

As Per NEP 2020

Tolani College of Commerce (Autonomous)

**Title of the Course: Accountancy and Financial Management – II
(Fundamentals of Financial Accounting)**

(Semester – II)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: Accountancy and Financial Management – II
(Fundamentals of Financial Accounting)

Sr. No.	Heading	Particulars
1	Description of the course:	This course will help learners to learn Hire purchase accounting records assets bought in installments, with ownership transferring after the final payment. Departmental final accounts assess each department's profitability by allocating common expenses. Branch accounting tracks branch performance using different methods based on dependency. Fire insurance claims accounting calculates losses due to fire, considering stock value, salvage, and policy terms.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	4 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: 1. To help learners to understand the concept of hire purchase and its significance in accounting. 2. To help learners to Learn the concept of departmental accounting and the importance of dividing an organization into separate departments for accounting purposes 3. To help learners to Understand the basic concept of branch accounting and its purpose in decentralized organizations 4. To help learners to Understand the significance of fire insurance policies in business	
8	Course Outcomes: 1. Learners will be able to Accurately record hire purchase transactions in the books of the buyer and seller. 2. Learners will be able to Prepare trading, profit & loss accounts, and balance sheets for individual departments. 3. Learners will be able to Understand the inter-relationship between head office and branch accounts. 4. Learners will be able to Understand the procedures for recording fire insurance claims and the impact of these claims on the business's final accounts.	
9	Modules	
	Modules I: Accounting for Hire Purchase (15 Hours)	
	• Meaning • Calculation of interest • Accounting for hire purchase transactions by asset purchase method based on full cash price • Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	

	Module II: Departmental Final Account (15 Hours)
	• Meaning • Basis of Allocation of Expenses and Incomes/Receipts • Inter Departmental Transfer : at Cost Price and Invoice Price • Stock Reserve • Departmental Trading and Profit & Loss Account and Balance Sheet
	Module III: Branch Accounts (15 Hours)
	• Meaning/ Classification of branch • Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method
	Module IV: Fire Insurance (15 Hours)
	• Computation of Loss of Stock by Fire • Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss
10	Reference Books: • Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi. • Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi. • Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi. • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai. • Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd. • Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai. • Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi. • Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc. • Financial Accounting by Monga, J.R. Ahuja, Girish Ahujaand Shehgal Ashok, Mayur Paper Back Noida. • Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai. • Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai. • Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi. • Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

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

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 (Module – I)	15 Marks
	OR	
	B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	08 Marks 07 Marks
Q-2	A. Practical Question (Module – II)	15 Marks
	OR	
	B. Practical/ Theory Question (Module – II) C. Practical/ Theory Question (Module – II)	08 Marks 07 Marks
Q-3	A. Practical Question (Module – III)	15 Marks
	OR	
	B. Practical/ Theory Question (Module – III) C. Practical/ Theory Question (Module – III)	08 Marks 07 Marks
Q-4	A. Practical Question (Module – IV)	15 Marks
	OR	
	B. Practical/ Theory Question (Module – IV) C. Practical/ Theory Question (Module – IV)	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	Dr. Ishtiyag Chiplunkar	
2	Mr. Murugan Nadar	

AC –
Item No. –

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Title of the Course:

Commerce II – Business Environment

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

Syllabus for 2 Credit Course

From the academic year: 2026-2027

Name of the Course: Commerce II: Business Environment

Sr. No.	Heading	Particulars
1	Description the course :	The <i>Business Environment</i> course explores the internal and external factors that influence business operations, including economic, political, social, and technological forces. It helps students understand how these elements shape strategic decisions and organizational performance.
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 analyze the interrelationship between economic, political, social, and technological factors to evaluate their influence on business decisions within the domestic environment. 2. To assess how international trade policies, global market forces, and cultural differences impact business strategies in a global context.	
8	Course Outcomes: The learners will be able to - 1. Critically analyze and evaluate how various internal and external environmental factors influence business operations and decision-making. 2. Assess the effects of international trade dynamics, global market trends, and cultural environments on organizational strategies and performance.	

