AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Accountancy and Financial Management-III (Partnership and Introduction to Company Accounts)

(Semester – III)

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-III
(Partnership and Introduction to Company Accounts)

Sr. No.	Heading	Particulars
1	**Description of the course:**	This course helps in understanding the dissolution of partnership firm, financial performance and position of a partnership business and explores the accounting aspects of amalgamation. The course also introduces the structure and components of company financial statements.
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	4 Credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives:** 1. To equip students with knowledge of the legal and procedural steps in dissolving a partnership, including business termination and settlement of liabilities 2. To familiarize students with the principles and steps involved in preparing final accounts of a partnership firm. 3. To introduce the legal, financial, and accounting procedures involved in the amalgamation process. 4. To familiarize learners with the key components of financial statements enabling to analyze and interpret a company's financial performance and position	
8	**Course Outcomes:** 1. The learner will be able to calculate the distribution of funds after dissolution of partnership firm. 2. The learner will gain proficiency in analyzing and preparing comprehensive financial statements for partnership firms. 3. The learner will be able to record transactions relating to the amalgamation process in the books of the vendor firms and purchasing firm. 4. The learner will be able to prepare basic financial statements by identifying and interpreting significant components determining the financial structure of a Company.	
9	**Modules**	
	Module 1: Piecemeal Distribution of Cash (15 Hours)	
	• Meaning • Excess Capital Method only • Asset taken over by a partner • Treatment of past profits or past losses in the Balance sheet • Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities • Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method	
	Module 2: Partnership Final Accounts based on Adjustment of Admission or	

	Retirement/Death of a Partner during the year (15 Hours)
	• Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. • Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. • Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.
	Module 3: Amalgamation of Firms (15 Hours)
	• Realization method only • Calculation of purchase consideration • Journal / ledger accounts of old firms • Preparing Balance sheet of new firm • Adjustment of goodwill in the new firm • Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms
	Module 4: Introduction to Company Accounts (15 Hours)
	• Formation of companies • Debentures, Share Capital, Reserve and Surplus • Statement of Profit and Loss • Balance Sheet
10	**Reference Books:** 1. Ashish K. Bhattacharyya – "Financial Accounting for Business Managers", Prentice Hall of India Pvt. Ltd. 2. Shashi K. Gupta – "Contemporary Issues in Accounting", Kalyani Publishers. 3. R. Narayanaswamy – "Financial Accounting", Prentice Hall of India, New Delhi 4. Ashok Sehgal – "Fundamentals of Financial Accounting", Taxmann's Publishers 5. Ahmed, Naseem, Ashok Sharma, and Rajendra Kumar. Corporate Accounting. Delhi. ANE'S Book Pvt Ltd, 2013. 6. Dr Bansal KM. Corporate Accounting 1st ed Delhi. Tan Print Pvt Ltd, 2017. 7. Dr. Maheshwari, S. N. Advanced Accountancy. Revised ed., Daryaganj, New Delhi Sultan Chand and Sons, 2007. 8. Dr. Maheshwari, S. N. Advanced Accountancy, Volume I. 9th ed., Daryaganj New Delhi Vikas Publishing House Pvt Ltd,.2018. 9. Dr. Sehgal, Ashok, and Dr. Deepak Sehgal. Advanced Financial Accountancy. 6th ed., Delhi Taxmann Allied Services, 2016. 10. Goyal, Bhushan Kumar. Fundamental of Corporate Accountancy: Volume I, Delhi. International Book House Pvt Ltd, 2013.

Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Online MCQ Objective Test	10

Attendance is Compulsory for MCQ Objective Test

Semester End Examination Question Paper Pattern

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

Q. No.	**Particular**	**Marks**
Q-1	A. Practical Question (Module – I) OR B. Practical/ Theory Question (Module – I) C. Practical/ Theory Question (Module – I)	**15 Marks** **08 Marks** **07 Marks**
Q-2	A. Practical Question (Module – II) OR B. Practical/ Theory Question (Module – II) C. Practical/ Theory Question (Module – II)	**15 Marks** **08 Marks** **07 Marks**
Q-3	A. Practical Question (Module – III) OR B. Practical/ Theory Question (Module – III) C. Practical/ Theory Question (Module – III)	**15 Marks** **08 Marks** **07 Marks**
Q-4	A. Practical Question (Module – IV) OR B. Practical/ Theory Question (Module – IV) C. Practical/ Theory Question (Module – IV)	**15 Marks** **08 Marks** **07 Marks**

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

Signature of Team Members

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

AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course:

