Concept of Human Rights, Classification of human rights, Origin and evolution of human rights, The Universal Declaration of Human Rights. 2. Violation of rights of vulnerable groups: Definition of vulnerable groups; Vulnerable groups in India, Forms of violation of rights of vulnerable groups; Violation of human rights with reference to women, children person with Disability, and Elderly; LGBTQ and Abolishment of Article 377 3. Redressal mechanisms for violation of rights of vulnerable groups: Commissions for protection of rights of women, children person with Disability, Elderly; Vishakha Guidelines against Sexual Harassment at work place 4. Violation of Human rights in contemporary India: Online harassment; Freedom of Speech and Expressions; Social media and Misinformation; Privacy Rights; Digital Divide; Surveillance and Law Enforcement; Internet Shutdowns Module 2: Cyber Security in Indian context (15 Hours) 1. Introduction to cyber security: Introduction to Cyberspace, Internet and worldwide web; Regulation of cyber space; Concept of cybersecurity; Issues and Challenges of cybersecurity 2. Cybercrime and Cyber Act: Definition and Types of Cybercrimes- cybercrime targeting computers and mobiles, cybercrime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks; Modus operandi of Cyber criminals, IT Act 2000 and its Amendments. 3. Social media and Security: Introduction to Social media; Types of Social media platforms; Social media monitoring- Hashtag, Viral content, Social media marketing, Social media privacy; Challenges and opportunities in online social network. 4. Remedial Measures for Cybercrime: Organisations dealing with Cybercrime and Cyber security in India; End Point device and Mobile phone security, Password policy, Wi-Fi security; Significance of host firewall and Anti-virus; Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content; RBI guidelines on digital payments and customer protection in unauthorized banking transactions.
10	Reference Books: 1. Ahuja Ram, Social Problems in India, Rawat Pub (2014) 2. Azad Naseem, Gupta R, Social and Economic Problems in India, Pub (2011) 3. Bakshi P M The Constitution of India, 2011 4. Belapure Sumit and Godbole Nina Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Wiley India Pvt. Ltd. 5. Bhat L, Regional Inequalities in India SSSRD- New Delhi 6. Kothari Rajani Politics in India, Orient Blackswan 7. Pandey Vinita, Indian Society and Culture, Rawat Pub (2021) 8. Oliver Henry A., Security in the Digital Age: Social Media Security Threats and Vulnerabilities, Create Space Independent Publishing Platform. 9. Rajagopalan S Rural, Urban Migration: Trends, challenges & Strategies, ICFAI- 2012 10. Venkataramanan Natraj and Shriram Ashwin, Data Privacy Principles and Practice, CRC Press.
11	Other Readings: 1. National Humana rights commission- disability Manual

12

Websites:

1. <https://nhrc.nic.in/>
2. <https://www.mshrc.gov.in/>
3. <https://ncm.nic.in/homepage/homepage.php>
4. <https://mdd.maharashtra.gov.in/Site/Home/Index.aspx>
5. <http://ncw.nic.in/>
6. <https://mscw.org.in/>
7. <https://ncsc.nic.in/>
8. <https://ncst.nic.in/>
9. <https://sjsa.maharashtra.gov.in/en/maharashtra-state-commission-sc-st>
10. <https://ncpcr.gov.in/>
11. <https://womenchild.maharashtra.gov.in/content/innerpage/maharashtra-state-commission-for-protection-of-child-rights.php>
12. <https://depwd.gov.in/>
13. <https://sjsa.maharashtra.gov.in/en/commissioner-persons-disability>
14. <https://www.ncsc.gov.ph/>
15. <https://sjsa.maharashtra.gov.in/en/legal-provision-sr-citizen>

13	Internal Continuous Assessment: 40%	Semester End Examination: 60%																													
14	Continuous Evaluation through:	Class test or Fieldwork-based project work and report or assignment or presentation or report-writing or article/ book review or topic-based activity	20 marks																												
15	Format of Question Paper: <table border="1"> <thead> <tr> <th colspan="2">Question Number</th><th>Nature of Questions</th><th>Maximum Marks</th></tr> </thead> <tbody> <tr> <td rowspan="5">1.</td><td></td><td>Attempt any THREE of the following: (From Module I)</td><td rowspan="5">15</td></tr> <tr><td>A.</td><td></td></tr> <tr><td>B.</td><td></td></tr> <tr><td>C.</td><td></td></tr> <tr><td>D.</td><td></td></tr> <tr> <td rowspan="5">2.</td><td></td><td>Attempt any THREE of the following: (From Module II)</td><td rowspan="5">15</td></tr> <tr><td>A.</td><td></td></tr> <tr><td>B.</td><td></td></tr> <tr><td>C.</td><td></td></tr> <tr><td>D.</td><td></td></tr> </tbody> </table>			Question Number		Nature of Questions	Maximum Marks	1.		Attempt any THREE of the following: (From Module I)	15	A.		B.		C.		D.		2.		Attempt any THREE of the following: (From Module II)	15	A.		B.		C.		D.	
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	C.																														
	D.																														