9	Module 1: Introduction to Business Environment (15 hours) • Introduction: Concept, Features and Importance of Business Environment, Inter-relationship between Business and Environment • Constituents of Business Environment: Internal and External Environment, VUCA Business Environment, ESG (Environment, Social and Governance) and Sustainability • Environmental Analysis: Micro and Macro Environment, PESTLE Analysis and SWOT Analysis. Module 2: International Environment (15 hours) • World Trade Organisation (WTO): Objectives of WTO, Functions of WTO, Agreements of WTO - TRIPs, TRIMs, GATS, AOA • Trading Blocs/Regional Economic Groupings: Meaning, Benefits of Trading Blocs, Major Trading Blocs - EU, NAFTA, SAARC, ASEAN, OPEC. • Foreign Direct Investment (FDI): Meaning, FDI concepts and functions, Factors influencing FDI, FDI Operations in India and Challenges faced by International Business.
10	Reference Books: 1. Essentials of Business Environment, K. Aswathappa & Lalitha Raman, 2025, 17th Edition, Himalaya Publishing House. 2. Business Environment: Indian and Global Perspective, Faisal Ahmed & M. Absar Alam, 2025, 4th Edition, PHI Learning. 3. Business Environment, Shaikh Saleem, 2022, 4th Edition, Pearson (India) 4. Business Environment in a Global Context, Andrew Harrison, 2025, 2nd Edition, Oxford University Press. 5. International Business: Environments & Operations (Global Edition), John D. Daniels / Lee H. Radebaugh / Daniel P. Sullivan, 2024, 17th Edition, Pearson. 6. The Global Business Environment: Sustainability in the Balance, Janet Morrison, 2023, 6th Edition, Bloomsbury Academic. 7. Business Environment For Strategic Management, G. Sudarsana Reddy & K. Aswathappa, 2024, 2nd Edition, Himalaya Publishing House. 8. Business Environment, Veena K. Pailwar, 2025, 2nd Edition, PHI Learning. 9. Indian Business Case Studies Volume I, Sandeep Pachpande / Asha Pachpande / J. A. Kulkarni, 2022, 1st Edition, Oxford University Press. 10. Indian Business Case Studies Volume II, V. P. Pawar / Bhagyashree Kunte / Srinivas Tumuluri, 2022, 1st Edition, Oxford University Press.

11	Internal Continuous Assessment: 40%	Semester End Examination : 60%																																	
12	Continuous Evaluation through: The Continuous Evaluation will have components as follows: <table><tr><th>Sub-components</th><th>Maximum Marks</th><th>Conditions for passing</th></tr><tr><td>1) Assignment/Case Study/Current Affairs Diary/ Field Study/Business Plan / Project</td><td>10</td><td rowspan="3">A learner must be present for each of the sub-components.</td></tr><tr><td>2) MCQ Based Test</td><td>10</td></tr><tr><td>Total</td><td>20</td></tr></table>			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																						
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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. <table><tr><th colspan="2">Question Number</th><th>Nature of Questions</th><th>Maximum Marks</th></tr><tr><td rowspan="4">1)</td><td></td><td>Attempt any 2 of the following: (From Module I) (5 marks each)</td><td rowspan="4">10</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 rowspan="4">2)</td><td></td><td>Attempt any 2 of the following: (From Module II) (5 marks each)</td><td rowspan="4">10</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 rowspan="3">3)</td><td></td><td>Attempt the following: (From Entire Syllabus) (5 marks each) (Approach Based Questions)</td><td rowspan="3">10</td></tr><tr><td>a)</td><td></td></tr><tr><td>b)</td><td></td></tr></table>			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)	
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**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 II)
Introduction to Microeconomics II

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 II)