Commerce III – Management Functions and Challenges

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

Syllabus for 4 Credits Course

From the academic year: 2024-2025

Name of the Course: Commerce III – Management: Functions and Challenges

Sr. No.	Heading	Particulars
1	**Description the course:**	The course provides an overview of management and its evolution. It examines management functions of planning, organizing, leading, and controlling and its impact on the business organization. It discusses necessary skills and functions required for efficient manager in contemporary business environment.
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	4 credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives**: The objective of the course is to: 1. Make the learners aware about conceptual knowledge and evolution of management. 2. Familiarise the learners with the concepts of planning and decision making. 3. Enable the learners to understand the various forms of structures available to an organisation. 4. Propose the application of leadership styles, principles of coordination and techniques of controlling in an organizational set up.	
8	**Course Outcomes**: After completion of the course, the learners are expected to: 1. Know the concepts, functions of management, evolution of management thoughts and be able to compare ancient and modern approach. 2. Apply the process of planning and able to use decision making techniques while making decisions. 3. Relate the concept of organising for effective functioning of a management. 4. Diagnose various styles and qualities of efficient leadership and demonstrate the techniques for controlling and coordination.	

9	**Module 1: Introduction to Management (15 hours)**
	• **Management:** Concept, Nature, Functions, Managerial Skills & Competencies, Role of Managers in the 21st Century • **Evolution of Management Thoughts:** Classical Appraoch: F. W. Taylor's Scientific Management, Henry Fayol's Principles of Management, Neo-Classical Approach: Elton Mayo's Hawthorne experiments • Modern Management Appraoch: Peter Drucker's Dimensions of Management, Systems Approach, Contingency Approach, and Dr. C K Pralhad's Bottom of the Pyramid (BOP) Strategy
	Module 2: Planning and Decision Making (15 hours)
	• **Planning:** Steps, Importance, Components and Importance of Coordination • **M.B.O.:** Process, Advantages, Management by Exception - Advantages; Management Information System- Concept, Components • **Decision Making:** Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.
	Module 3: Organising (15 hours)
	• **Organising:** Steps, Organisation Structures – Line Organisation, Line & Staff Organisation, Matrix Organisation, Committee Organisation, Virtual Organisation and Formal v/s Informal Organisation. • **Departmentalisation:** Meaning, Bases and Significance of Departmentalisation, Span of Management - Factors Influencing Span of Management, Tall and Flat Organisation, Graicunas Theory of Span of Management • **Delegation of Authority:** Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation: Factors Influencing Decentralisation, Centralization v/s Decentralisation
	Module 4: Directing and Controlling (15 hours)
	• **Motivation:** Concept, Importance, factors influencing motivation, Ancient Indian techniques of motivation. • **Leadership:** Concept, Functions, Styles, Qualities of a good leader, Leadership strategies of Chhatrapati Shivaji Maharaj. • **Controlling:** Concept, Steps, Essentials of good control system, Techniques of Controlling

10	**Reference Books:** 1. Gene Burton, Manab Thakur, Management Today Principles & Practice, Tata McGraw Hill Publishing Co. Ltd., 2012 2. Heinz Weihrich & Harold Koontz, Management: Global Prospective, Tata McGraw-Hill Publishing Co. Ltd., 15th edition, 2019 3. James A. F. Stoner, Management, Prentice Hall Incorporation, 4th edition, 1989 4. Neeru Vasisth & Vibhuti Vasisth, Principles of Management, Taxman Publications (P.) Ltd., 2022 5. Peter F. Drucker, Management –Task, Responsibilities, Practices, Butterworth Heinemann Ltd., 1999 6. Ramasamy T. Principles of Management, Himalaya Publishing House, 2014 7. Viswanathan Rajeesh, Bhat K.Shridhara. Principles Of Management : Concepts & Cases Mumbai Himalaya Publishing House 2010	
11	**Internal Continuous Assessment: 40%**	**Semester End Examination :60%**
12	**Continuous Evaluation through:** The Continuous Evaluation will have components as follows:	

Component	Details	Total marks	
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	**15**	A learner must be present for each of the sub-components.
II	Presentation of Component I	**15**	
III	One Periodical Test	**10**	
	Total	**40**	

13 **Format of Question Paper:** for the Semester End Examination

Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Question No	Particulars	Marks
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks

	Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
	Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
	Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
	Q-5	Attempt the following: (Entire Syllabus) Approach Based Question (6 marks) Short Notes (any 2 out of 3) (6 marks)	12 Marks

Signatures of Team Members

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

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Tolani College of Commerce (Autonomous)
तोलानी वाणिज्य महाविद्यालय (स्वायत्त)
(Sponsored and Managed by Tolani Education Society, Mumbai - 400 021)
(Recognised Linguistic (Sindhi) Minority Institution, Affiliated to University of Mumbai)
Re-Accredited (3rd Cycle) by N.A.A.C. with 'A' Grade (CGPA 3.03)

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Approved by the Academic Council on: 20-11-2025 Item No. 6

Approved by the BoS in Business Economics on: 06-11-2025 Item No. 6

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

Knowledge is Supreme

Business Economics Semester III
Macroeconomics for Business Decisions.

