AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Title of the Course: Accountancy and Financial Management – IV (Corporate Accounting)

(Semester – IV)

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 – IV (Corporate Accounting)

Sr. No.	Heading	Particulars
1	**Description of the course:**	The learners will learn about the Redemption of preference shares which involves repaying shareholders while ensuring compliance with legal provisions like adequate reserves or issuing fresh shares. Buy-back of shares allows a company to repurchase its own shares, reducing capital and improving financial ratios. Ascertainment and treatment of profit prior to incorporation focus on dividing pre-incorporation profits into capital and revenue profits based on time or sales ratio. Internal reconstruction restructures a company's finances without liquidation, involving capital reduction, asset revaluation, and liability adjustments to strengthen financial stability.
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 understand the legal provisions and accounting procedures for redemption of preference shares. 2. To understand the concept and purpose of buy-back of shares. 3. To understand the concept of profit/loss prior to incorporation and its relevance in accounting. 4. To understand the need for internal reconstruction in financially distressed companies.	
8	**Course Outcomes:** 1. Learners will be able to Analyze the impact of redemption on shareholders' funds and capital structure. 2. Learners will be able to Understand the motives behind share buy-back and its regulatory framework 3. Learners will be able to Identify and classify incomes and expenses into pre- and post-incorporation periods. 4. Learners will be able to Apply different techniques of internal reconstruction such as capital reduction, alteration of capital, and compromise agreements.	
9	**Modules**	
	Modules I: Redemption of Preference Shares (15 Hours)	
	• Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. • Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide	

	the fund for redemption. (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balances in security premium account not to be utilised for premium payable on redemption of preference shares.
	Module II: Introduction to Issue of Shares & Buy-back of Shares (15 Hours)
	• Introduction to Issue of Shares • Basic sums based on issue of shares • Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)
	Module III: Ascertainment and Treatment of Profit Prior to Incorporation (15 Hours)
	• Principles for ascertainment (Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income)
	Module IV: Internal Reconstruction (15 Hours)
	• Need for reconstruction and company law provisions • Distinction between internal and external reconstructions. • Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.
10	**Reference Books:** • Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. • Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. • R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi • Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers • Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition

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)** **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 IV – Management - Production and Finance
Programme: Bachelor of Commerce (B.Com.) Semester – IV

Syllabus for 4 Credits Course

From the academic year: 2024-2025

Name of the Course: Commerce IV- Management: Production & Finance

Sr. No.	Heading	Particulars
1	**Description the course:**	The course provides an overview of production management and finance management. It examines management functions of planning, organizing, leading, and controlling of production processes and inventory management. The course also highlights the overview of the Indian securities markets understand the different avenues for investments.
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. Acquaint the learners with the basic concepts of production management and inventory management. 2. Familiarise the learners with the concepts and tools of quality management. 3. Impart the basic orientation towards the Indian securities markets. 4. Update the learners with the different markets and its players in Indian financial system and their relevance to India's economy.	
8	**Course Outcomes**: After completion of the course, the learners are expected to: 1. Understand the production process of industries and inventory control techniques followed by them. 2. Know the quality management processes and tools adopted by companies. 3. Describe the structure of Indian securities market and its impact on the economy. 4. Differentiate between different types of market players and motivated to become more financially included by participating in financial markets.	

9	**Module 1: Production and Inventory Management (15 hours)**
	• **Production Management**: Objectives, Scope Production Planning & Control: Steps, Importance • **Production Systems**: Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity. • **Inventory Management**- Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance.
	Module 2: Quality Management (15 hours)
	• **Introduction to Quality:** Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, and Quality Circle: Features. • **Quality Management Tools:** TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, ISO 14000 - Benefits, Kaizen – Process, Failure Mode and Effect Analysis (FMEA) – Concepts and Categories, Total Productive Maintenance (TPM) – Concepts and Pillars. • **Service Quality Management:** Importance, SERVQUAL Model, Measures to improve service quality.
	Module 3: Indian Financial Markets (15 hours)
	• **Overview of Financial Markets:** Functions, Structure, Primary Market – IPO Procedure Dematerialization: Process, Role of Depositories: NSDL and CDSL • **SEBI:** Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Evolution of the Indian Stock Market, Functions, Speculators • **Credit Rating:** Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.
	Module 4: Recent Trends in Finance (15 hours)
	• **Mutual Funds:** Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan. • **Commodity Market:** Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments • **Start-up Ventures:** Concept, Sources of Funding: Micro Finance – Importance, Role of Self Help Groups.
10	**Reference Books:** 1. Ashwathappa K. & G. Sudeshana Reddy, Production & Operation Management (Text & Cases), Himalaya Publication, 2010 2. Bharti Pathak, Indian Financial System, Pearson Publication, 5th edition, 2018 3. Kathleen R. Allen, Launching New Ventures : An Entrepreneurial Approach – Cengage Learning India Pvt. Ltd., 8th edition, 2020 4. Max Muller, Essentials of Inventory Management, Amacon Publishers, 2011