Introduction to Microeconomics II

Sr. No.	Heading	Particulars
1)	Description of the course	This course aims to develop students' understanding of microeconomic concepts, focusing market structures, and decision-making. It explores principles of business economics and competitive and non-competitive market scenarios to enhance analytical skills for managerial decision-making and foster insights into the role of economic theories in real-world business applications.
2)	Programme	B.Com.
3)	Semester	II
4)	Course/ Subject	Introduction to Microeconomics II
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) evaluate market structures and the implications of competitive and non-competitive markets on business strategies.		
2) analyse the impact of market power on pricing, competition, and consumer welfare in various market scenarios.		
Course Outcomes: Upon completion of this course students will be able to:		
1) critically assess the role of elasticity, pricing strategies, and market power in shaping managerial decisions.		
2) formulate competitive and strategic decisions based on insights into market behaviour and structures.		

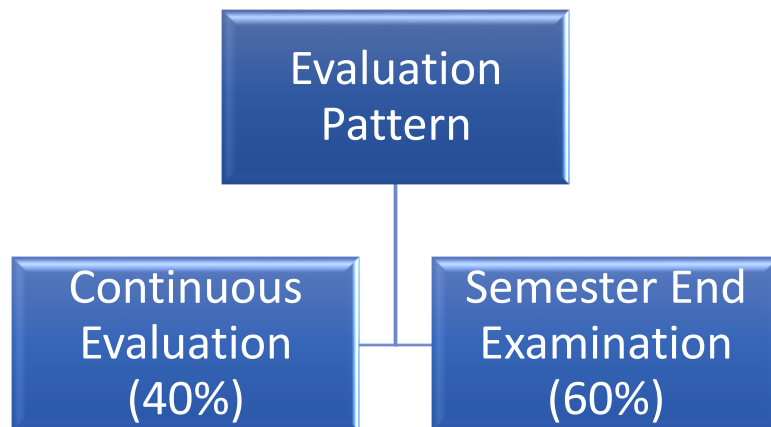
B.COM PROGRAMME
BUSINESS ECONOMICS MINOR SEMESTER II
2 CREDITS WEF AY 2025-2026

Module	Topics	Subtopics
Module I: Business Decisions in Competitive Markets	A) Market Structure and Competition	• Market Structure and Degree of Competition • Concepts of Revenue • Meaning, Features, and Importance of Perfect Competition • Demand Facing a Price-Taking Firm
	B) Profit Maximisation in Competitive Markets	• Profit Maximisation in the Short-Run: Earning Positive Profit and the Shut-Down Point • Long-Run Analysis of a Perfectly Competitive Firm • Is Competition Always Good?
Module II: Business Decisions for Firms with Market Power	A) Understanding Market Power	• Meaning of Market Power • The Lerner Index • Measurement of Market Power: Market Concentration Ratios, Herfindahl-Hirschman Index (HHI), and Cross-Price Elasticity of Demand. • Barriers to Entry: Barriers Created by Government, Economies of Scale, Essential Input Barriers, Brand Loyalties, Consumer Lock-in, Network Effects and Sunk Cost
	B) Market Power in Different Structures	• Monopoly: Meaning, Features, and Causes (Monopoly Resources, Government-Created Monopolies, and Natural Monopolies) • Welfare Costs of Monopolies • Monopolistic Competition: Meaning, Features, Welfare Impacts, and the Role of Advertising • Oligopoly: Meaning, Features and the role of strategic decision making.

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.

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 - II

(Semester – II)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: Business Mathematics - II

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 (2 credit = 30 Hours for Theory and 30 Hours of Practical work in a semester)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: 1. To enable the students to understand the basic concepts of derivatives and the related functions including their definitions, characteristics. 2. To enable the students to understand the Concepts and Components of Time Series, Index Numbers and its Types. 3. To enable the students to understand the concept of Simple interest and compound interest. 4. To enable the students to understand the basic definitions used in correlation and regression.	
8	Course Outcomes: 1. Students gained a deep understanding about the different rules of derivatives 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 on Time series and Index numbers 3. Students will be able to apply their knowledge to solve the problem based on Interests and annuities 4. Students gain a deep understanding of fundamentals of correlation and regression	
9	Modules	
	Modules I: Functions, Derivatives and their applications (15 Hours)	
	• Concept of real functions: Constant function, Linear function, x^n, e^x, a^x, $\log x$. • Demand, Supply, Total Revenue, Average revenue, Total Cost, Average Cost and Profit function. Equilibrium Point, Break-even point. Derivatives of functions: Derivative as rate measure, Derivative of x^n, e^x, a^x, $\log x$. • Rules of Derivatives, Scalar multiplication, sum, difference, product, quotient (statements only), Simple problems, Second order derivatives. • Applications: Marginal Cost, Marginal Revenue, Elasticity of demand, Maxima and minima for functions in Economics and Commerce.	