Programme: B.Com, B.Com in Accounting and Finance, B.Com in Management Studies, B.Com in Banking and Insurance, B.Com in Financial Markets, B.Sc. in Information Technology, B.Com in Taxation and Auditing.

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

Title of the Course: Business Economics Semester III

Macroeconomics for Business Decisions.

Sr. No.	Heading	Particulars
1)	Description the course	This course introduces students to the fundamental principles of macroeconomics with a focus on commerce and finance. It covers national income accounting, theories of income determination, consumption and investment behaviour, and the role of money and banking in economic stability. Students learn to interpret macroeconomic indicators, understand policy debates, and analyse issues such as inflation, business cycles, and digital finance, linking theoretical models with real-world applications and global economic trends.
2)	Programme	B.Com, B.Com Accounting and Finance, B.Com Management Studies, B.Com Banking and Insurance, B.Com Financial Markets, B.Sc. Information Technology, B.Com in Taxation and Auditing.
3)	Semester	III
4)	Course/ Subject	Business Economics: Macroeconomics for Business Decisions.
5)	A.Y.	2026-2027 (freshly introduced)
6)	Vertical:	Minor
7)	Type:	Theory
8)	Credits:	04
9)	Hours Allotted:	60
10)	Marks Allotted:	Total Marks: 100 Continuous Evaluation Marks: 40 Semester End Examination Marks: 60

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

1) understand the basic concepts, scope, and tools of macroeconomics and their relevance to commerce, management, and finance.
2) methods of measuring national income and the importance of welfare indicators in assessing economic performance.
3) with the Classical and Keynesian theories of income determination and the behavioural aspects of consumption, saving, and investment.

4) understand the functioning of the monetary system, the role of banking institutions, and the management of inflation and business cycles.
Course Outcomes: Upon completion of this course students will be able to: 1) explain key macroeconomic variables, compare major schools of thought, and apply basic macroeconomic models to interpret economic trends and policy debates. 2) compute and interpret national income aggregates, identify measurement challenges, and evaluate welfare using indicators such as HDI, PQLI, and Green GDP with reference to India and global data. 3) analyse the equilibrium level of income using the Keynesian and IS–LM frameworks, understand the role of investment and innovation, and interpret the phases and effects of business cycles. 4) describe the process of money creation, examine the role of the RBI and monetary policy tools, assess the impact of fintech and digital finance, and evaluate how monetary policy promotes price stability and growth.

Syllabus in Detail

Module I: Introduction to Macroeconomics (15 hours)	
1. Introduction to Macroeconomics.	a) Meaning, scope, and importance. b) Relevance for commerce, management, and finance. c) Limitations of macroeconomic analysis.
2. Evolution of Macroeconomic Thought.	a) The Classical school. b) Keynesian, Monetarist, Neo-Classical, Supply-Side, and Modern views. c) Role in contemporary policy debates.
3. Scope and Tools of Macroeconomic Analysis.	a) Key macroeconomic variables: output, income, employment, prices, and interest rates. b) The interactions between output, employment, income, and prices and their impact on economic stability. c) Application of macroeconomic models and data in economic analysis and forecasting.
Module II: National Income and Economic Welfare (15 hours)	
1. National Income Accounting and Circular Flow.	a) Meaning and importance of national income b) Concepts: GDP, GNP, NDP, NNP, at Market Price and Factor Cost. c) Circular Flow of Income in two-, three-, and four-sector models.
2. Methods and Issues in Measurement.	a) Product, Income, and Expenditure methods. b) Value-added approach and problem of double counting. c) Difficulties in national income estimation and interpretation for policy and business analysis.
3. Beyond GDP: Measuring Welfare and Sustainability	a) Limitations of GDP as a welfare measure. b) Indicators of human and environmental progress: HDI, PQLI, Green GDP, and Environmentally Adjusted NDP. c) India's national income trends and international comparisons (World Bank, IMF, UNDP data)