Signatures of Team Members

Sr. No.	Name	Signature
1.	Ms. Varada Trivedi	
2.	Mr. Kaustubh Bhagat	
3.	Ms. Manisha Bansal	
4.	Ms. Mansi Thakar	

As Per NEP 2020

Tolani College of Commerce

(Autonomous)



Title of the Course: Communication Skills in English - I

(Semester I)

Programmes:

Bachelor of Commerce
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)
Bachelor of Commerce (Logistics)

Syllabus for 2 Credit Course from the Academic Year 2026-2027

Name of the Course: Communication Skills in English - I

Sr. No.	Heading	Particulars
1	Description of the course : Including but not limited to :	Communication Skills in English will enable the learners to comprehend and understand effective business communication. Communication theory, workplace channels, ethical considerations and various communication barriers.
2	Vertical :	Ability Enhancement Course
3	Type :	Theory
4	Credit:	2 credits
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 marks and Semester End Examination 30 marks
7	Course Objectives: 1. To introduce the learners to the basics of communication theory and corporate communication 2. To enable learners to craft effective content and refine their listening and reading skills essential for a productive professional life	
8	Course Outcomes: 1. Ability to understand and articulate the basics necessary for effective business communication. 2. Ability to draft coherent and purposeful written content, showcasing refined communication skills applicable to various professional contexts.	

9	Module 1: Theory of Communication (15 Hours)
	1. Concept of Communication: ▶ Meaning, Process and Need of Communication. ▶ 7 C's of communication. ▶ Impact of technology-enabled Communication and the emergence of communication as a key concept in the corporate, digital and globalized world.
	2. Communication at Workplace: ▶ Types/Methods of Communication: Verbal Communication -Oral and Written communication, Nonverbal Communication -Vocalics, Kinesics, Haptics, Proxemics, Chronemics, Sign language and Visual aids. ▶ Channels of Communication: Formal -Vertical, Horizontal, Diagonal and Informal– Grapevine. ▶ Importance of ethics in communication.
	3. Barriers to Communication: ▶ Barriers to communication: Meaning and importance of recognising and addressing barriers to effective communication ▶ Types of Barriers: Physical, Semantic/Language, Cross-Cultural, Socio-Psychological, and Organizational ▶ Strategies to Overcome Barriers.
	Module 2: Language and Writing Skills (15 Hours)
	1. Listening Comprehension: ▶ Importance of Listening Skills ▶ Barriers to Listening and strategies to cultivating good Listening Skills ▶ Practicing reflective listening and paraphrasing
	2. Theory of Business Letter Writing: ▶ Parts and Structure of a letter and email ▶ Traditional and Contemporary layouts of a letter ▶ Formal communication on digital platforms: E-mail, Messenger, and LinkedIn.
	3. Formal Correspondence for: ▶ Job Application and Resume Writing. ▶ Accepting a Job Offer and Resignation ▶ Apology/Thank You Letter ▶ Sanction of Leave

10	Reference Books: ● Raman, Meenakshi, and Sangeeta Sharma. Technical Communication: Principles and Practice. 2nd ed., Oxford University Press, 2011. ● St. John, Walter, and Ben Haskell. Essential Communication Skills for Managers. 2017 ● Insley, Robert. Communicating Professionally in Today's Workplace. 3rd ed., Kendall Hunt Publishing, 2022. ● Sharif, Waqas. Professional Communication Skills for Everyone. English Syllabus Press,
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	2023. - Smakman, Dick, and John O. Greene. Presenting in English: Essentials of Communication Skill and Skill Enhancement. Routledge, 2023. - Patterson, Kerry, et al. Crucial Conversations: Tools for Talking When Stakes Are High. 3rd ed., McGraw-Hill, 2023.		
11	Internal Continuous Assessment: 40%		Semester End Examination: 60%
12	Continuous Evaluation through: (20 marks)		Reading Assignments/ Email Correspondence/ Book Review/Listening Comprehension/ Class Projects/ Demonstration/ Exhibition/ Class Test
13	Format of SEE Question Paper: (30 marks)		
	Question No.	Nature of Question	Maximum Marks
	Q-1	Short notes: (attempt any 2 of 3) a) b) c)	10 Marks
	Q-2	Draft the following letters: (attempt any 2 of 4) a) Letter of Acceptance of Job b) Letter for Leave Sanction c) Letter of Resignation d) Apology/Thank you Letter	10 Marks
	Q-3	a) Draft a Job application letter along with a resume. Or a) Case Study b) Rewrite the provided passage using 7 C's of communication	10 Marks 5 marks 5 marks