	Module II: Interest and Annuity (15 Hours) • Interest: Simple interest, Compound Interest (Nominal & Effective rate of interest) Calculations involving up to 4 time periods. • Annuity: Annuity immediate and its present value, Future value • Equated Monthly Instalments (EMI) using reducing balance method & amortization of loans. Stated annual rates and Effective annual rate, • Perpetuity and its present value. Simple problems involving up to 4 time periods
	Module III: Bivariate Linear Correlation and Regression (15 Hours) • Correlation Analysis: Meaning, types of correlation, determination of correlation, scatter diagram, Karl Pearson's method of correlation coefficient (excluding Bivariate Frequency Distribution Table) • Spearman's Rank Correlation Coefficient , Correlation for repeated ranks • Regression Analysis: Meaning, Concept of Regression Equations, Slope of Regression Line and its interpretation of Regression Coefficients (excluding Bivariate Frequency Distribution Table) Relationship Between Coefficient of Correlation and Regression Coefficients, • Finding the Equations of Regression Lines by Method of Least Squares. Module IV: Time Series and Index Number (15 Hours) • Concepts and Components of Time Series Representation of Trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Square Method (Linear Trend only) • Concepts and Components of Time Series Representation of Trend by Freehand Curve Method, Estimation of Trend using Moving Average Method and Least Square Method (Linear Trend only) • Concept and usage of Index Numbers, Types of Index Numbers, Aggregate And Relative Index Numbers, Laspeyer's, Paasche's , Dorbish and Bowley's ,Marshall and Edgeworth's and Fisher's Ideal Index Numbers, Cost of Living Index Numbers, Concept of Real Income
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	

Approved by the Academic Council on 8-3-24 item no.
Approved by the BoS in Environmental Studies and Foundation Course on 7-3-24 item no. 04

As Per NEP 2020

Tolani College of Commerce (Autonomous)



Title of the Course: Tourism Management

Name of the Programme: Bachelor of Commerce

Semester II

Syllabus for 2 credit Course

From the academic year- 2024-2025

Name of the Course: Tourism Management

Sr. No.	Heading	Particulars
1	Description the course:	The course is an introductory about tourism management. It shall enable the learners to gain an overview of tourism industry. It shall cover the planning, organisation and marketing of tourism. It also encompasses Customer Relationship Management.
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: By end of this course learners should be: 1. introduced to tourism sector. 2. able to understand the management aspects involved in tourism	
8	Course Outcomes: The learners shall: 1. get an overview of tourism industry 2. be introduced to the concepts of tourism planning and marketing	