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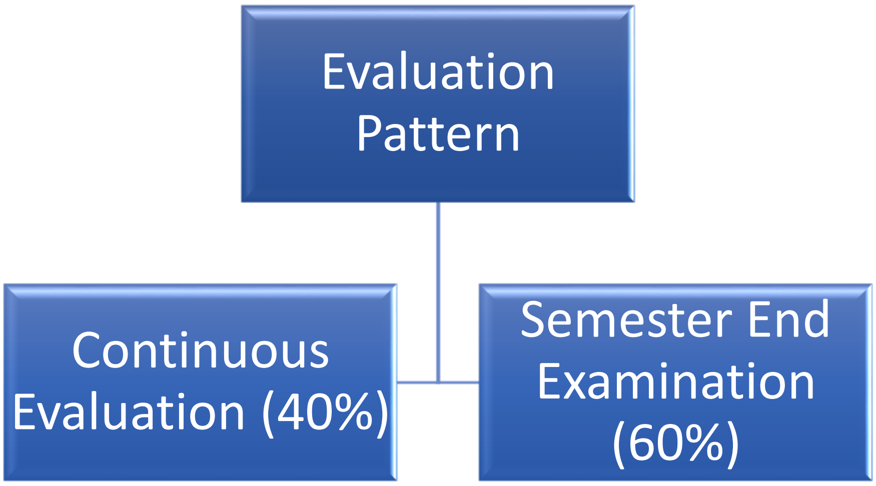
Module III: Determination of National Income, Investment, and Business Cycles (15 hours)	
1. Classical and Keynesian Approaches	a) The Classical theory: Say's Law, flexibility of wages and prices, full employment equilibrium. b) The Keynesian theory: Effective demand, aggregate expenditure, underemployment equilibrium. c) Comparison and policy implications.
2. Consumption and Investment Behaviour	a) The Keynes' Psychological Law of Consumption. b) Marginal Propensity to Consume and Save; the Multiplier. c) Determinants of investment, Marginal Efficiency of Capital, and Rate of Interest.
3. IS-LM Analysis and Innovation	a) The IS-LM framework: goods and money market equilibrium, determination of national income. b) Phases of business cycles and their impact on income, employment, and output. c) Role of innovation and creative destruction in investment, growth, and structural economic change.
Module IV: Money, Banking, and Price Stability (15 hours)	
1. Money, Monetary System, and Financial Innovation.	a) Functions and importance of money. b) Money creation process and high-powered money. c) Digital finance and fintech: impact on monetary transmission and payments systems.
2. Banking and Central Banking	a) Functions and structure of commercial banks. b) Role of the Reserve Bank of India (RBI). c) Monetary policy tools: CRR, Repo Rate, Open Market Operations.
3. Inflation, Business Cycles, and Monetary Management	a) Meaning, types, and measurement of inflation; deflation and disinflation. b) Phases of business cycles and their impact on income, employment, and output. c) Role of monetary policy in stabilising prices and smoothing business cycles.

References

1) Acemoglu, D., Laibson, D., & List, J. (2020). *Macroeconomics*. Pearson India.
2) Burda, M., & Wyplosz, C. (2022). *Macroeconomics: A European text* (8th ed.). Oxford University Press.
3) Case, K. E., Fair, R. C., & Oster, S. M. (2016). *Principles of macroeconomics* (Paperback ed.). Pearson.
4) Carlin, W., & Soskice, D. (2015). *Macroeconomics: Institutions, instability, and the financial system*. Oxford University Press.

5) Gupta, K. R. (2010). *Advanced macroeconomics* (Vol. 1). Atlantic Publishers & Distributors.
6) Gupta, K. R. (2010). *Advanced macroeconomics* (Vol. 2). Atlantic Publishers & Distributors.
7) Mankiw, N. G. (2021). *Macroeconomics* (11th ed.). Worth Publishers.
8) Mishkin, F. S. (2017). *Macroeconomics: Policy and practice* (2nd ed.). Pearson.
9) Mishra, A. (2025). *Modern macroeconomics: Bridging concepts to realities*. Sultan Chand & Sons.
10) Sikdar, S. (2022). *Principles of macroeconomics* (3rd ed.). Oxford University Press.
11) Van Reenen, J. (2023). Creative destruction for growth and change. *LSE Review of Books.* Retrieved from https://eprints.lse.ac.uk/120458/1/Van_Reenen_Creative_destruction_for_growth_and_change.pdf



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

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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: 60 **Duration: 2 hours.**

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)
Q.3	a)		MODULE III	(5)
	b)			(5)
	c)			(5)
Q.4	a)		MODULE IV	(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.

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AC- 08-04-2024
Item No: 05

Approved by the BoS in Business Law on 09-03-2024 Item No: 04

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Title of the Course: Business Law- I
Programme: Bachelor of Commerce(B.Com)- Semester : III