Signatures of Team Members

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

Approved by the Academic Council on 14-3-26 item no.
Approved by the BoS in Environmental Studies and Foundation Course on 5-3-26 item no. 01

As Per NEP 2020

Tolani College of Commerce

(Autonomous)



Title of the Course: Environmental Studies- I

Name of the Programmes:

1. Bachelor of Commerce
2. Bachelor of Commerce (Management Studies)
3. Bachelor of Commerce (Accounting & Finance)
4. Bachelor of Commerce (Banking & Insurance)
5. Bachelor of Commerce (Financial Markets)
6. Bachelor of Commerce (Logistics)
7. Bachelor of Commerce (Taxation & Auditing)
8. Bachelor of Science (Information Technology)
9. Bachelor of Science (Data Science)
10. Bachelor of Science (Artificial Intelligence & Machine Learning)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Environmental Studies- I

Sr. No.	Heading	Particulars
1	Description the course:	The course is an introductory inter-disciplinary course to understand working earth's systems. It focusses on the holistic study to understand the interrelationship between humans and nature.
2	Vertical:	Value Education Course
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: By end of this course learners should: 1. appreciate the different facets of environment and the natural world 2. understand the role of humans as agents of environmental degradation	
8	Course Outcomes: The learners shall be: 1. sensitised about environmental issues and the need for conservation of environment 2. able to appreciate Environmental Science as a multi-disciplinary tool for conservation rather than merely a subject	

9	Module 1: Understanding the environment (15 Hours) Environment: Meaning, definition, nature, scope and its components; Human and environment relationship Ecosystem: Definition, Components and types, Functioning and structure- Food Chain and Food Web, Ecological Pyramids, Biogeochemical cycles. Natural Resources: Definition, importance, Classification, Resource utilisation, Importance of forest, water and energy as natural resources Biodiversity: Definition, Types of biodiversity, Importance of biodiversity- Intrinsic and Utilitarian value; India as a Megadiverse nation; Biodiversity hotspots in India. Module 2: Environmental Degradation and Associated Problems (15 Hours) Rise in human population and urbanization: Population- Definition, Causes and Impacts of population rise, Concept of Population density; Urbanisation- Definition causes and impacts, Concept of Urban Heat Island Pollution: Causes and impacts of Air, Water, Land, Noise, Light pollution Climate Change and Global Warming: Concept, Causes and impacts of Ozone depletion, Natural and human induced causes of Global warming and Climate Change and its implication for nature and society. Nature at risk: Threats to biodiversity; Impacts of biodiversity loss; IUCN Red data list; Causes and impacts of resource depletion vis-à-vis forest, water and energy
10	Reference Books: - McKinney M.L. & Schoch R.M., 1998: Environmental Science, Jones & Bartlett Publishers, London - Rao K.L. 1975: India's Water Wealth, Orient Longman Ltd. New Delhi - S.S. Negi (1993) Biodiversity and its Conservation in India, Indus Publications, New Delhi - Rajgopalan C (2015): Environmental Studies. Oxford University Press - Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. - Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p - Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p. - Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication - Mhaskar A.K., Matter Hazardous, Techno-Science Publication - Zimmerman W E (1972) Zimmerman's World Resources and Industries' Harper & Row
11	Other Readings: - Down to Earth, Centre for Science and Environment - Census Handbooks Human Development Report-2019 - Provisional Population Totals Paper 1 of 2011 India, Office of the Registrar General & Census Commissioner India. Product No. 00-001-2011-Cen-Book (E) 13 p.p - Human Development Report 2020 "The next frontier Human development and the Anthropocene", United Nations Development Programme (eISBN: 978-92-1-005516-1) 412 p.p http://hdr.undp.org/en/2020-report
12	Websites: https://unfccc.int/ https://www.cbd.int/ https://cpcb.nic.in https://mpcb.gov.in https://www.iucnredlist.org/

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

Signatures of Team Members

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

Approved by the Academic Council on 20-11-25 item no.
Approved by the BoS in Environmental Studies and Foundation Course on 8-11-25 item no. 05

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Introduction to Bharatiya Gyan Parampara

Name of the Programmes:

1. Bachelor of Commerce
2. Bachelor of Commerce (Management Studies)
3. Bachelor of Commerce (Accounting & Finance)
4. Bachelor of Commerce (Banking & Insurance)
5. Bachelor of Commerce (Financial Markets)
6. Bachelor of Commerce (Logistics)
7. Bachelor of Commerce (Taxation & Auditing)
8. Bachelor of Science (Information Technology)
9. Bachelor of Science (Data Science)
10. Bachelor of Science (Artificial Intelligence & Machine Learning)

Semester I

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Introduction to Bharatiya Gyan Parampara

Sr. No.	Heading	Particulars
1	Description of the course:	The course is an introductory course to the Indian Knowledge System. The traditional and indigenous knowledge has been neglected for ages. The traditional Indian knowledge has strong scientific basis and can provide simplistic solutions to modern day problems. The course attempts to highlight the contribution of traditional Indian Knowledge System in different fields.
2	Vertical:	Indian Knowledge System
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives: By end of this course learners should be: 1. introduced to the rich heritage of Indian Knowledge System 2. able to appreciate the contribution of traditional Indian knowledge	
8	Course Outcomes: The learners shall be able to: 1. understand the Indian contribution to the various fields of knowledge 2. appreciate the ability of the traditional knowledge systems to provide simplistic solutions modern day problem	

9	Module 1: An Overview of Bharatiya Gyan Parampara (15 Hours) 1. Introduction to Knowledge Systems- Definition; Need for Knowledge Systems; Knowledge Systems in nature; Different types of Knowledge Systems- European- Greek and Roman, Islamic, Asian- Oriental and Indian. 2. British Education System and India- Macaulay Education System- Concept, Origin, Need and Impacts; Bell model of Education (Madras Monitorial System)- Concept, History, Connection with Indian Education System, Impacts of Madras Monitorial System on British Education System; 3. Indian Knowledge System- Definition; Framework of Indian Knowledge System; Corpus of Indian Knowledge System- Vedic and Non-Vedic; Indigenous Indian Knowledge; Characteristics of Indian Knowledge System. 4. Philosophical Systems in Indian Knowledge System- Concept of Philosophy; Different Philosophical approaches in Indian Knowledge Systems- Samkhya and Yoga, Nyaya and Vaisheshika, Purva-Mimamsa and Vedanta, Charvaka, Jainism and Buddhism
	Module 2: Contribution of Indian Knowledge Systems (15 Hours) 1. Contribution in the fields of polity and management- Concept of raj dharma, Arthashastra- King and Amtya, Janapadas, Administrative set up by Ashoka 2. Contribution in the fields of science and mathematics- Mathematics: Algebra, Geometry, Pingala and binary system; Science: Chemistry, Astronomy; Architecture: Traditional Indian houses, Temple architecture, Rock-cut, Cave architecture; Nature and conservation: Concept of <i>Panchmahabut</i>, Water conservation, Weather prediction, Concept of sacred groves 3. Contributions in the fields of health and wellness- Ayurveda: Concept of health, Sapta dhatvah, tridosa and tri gunas; Indian games: Types of Indian games (Indoor- Chess, Chausar, Snake and ladder and Outdoor- Kho-kho, Kabaddi, Logori, Langadi), Games as means to physical and mental well-being; Yoga: Concept, Schools of Yoga, 26 Principles of Yoga, Ashtanga Yoga; Home remedies for minor ailments 4. Contribution in the fields of arts and Literature- Clay moulding, Stone carving, Wood carving; Nava Rasas; Music and musical instruments; Natya shashtra; Folk art forms
10	Reference Books: 1. Binode Behari Dutt, Town planning in ancient India, Life Span Publishers & Distributors 2. Chopra Deepak, Perfect Health--Revised and Updated: The Complete Mind Body Guide, Harmony publication, 2001 3. Kak, S.C. (1987). "On Astronomy in Ancient India", Indian Journal of History of Science, 22(3), pp. 205–221. 4. Kapoor Kapil, Singh Avadhesh (2021). "Indian Knowledge Systems Vol – I & II", Indian Institute of Advanced Study, Shimla, H.P. 5. Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), "Introduction to Indian Knowledge System: Concepts and Applications", PHI Learning Private Ltd. Delhi. 6. Patnaik Naveen The Garden of Life: An Introduction to The Healing Plants of India Doubleday (1 October 1993) 7. Prajananda Swami, History of Indian Music, Ram Krishna vedanta math, Kolkata
11	Websites: 1. www.sacredland.org/sacred-groves-of-india/ 2. www.cseindia.org/dte-supplement/forest20031231/sacred_disconnect.htm 3. https://iksindia.org/

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

Signatures of Team Members

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