9	Module 1: Introduction to Tourism (15 Hours) Basics of Tourism: Concepts, Types and Significance of Tourism Motivation and Risks in tourism: Scope and Motives of Tourism, Risk in Tourism Factors affecting Tourism: Environmental and Socio-economic Factors, Historical, Cultural and Ethnical, Educational and Political Factors Tourism development in India: Evolution, Social & Electronic Media and its impact on tourism, Growth of tourism in India Module 2: Planning and Marketing in Tourism (15 Hours) Planning: Concept, Need and Importance, Process, Approaches Organising: Concept, Need and Importance, Allocation of resources Marketing: Concept, Elements, Segmentation, Integrated Marketing Communications (IMC) Customer Relationship Management: Concept, Need and Importance, Process, SQM
10	Reference Books: - Bala Usha (1988) – Tourism in India, Policy and Perspective, Arushi Publishers, New Delhi - Batra K. L. (1990) – Problems and prospects of Tourism. Printwell Publisher, Jaipur - Bhatia A. K. (1986) Tourism Development- Principles and Practices, Sterling Publishers Pvt. Ltd., New Delhi. - Chopra Sunita (1991)- Tourism Development of India, Ashish Publishing House, New Delhi - Khan R.R. (1980) - Transport Management, Transport Himalaya Publishing House, Mumbai - Matheson, Alistair and Wall Geoffery (1983) –Tourism- Economic, Physical and social Impact, Orient Longman, London. - Sharma K. K. (2000) Planning for Tourism, Samp and Sons, New Delhi.
11	Other Readings: - Maharashtra Tourism Policy 2016 - National Tourism Policy 2022 - India Tourism Statistics at a Glance 2019
12	Websites: http://tourism.gov.in/market-research-and-statistics https://doi.org/10.18111/9789284421152 https://www.unwto.org/world-tourism-barometer-n18-january-2020 https://www.india.gov.in/spotlight/encouraging-inbound-tourism-tourist-visa-arrival-tvoa-scheme https://www.indiastat.com/tourism-data/29/domestic-tourists/29340/stats.as https://www.unwto.org/ https://www.pata.org/ https://www.iata.org/ https://www.uftaa.org/ https://itdc.co.in/ https://www.maharashtratourism.gov.in/

13	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
14	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
15	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 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- II

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 II

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Foundation Course- II

Sr. No.	Heading	Particulars
1	Description the course:	The comprehensive course is designed to equip participants with the essential knowledge and skills needed to excel in competitive exams. It focuses not only on the academic aspects but also emphasises the development of crucial soft skills that play a pivotal role in achieving success in various competitive arenas. The nature of the course provides learners with a good foundation in both the academic knowledge and the soft skills essential for success in various competitive environments. The course ensures that learners can apply their knowledge and skills to enhance their overall competitiveness in the job market or educational pursuits.
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: 1. acquire basic information about the competitive exams. 2. develop soft skills essential for success in competitive exams	
8	Course Outcomes: The learners shall: 1. become aware about the various competitive exams for career enhancement 2. be familiarised with the basics of stress and time management techniques useful in everyday life.	

9	Module 1: Introduction to Competitive Exams (15 Hours) Examinations conducted for entry into professional courses: Graduate Record Examinations (GRE), Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test (SAT), TOEFL, ACT, PTE, CET Exams conducted for entry into teaching profession: NET, SET, CTET and MAHATET. Examinations conducted for Government jobs: UPSC, MPSC, SSC Examinations for Entrance in Banking and Insurance sector: Banking- IBPS, SBI, RBI and NABARD; Insurance- LIC, IRDA and NIACL Module 2: Soft Skills Required for Competitive Exams (15 Hours) Information on areas tested: Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking Motivation: Concept, Theories- Maslow, Herzberg, Gregor X and Y, and ERG Theory, Types of Motivation. Goal-Setting: Types of Goals, Step in Goal setting, SMART Goals, Covey's concept of human endowment. Time Management: Meaning, Need for time management, Issues related to time management, Effective Strategies for time management, Tools for time management
10	Reference Books: - Bhatnagar Mamta and Bhatnagar Nitin, Effective Communication and Soft Skills, Pearson India, New Delhi, 2011 - Singh, Ashok Kumar, Science and Technology for Civil Service Examination, Tata McGraw Hill, New Delhi, 2012. - Thorpe, Edgar, General Studies Paper I Volume V, Pearson, New Delhi, 2017.
11	Websites: https://www.gmac.com/gmat-other-assessments/about-the-gmat-focus-edition/exam-overview https://www.ets.org/show-english-ability.html https://iimcat.ac.in/per/g01/pub/756/ASM/WebPortal/1/index.html?756@@1@@1 https://cetcell.mahacet.org/cet/ https://upsc.gov.in/ https://mpsc.gov.in/examination_syllabus?m=18 https://www.ugcnetonline.in/syllabus-new.php https://ugcnet.nta.nic.in/ https://setexam.unipune.ac.in/ https://www.ets.org/gre/test-takers/general-test/about.html https://www.mindtools.com/a5ykiuq/personal-goal-setting https://www.mindtools.com/a4wo118/smart-goals https://www.ibps.in/