Syllabus for 2 Credit Course
From the academic year: 2024-2025

Name of the Course: Business Law-I

Sr. No.	Heading	Particulars
1	**Description of the course:**	The course offered is an introductory course and it focuses on legal concepts and laws that have an impact on firms and commercial activities. It integrates the student's understanding of both business law and the daily operations and legal matters of businesses. This course provides the student with a working knowledge of the legal framework within which formal business organizations must operate.
2	**Vertical:**	Open Elective
3	**Type:**	Theory
4	**Credit**:	2 Credits
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted**:	50 Marks Continuous Evaluation: 20 Semester-End: 30
7	**Learning Objectives** • This course is structured to introduce the learners to make them understand the concept of contracts that are pervasive and play a significant role in the day-to-day commercial transactions as per the law that governs them. • Many specific contracts range from contracts of Indemnity and Guarantee to Bailment and Pledge and to Agency and E- Contracts, that will make them more knowledgeable. The focus of the course would be to ingrain in the learners a critical understanding of the context and importance of such contracts from a perspective angle of economic, social and legal.	
8	**Learning Outcomes** **Will enable the learners to-** • Know the context and rationale of contracts and various types of contracts, Exhibit an understanding of the legal concepts involved in many contracts. • Know the relation such specific contracts have with their day-to-day commercial activities and their impact on the social and economic front.	
9	**Syllabus**	
	Module-1: Indian Contract Act-1872 Part-I (15 Hours)	
	• **Contract:** Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts. • **Offer and Acceptance:** Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (Sec3, 5) • **Capacity to Contract (S.10-12):** Minor, Unsound Mind, Disqualified Persons. • **Consideration (S.2 &25):** Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration, No Contracts' (S.25), Unlawful Consideration (S.23) • **Consent (Ss13, 14-18, 39, 53, 55, 66):** Agreements in which consent is not free – Coercion, Undue Influence, Misrepresentation, Fraud, Mistake. • **Void agreements (S. 24-30):** Concept, Void Agreements under Indian Contract Act.	

<table>
<tr><td></td><td>Module-2: Indian Contract Act-1872 Part-II (15 Hours)</td></tr>
<tr><td></td><td>

- **Contingent Contract (S31), Quasi Contract (Ss. 68-72), Contract of E-Contract & Legal Issues in formation and discharge of E-Contract:** Concept of Performance of Contract (S.37)
- **Modes of Discharge of Contract**, Remedies on breach of Contract (S. 73- 75)
- **Law of Indemnity & Guarantee (Ss. 124-125, Ss. 126-129, Ss.132-147):** Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity v/s Guarantee, Modes of Discharge of Surety.
- **Law of Bailment (Ss. 148, 152-154, 162, 172, 178, 178A, 179):** Concept, essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee.
- **Law of Pledge:** Concept. Essentials of valid pledge, Lien- Concept, Difference between Pledge and Len, Rights of Pawnor & Pawnee (Ss.173, 174, 177)
- **Law of Agency (Ss. 182-185, 201-209):** Concept, Modes of creation of Agency, modes of termination of Agency, rights & duties of Principal and Agent.

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<tr><td>10</td><td>

Reference Books

i. **CA(Dr).P.C.Tulsian and CA Bharat Tulsian**. Business Laws published by Sultan Chand, 2014. ISBN : 9789384319410

ii. Inderjeet Dagar and Anurag Agnihotri. Business Laws : Texts and Problems published by Sage Publications.

iii. **J.P. Sharma and Sunaina Kanojia**. Business Laws published by Bharati Law House.1st Edition 2019.

iv. **M.C. Kuchhal and Vivek Kuchhal.** Business Law published by Sultan Chand & Sons (P) Ltd Edition 2018.

v. **N.D. Kapoor, Dr Rajni Abbi, Bharat Bhushan, Rajiv Kapoor.** Business Law published by Sultan Chand & Sons (P) Ltd Edition 2019.

vi. **S. D. Geet and M. S. Patil.** Business Law published by Nirali Prakashan Pune, 6th Edition.

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<tr><td>11</td><td>Internal Continuous Assessment: 40% | Semester End Examination: 60%</td></tr>
<tr><td>12</td><td>

Continuous Evaluation through:

Sub-components	Max. Marks	Conditions for passing
1) 1st Project/ Report work	10	A learner must be present for each of the sub-components.
2) MCQ Based Test (1 MCQ of 1 mark each)	10	
Total	20	

</td></tr>
<tr><td>13</td><td>

Format of question paper

Maximum Marks: 30 Duration: 1 Hour.

All Questions are Compulsory Carrying 15 Marks each.		
Question No	**Particular**	**Marks**
Q-1	(From Module I) a. **Theory** **(08 Marks)** b. Theory (07 Marks) OR c. **Theory** **(08 Marks)** d. Theory (07 Marks)	15 Marks

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	Q-2	(From Module II) a. **Theory** **(08 Marks)** b. Theory (07 Marks) OR c. **Theory** **(08 Marks)** d. Theory (07 Marks)	15 Marks	

Important Note : 08 Marks - Theory questions will be Case Study according to Bloom taxonomy In SE Examination

Signature/s of Team Member/s

Sr.No	**Name**	**Signature**
1.	Dr. Hema Mehta	

AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course:

Advertising

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

Syllabus for 2 Credits Course

From the academic year: 2024-2025

Name of the Course: Advertising

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a comprehensive overview of advertising fundamentals and campaign planning strategies. The course covers the basics of advertising, along with an exploration of Integrated Marketing Communications (IMC) and the role of ad agencies. It also delves into the planning process, discussing campaign objectives, media planning, budgeting, and the crucial element of creativity.
2	**Vertical:**	Vocational Skill Course
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**: The objective of the course is to: 1. To highlight the role of advertising and advertising agencies for the success of brands and its importance within the marketing function of a company. 2. To equip students with the knowledge and skills necessary to plan and execute effective advertising campaigns, incorporating elements of Integrated Marketing Communications (IMC) and creativity.	
8	**Course Outcomes**: After completion of the course, the learners will be able to: 1. Analyze and evaluate different forms of advertising and classify them based on their features and objectives. 2. Determine planning advertising campaigns by applying concepts such as the DAGMAR model, media planning strategies, and creative techniques, thereby achieving measurable advertising objectives and effectively reaching target audiences.	

9	**Module 1: Introduction to Advertising (15 hours)**
	• **Advertising:** Concept, Features, Evolution of Advertising, Active Participants, Benefits of Advertising to Business firms and Consumers, Classification of Advertising, 5 M's of Advertising • **Integrated Marketing Communications (IMC):** Concept, Features, Elements, Role of advertising in IMC • **Ad Agency:** Features, Structure and Services offered, Types of advertising agencies
	Module 2: Planning Advertising Campaign (15 hours)
	• **Advertising Campaign:** Concept, Advertising Campaign Planning Steps Determining advertising objectives - DAGMAR model, Media Planning – Concept, Process, Factors to be considered • **Advertising Budgets:** Meaning, Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs, Recent trends in Advertising Budget Shifts • **Creativity:** Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization
10	**Reference Books:** 1. Batra Rajeev and et. al., Advertising Management, Prentice Hall India, New Delhi, 5th edition, 2004 2. Belch G. and Belch M., Advertising and Promotion, An Integrated Marketing Communications Perspective, Tata McGraw-Hill Publishing Company Limited, 11th edition, 2017 3. Clow Kenneth E. and et. al., Integrated Advertising, Promotion and Marketing Communications, Pearson Education Inc., 5th edition, 2012 4. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2nd edition, 2012 5. Kazmi S. H. H. and Batra Satish K., Advertising and Sales Promotions, Excel Books, New Delhi, 7th edition, 2008 6. Keller Kevin L., Strategic Brand Management, Pearson Education Incorporation, 4th edition, 2018 7. W. Ronald Lane, Kleppner's Advertising Procedure, Pearson Education India, 18th edition, 2011 8. Wells William and et. al., Integrated Advertising, Principles and Practice, Pearson Education 9Incorporation, 7th edition, 2007

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

13 **Continuous Evaluation through:**

The Continuous Evaluation will have components as follows:

Sub-components	Maximum Marks	Conditions for passing
1) Assignment/Case Study/Field Study /Business Plan / Project	10	A learner must be present for each of the sub-components.
2) MCQ Based Test	10	
Total	**20**	

14 **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. Each question has an internal choice.

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 Question)	10
	a)		
	b)		

Signatures of Team Members

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

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

अभ्यासक्रमाचे शीर्षक: मराठीची मुख्यअंशे: भाषा आणि सांस्कृतिक अंतर्दृष्टी (सेमेस्टर III)

Title of the Course: Essentials of Marathi: Language and Cultural Insights (Semester III)