12	Internal Continuous Assessment: 40%	Semester End Examination: 60%		
13	Continuous Evaluation through:	Class Test or		10 marks
		Fieldwork-based project work and report or assignment or presentation or report-writing or article/ book review or topic-based activity		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.	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 - II

(Semester II)

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 Business Administration (Logistics)

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

Name of the Course: Communication Skills in English - II

Sr. No.	Heading	Particulars
1	Description of the course : Including but Not limited to :	This course cultivates English Communication dexterity spanning interview dynamics, meeting essentials, and varied business correspondence. Constructive professional discussions and proficiency in crafting impactful documents, essential for success in the professional arena.
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 learners to the employability skills and the dynamics of workplace communication. 2. To familiarize learners with diverse types of business correspondence and to instill LSRW skills required for successful professional life.	
8	Course Outcomes: 1. Ability to understand the principles and strategies of employability and workplace communication to contribute constructively in professional life. 2. Ability to demonstrate proficiency in crafting and interpreting different business correspondence and apply LSRW in the professional realm for successful engagement.	

9	Module 1: Corporate Dynamics (15 Hours)
	1. Interviews: ▶ Preparing for an Interview - Interviewer and Interviewee ▶ Types of Interviews - Selection, Appraisal, Grievance, Exit, Online ▶ Techniques/ strategies for facing interviews effectively
	2. Meetings: Communication on Online platforms ▶ Need and Importance of Meetings in corporate settings ▶ Role of the Chairperson and Participants ▶ Conducting effective meetings: Planning, Preparation, Participation and follow-up
	3. Effective Document Management and Communication: ▶ Importance of Summarisation and record keeping ▶ Drafting of Notice, Agenda & Resolutions ▶ Preparing Minutes of Meeting and Action Taken Reports
	Module 2: Business Correspondence (15 Hours)
	1. Reports and Business Proposals: ▶ Meaning, Purpose and Types of Business Reports and Proposal ▶ Drafting Investigative Reports ▶ Drafting Business Proposals
	2. Trade Letters: ▶ Letters of Inquiry ▶ Order Letter ▶ Letters of Complaints, Claims, Adjustments
	3. Email Correspondence: ▶ Email as channel for formal correspondence ▶ Sales letter via Emails ▶ Understanding etiquette and ethics in digital correspondence
10	Reference Books: ● Gupta, Anand Das. Ethics, Business and Society: Managing Responsibly. 2010. ● Kamin, Maxine. Soft Skills Revolution: A Guide to Connecting with Compassion for Trainers, Teams, and Leaders. 2013 ● Lesiker, Flatley, Rentz, Lentz, and Pande. Business Communication: Connecting in a Digital World. 13th edn., 2015. ● Luck, Susan L. Zen and the Art of Business Communication: A Step-by-Step Guide to Improving Your Business Writing Skills. 2016. ● Adler, Ronald B., Jeanne Marquardt Elmhurst, and Kristen Lucas. Communication at Work: Principles and Practices for Business and the Professions. 12th ed., McGraw-Hill Education, 2017. ● Roberts, Tim, and Tony Alessandra. The New Art of Managing People. 2016