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

२ क्रेडिट अभ्यासक्रम शैक्षणिक वर्ष 2024-2025 पासून

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

अभ्यासक्रमाचे शीर्षक: मराठीची मुख्यअंशे: भाषा आणि सांस्कृतिक अंतर्दृष्टी

Name of the Course: Essentials of Marathi: Language and Cultural Insights

संख्या Sr. No.	शीर्षक Heading	तपशील Particulars
1	**अभ्यासक्रमाचे विवेचन:** **हे आहे, परंतु सीमित नाही:**	हा अभ्यासक्रम विद्यार्थ्यांना मराठी भाषेचं अत्यंत महत्त्वाचं ज्ञान आणि त्याचं समृद्ध सांस्कृतिक रंग देण्यासाठी केलं आहे. मुख्य ध्येये विद्यार्थ्यांच्या मराठी व्याकरण, शब्दसंग्रह, वाचन आणि लेखन कौशलांची सुधारणा करणं आहे. या अभ्यासक्रमात, विद्यार्थ्यांना मराठी भाषेसाठी संबंधित सांस्कृतिक संरचना, इतिहास आणि साहित्याचं समजहीन मिळववंतं आहे
2	**उत्तरदिशी:**	क्षमता वाढवणारा अभ्यासक्रम
3	**अर्धवार्षिक:**	III
4	**प्रकार:**	सिद्धांत आणि व्यावसायिक
5	**आदान-प्रदान:**	2 क्रेडिट (1 व्याख्यानासाठी + 1 ट्यूटोरियल/व्यावसायिक साठी)
6	**कालावधी निर्धारित:**	30 तास
7	**गुण आवंटित:**	30 गुण
8	**पाठ्यक्रमाचं उद्देश्य:** ह्या अभ्यासक्रम समाप्तीस विद्यार्थ्यांना हे होणे आवश्यक आहे: • या समृद्ध मराठी भाषा अभ्यासक्रम आकारण विद्यार्थ्यांना भाषांतराचे सार्थक दक्षता साधण्यासाठी डिझाइन केलेला आहे, ज्यामध्ये संस्कृतीय कौशले, स्थापनात्मक कौशले, आणि अग्रगामी साहित्यिक मूल्यांकन समाहित केले जाते • या उद्दीश्यांच्या माध्यमातून, विद्यार्थ्यांना मराठी भाषेच्या, सांस्कृतिकाच्या, आणि कलेच्या सर्वांगीण प्रक्रियांत तयार करण्यात मदत करण्यात येईल		
9	**पाठ्यक्रमाचं गुणांकन:** ह्या कोर्सच्या समाप्तीनंतर विद्यार्थ्यांना: • हा संयुक्त अभ्यासक्रम विद्यार्थ्यांना पूर्ण आणि समृद्ध अनुभव प्रदान करेल, ज्यामध्ये त्यांना व्यावसायिक भाषांतर कौशले, सांस्कृतिक समज, आणि मराठी साहित्याच्या सांस्कृतिक धनाची गहिरी आणि मूल्व्यांकन क्षमता सुसज्जीत करण्यात येईल. • आपल्या विविध उद्दिष्टांसह जोडकर, विद्यार्थ्यांना मराठी भाषेच्या, सांस्कृतिकाच्या, आणि कलेच्या बहुपेचायांचं पूर्ण अभिप्रेतींचं विकसावंत होईल. या पद्धतीने, कृत्रिम विचारशीलता, सांस्कृतिक प्रशंसा, आणि विविध संदर्भांत अनुप्रयोग करण्यात येणारं कला दर्शविणारं आहे		

10	**अध्याय 1 – मराठी भाषेचं परिचय (15 तास)**
	• मराठी वरिल इंग्रजी व इतर भाषांचा परिणाम
	• वाचन कौशल्य
	• सर्जनशील लेखन - कविता
	• मुख्य मराठी लेखक आणि त्यांचं योगदान - पु. ल. देशपांडे, वि. स. खांडेकर
	• पत्र लेखन
	अध्याय 2 – सामाजिकता, आणि भविष्य: एक अनुसंधान प्रकल्पात मराठी भाषेतील भाषांतराचे योगदान (15 तास)
	• मराठी चित्रपटांचा इतिहास
	• सामाजिक समस्यांचे समाधान करण्यासाठी मराठी भाषेचा वापर
	• मराठीतील परंपरागत कला
	• शिक्षण क्षेत्रातील मराठीचे स्थान
	• उपर्युक्त घटकांवर प्रकल्प लेखन
11	**संदर्भ**: • Balasaheb Shinde, Marathi Chitrapat Geete Va Sangeet • Sanjay Pendse, Marathi Chitrapat: Aitihasik Ani Sanskrutik Drushtikon. • G. S. Ghurye, Samajshastra, • Ba Pu Chandran, Kavita • Batatyachi Chal, Pu La Deshpande • Vyakti aani Valli, Pu La Deshpande • Madhuri Velankar, Patra Lekhan • https://en.wikipedia.org/wiki/List_of_Marathi_films • https://www.caleidoscope.in/art-culture/traditional-art-and-craft-of-maharashtra • https://www.educationworld.in/maharashtra-govt-forms-panel-to-implement-compulsory-marathi-education-in-schools/ • https://www.holidify.com/pages/culture-of-maharashtra-121.html • https://www.mahasarav.com/marathi-letter-writing-format-example/

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

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

14	**शेवटच्या परीक्षेच्या प्रश्नपत्राचा स्वरूप**

सेमेस्टर अंत परीक्षा (SEE) साठी प्रश्नपत्रिकेचं स्वरूप:

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

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

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

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As Per NEP 2020

Tolani College of
Commerce
(Autonomous)

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कोर्स का शीर्षक: हिंदी की आवश्यकताएं: भाषा और सांस्कृतिक अंदाज (सेमेस्टर III)

Title of the Course: Essentials of Hindi: Language and Cultural Insights (Semester III)

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

२ क्रेडिट कोर्स का पाठ्यक्रम शैक्षिक वर्ष 2024-2025 से

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

कोर्स का नाम: हिंदी की आवश्यकताएं: भाषा और सांस्कृतिक अंदाज

Name of the Course: Essentials of Hindi: Language and Cultural Insights

क्रमांक Sr. No.	शीर्षक Heading	विवरण Particulars
1	**कोर्स का विवरण:** **इसमें शामिल है, लेकिन सीमित नहीं है:**	कोर्स का प्रमुख ध्यान हिंदी भाषा में प्रवीणता विकसित करने पर है। इसमें सुनने, बोलने, पढ़ने और साहित्यिक कौशलों को विकसित करने का हिस्सा है। कोर्स भाषा के महत्व पर जोर देगा और स्क्रिप्ट और भाषा के विकासात्मक स्वरूप पर प्रकाश डालेगा।
2	**ऊर्ध्वाधारी:**	क्षमता सुधारने वाला कोर्स
3	**सेमेस्टर:**	III
4	**प्रकार:**	सिद्धांत और व्यावसायिक
5	**क्रेडिट:**	2 क्रेडिट (1 लेक्चर के लिए + 1 ट्यूटरियल/व्यावसायिक के लिए)
6	**समय आवंटित:**	30 घंटे
7	**मार्क्स आवंटित:**	30 मार्क्स
8	**पाठ्यक्रम का उद्देश्य:** इस कोर्स के अंत तक छात्र को यह होना चाहिए: 1. हिंदी बोलने वाले परिवार में दिनचर्या से जुड़े वातावरण में संवाद में शामिल होने के लिए अभ्यर्थियों को आत्मविश्वास और यौगिकी प्रदान करना। 2. भाषा के विभिन्न कालों में की गई योगदान को अभ्यर्थियों को समझाना।	
9	**पाठ्यक्रम अधिगम प्रतिफल:** इस कोर्स के पूर्णांतर छात्र होंगे: 1. इस पाठ्यक्रम के समापन पर, अभ्यर्थी हिंदी बोलने वाले समुदायों में दिनचर्या से सुरक्षित और समर्पित रूप से संवाद में शामिल हो सकेंगे, जिससे भाषा और इसके सांस्कृतिक संदर्भ के साथ एक गहरा संबंध बना सके। 2. पाठ्यक्रम के समापन तक, अभ्यर्थी भाषा के ऐतिहासिक महत्व और इसके विभिन्न कालों में समाज, सांस्कृतिक, और बौद्धिक परिदृश्यों को गहरे से समझेंगे।	

10	**इकाई – 1 हिंदी भाषा का परिचय (15 घंटे)**
	• हिंदी में सामान्य वार्तालाप कौशल
	• पठन और समझ कौशल का अभ्यास
	• रचनात्मक लेखन - विवरण / कविता / कहानी लेखन और सार की समझ
	• प्रमुख हिंदी लेखक और उनके योगदान - मुंशी प्रेमचंद, हरिवंश राय बच्चन, महादेवी वर्मा, प्रेमचंद
	• औपचारिक एवं अनौपचारिक पत्र लेखन
	इकाई – 2 सामाजिकता, और भविष्य: एक अनुसंधान मुद्रा में हिन्दी भाषा अनुवाद का योगदान (15 घंटे)
	• रौशनी, कैमरा, हिन्दी: बॉलीवुड में भाषा के विकास की खोज
	• सामाजिक मुद्दों को समाधान करने के लिए हिन्दी भाषा का उपयोग
	• भविष्य की प्रवृत्तियाँ: हिन्दी में उभरती तकनीक
	• शिक्षा और प्रसारण
	• हिंदी भाषा, साहित्य या सांस्कृतिक के किसी विशिष्ट पहलुओं से संबंधित एक अनुसंधान परियोजना/असाइनमेंट
11	**संदर्भ:** 1) Bhatia, Tej K. Hindi: A Complete Course for Beginners. Routledge, 2008. 2) Ashok K. Choudhury, The Hindi Movie in the Era of Globalization, Routledge, 2021. 3) Jain, Madhu. The Oxford Hindi-English Dictionary. Oxford University Press, 1993. 4) Ganti, Tejaswini, Bollywood: A Guidebook to Popular Hindi Cinema, Routledge, 2004. 5) https://r.search.yahoo.com/_ylt=Awrx.f5w.tJlsE4RvhS7HAx.;_ylu=Y29sbwNzZzMEcG9zAzMEdnRpZAMEc2VjA3Ny/RV=2/RE=1708354288/RO=10/RU=https%3a%2f%2fwww.financialexpress.com%2flifestyle%2fhow-relevant-is-hindi-in-todays-globalised-world-find-out-here%2f1713563%2f/RK=2/RS=Vvb_bTGSaRKirFXKOnHShqXGst0- 6) https://medium.com/@onscreenseries/bollywood-through-the-ages-tracing-the-evolution-of-indian-cinema-3e7c61b8277d 7) https://en.wikipedia.org/wiki/Hindi 8) https://thehindisahitya.in/du-b-a-prog-ability-enhancement-course-aec-first-year/ 9) https://old.mu.ac.in/wp-content/uploads/2016/06/4.44-M.A.-Hindi-Part-I-Paper-I-III-V-VII.pdf 10) https://blogs.languagecurry.com/articles/the-growing-popularity-of-hindi-exploring-its-rise-in-language-learning-technology-and-education

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

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

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

सेमेस्टर अंत परीक्षा (SEE) के लिए प्रश्न पत्र पैटर्न

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

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

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