11	Internal Continuous Assessment: 40%	Semester End Examination : 60%
12	Continuous Evaluation through: (20 marks)	Mock Interviews/ Mock Meetings/ Presentation/ Drafting Notice, Agenda & Resolutions/ Drafting Business Proposals/ Class test
13	Format of SEE Question Paper: (30 marks)	
	Question No.	Maximum Marks
	Q-1	10 Marks
	Nature of Question	
	Short notes: (attempt any 2 of 3)	
	a)	
	b)	
	c)	
	Q-2	10 Marks
	Draft the following: (attempt any 2 of 4)	
	a) Letter of Inquiry	
	b) Letter of Order	
	c) Letter of Complaint/Claim/Adjustment	
	d) Sales/Promotional Email	
	Q-3	10 Marks
	Answer any one of the following: (attempt any 1 of 2)	
	a) Draft a Business Report/Business Proposal	
	Or	
	a) Case Study	5 marks
	b) Summarization	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. 02

As Per NEP 2020

Tolani College of Commerce **(Autonomous)**



Title of the Course: Environmental Studies- II

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 II

Syllabus for 2 Credit Course

From the academic year- 2026-2027

Name of the Course: Environmental Studies- II

Sr. No.	Heading	Particulars
1	Description the course:	The course is an introductory inter-disciplinary course to understand impacts of human actions on environment. It is an attempt to understand the future impacts by learning from the past and present actions.
2	Vertical:	Value Education 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. aware about the human interventions for environment protection 2. familiar with the mechanisms for environmental protection in India	
8	Course Outcomes: The learners shall be able to: 1. hold a rational attitude towards sustainable development 2. a develop a sense of environmental responsibility	

9	Module 1: Sustainable Development and Way forward (15 Hours) Sustainable Development: Definition, Need, Importance of Sustainable Development; Origin and Evolution of Sustainable Development Goals (SDGs) Environmental Management: Need, Importance and Relevance, ISO 14000, Carbon Banks and Carbon Credits; Corporate Social Responsibility: Concept, Need and Importance Disaster Management: Definition; Types of disasters; Effects of disaster; Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness. Environment Education: Definition, Scope, Importance, Principles, Methods, Concept of Education for Sustainable Development Module 2: Environment Protection in India (15 Hours) Environmental Movements in India: Chipko Movement, Appiko Movement, Save Narmada Movement, Save Western Ghat, Save Jaitapur and Save Aarey Environmental Laws in India: Constitutional Provisions for environment protection; Law-Water (Prevention & Control of Pollution) Act, 1974, Air (Prevention & Control of Pollution) Act, 1981, Wildlife Protection Act, 1972, Forest Conservation Act, 1980, Environmental Protection Act, 1986 Protected Areas in India: Definition and concept, Importance, Types of Protected Areas, Some of Protected Areas in India, Protected Areas Network Conservation Initiatives in India: Concept, Need of conservation; Institutions and NGOs in the field of conservation India; Conservation initiative in India- National Solar Mission, Project Tiger, Project Elephant, Project Vulture, Project Cheetah, Project Mahseer, Project Bustard
10	Reference Books: - Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p - McKinney M.L. & Schoch R.M., 1998: Environmental Science, Jones & Bartlett Publishers, London - Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. - Murthy, D. B. N., Disaster Management: Text and Case Studies, Deep and Deep - Negi S.S. (1993) Biodiversity and its Conservation in India, Indus Publications, New Delhi - Odum E.P. (1971): Fundamentals of Ecology, W.B. Saunders, Philadelphia - Parsuraman, S., and Unnikrishnan, ed., India Disasters Report II, Oxford, New Delhi, 2013 - Publications, New Delhi, 2013. - Rajgopalan C (2015): Environmental Studies. Oxford University Press - Rao K.L. 1975: India's Water Wealth, Orient Longman Ltd. New Delhi - Reza, B. K., Disaster Management, Global Publications, New Delhi, 2010.
11	Other Readings: - Down to Earth, Centre for Science and Environment - 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:

1. <https://unfccc.int/>
2. <https://www.cbd.int/>
3. <https://cpcb.nic.in>
4. <https://mpcb.gov.in>
5. <https://shoalconservation.org/project/project-mahseer/>
6. <https://www.wwfindia.org/>
7. <https://www.bnhs.org/>
8. <https://www.iucnredlist.org/>
9. <https://wii.gov.in/>

13	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
14	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
15	Format of Question Paper:		
	Question Number	Nature of Questions	Maximum Marks
	1)	Attempt any THREE of the following: (From Module I)	15
	A.		
	B.		
	C.		
	D.		
	2)	Attempt any THREE of the following: (From Module II)	15
	A.		
	B.		
	C.		
	D.		

Signatures of Team Members

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

As Per NEP 2020

AC –
Item No. –

Tolani College of Commerce (Autonomous)



Title of the Course: Fundamentals of Human Skills Semester II

	Programmes:
1	Bachelor of Commerce (B.Com)
2	B.Com in Accounting and Finance (BAF)
3	B.Com in Banking and Insurance (BBI)
4	B.Com in Financial Markets (BFM)
5	Bachelor of Science in Information Technology (B.Sc.IT)
6	Bachelor of Commerce (Taxation and Auditing)

Syllabus for 2 credits

From the academic year-2024-2025

Name of the Course: Fundamentals of Human Skills

Sr. No.	Heading	Particulars
1	Description the course :	Learners will acquire the essential abilities needed to thrive in various personal and professional contexts. These skills enable individuals to communicate effectively, collaborate with others, manage their emotions and relationships, and adapt to changing situations. Understanding human skills helps people confidently handle social interactions, form strong connections with others, and reach their goals faster and more effectively.
2	Vertical :	Co-Curricular Course
3	Type :	Theory
4	Credit:	2 credits
5	Hours Allotted :	30 Hours
6	Marks Allotted:	50 Marks
7	Course Objectives: 1. To comprehend the concept of individual behaviour, personality and attitude, Johari window, perception and team effectiveness. 2. To explore organisational culture, Motivation at workplace and Organisational Stress.	
8	Course Outcomes: 1. Learners will be able to understand the factors contributing to individual differences, personality and attitude, Johari window, perception and team effectiveness. 2. Learners will acquire knowledge of organisational culture, workplace motivation, and organisational stress.	

9	
	Module: 1 Understanding of Human Nature and Group Behaviour (15 Hours) • Individual Behaviour: Concept of a human, individual differences, factors affecting individual differences and Influence of environment. • Personality and attitude: Determinants of personality, Personality traits theory, Big five model, Personality traits important for organisational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities, Concept of understanding self through Johari Window. • Perceptions: Introduction, Definitions, Determinants of Perception, Errors in Perception, Perception and its Impact on Organizations. Group Dynamics: Nature, types, group behaviour model (roles, norms, status, process, structures). Team effectiveness: nature, types of teams and ways of forming an effective team. Setting goals. Organizational processes and system.
	Module 2: Organizational Culture , Motivation and Organizational Stress (15 Hours) • Organizational Culture: Characteristics of organizational culture. Types, functions and barriers of organizational culture and ways of creating and maintaining effective organisation culture. • Motivation at workplace: Concept of motivation Theories of motivation in an al set up. A.Maslow Need Heirachy, F.Hertzberg Dual Factor, Mc.Gregor theory X and theory Y. Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace. • Organizational Stress: Introduction, Definition, The Nature of Stress, The Effects of Stress , Causes of Stress and Stress Management.

10	References: • John W.Newstrom and Keith Davis, al behaviour, Tata McGrawhill, 2014. • Fred Luthans, al behaviour, McGrawhill,New York, 2011. • K.Aswathappa, al behaviour, Himalaya Publishing House, 2010. • Koontz,Harold, Essentials of management, Tata McGrawhill, 2013.							
11	Continuous Evaluation							
12	Continuous Evaluation through: <table><tr><th>Component</th><th>Total Marks</th></tr><tr><td>1)Assignment/Case Studies / Presentation/ /Project</td><td>50 Marks</td></tr><tr><td>Total</td><td>50 Marks</td></tr></table>		Component	Total Marks	1)Assignment/Case Studies / Presentation/ /Project	50 Marks	Total	50 Marks
Component	Total Marks							
1)Assignment/Case Studies / Presentation/ /Project	50 Marks							
Total	50 Marks							

**Signatures of Team
Members**

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