5. L. M. Bhole, Jitendra Mahakad, Financial Institutions and Markets : Structure Growth & Innovations, Tata McGraw Hill, 6th edition, 2017
6. Vasant Desai, The Indian Financial System and Financial Market Operator, Himalaya Publishing, 2012
7. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 11th edition, 2019
8. Anand kumar Sharma, Production and Operations Management, Anmol Publication, 2007
9. Nalini Prava Tripathy, Mutual Funds in India: Emerging Issues, Excel Books, New Delhi, 2007
10. Nandini Vaidyanathan, Start-up Stand up: A step by step guide to Growing your Business, Jaico Publishing House, Mumbai, 2016

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

12 **Continuous Evaluation through: (Internal Assessment)**

The Continuous Evaluation will have components as follows:

Component	Details	Total marks	Passing 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:**

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) (a) Approach Based Question (6 marks) (b) 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	

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

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

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

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

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

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

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

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

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

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

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

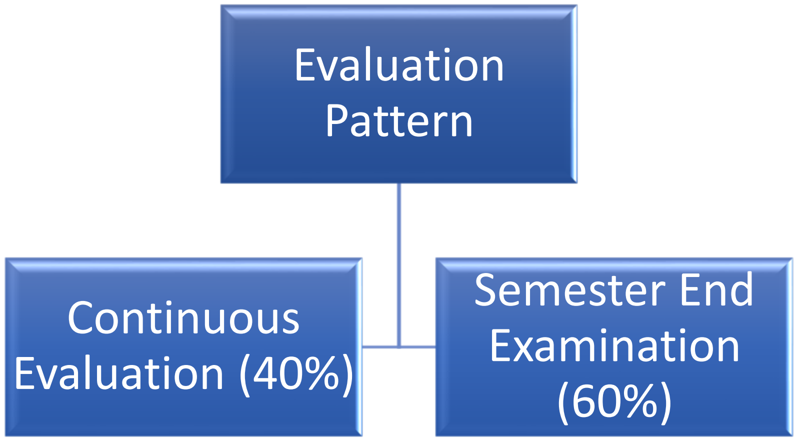
Module I: Foundations of Public Finance (15 hours)	
Topics	
1) Nature and Scope of Public Finance	a) Meaning, Scope, and Importance of Public Finance. b) Role of the State: From Classical to Welfare and Developmental Perspectives. c) Public vs. Private Finance: Behavioural Foundations and Efficiency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

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

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

References:

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



Continuous Evaluation

(A)
Research Project
(B)
Class Test

Continues Evaluation Research Project Component

Research Project Rules and Guidelines

1. Topic Selection

- Choose **one topic only** from the provided list given against your **ROLL NUMBER ONLY.**
- Change in topic will **NOT BE ALLOWED.**

2. Project Format

Each project must include the following sections:

Section	Description
Cover Page	Title, Student Name, Roll Number, Class, College, and Date
Index	List of sections with page numbers
Introduction	Brief background and significance of the topic
Objectives	Clearly state 2–3 aims of your research
Methodology	Mention how you collected data (primary/secondary), sample size, tools used
Data Analysis	Use tables, graphs, or charts to explain findings
Interpretation	Explain your results in simple terms
Conclusion	Summarise key insights; suggest improvements or actions
References	Books, articles, websites (follow proper citation style)
Appendix (if any)	Include survey questionnaires, raw data, etc.

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

3. Data Collection

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

4. Page Limit & Presentation

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

Question Paper Pattern of Semester End Examination (SEE)

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

All questions are compulsory

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

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

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

AC- 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)

Knowledge is Supreme

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

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

Name of the Course: Business Law-II

Sr. No.	Heading	Particulars
1	**Description of the course:**	The course offered is an introductory course and it focuses on that every business entity runs by buying or selling commodities. In India, such sales of goods are governed by the Sale of Goods Act, 1930. It integrates the student's understanding the provisions of the Sale of Goods Act, 1930, and its application to contracts for sale of goods 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 of negotiable instruments with which formal business organizations carry on their operations. The aim of putting business and law together is to maintain safe and functional working spaces for all individuals involved in the business, whether they are running it or working for the people running it. With such constructive syllabus student can understand said aspects.
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** • To educate the learners about the Sales of Goods Act & its importance in Business. • The course aims to create awareness among the students about Negotiable Instruments like Promissory Note, Bills of exchange and Cheque.	
8	**Learning Outcomes** **Will enable the learners to** • After completing the course, the learner will be able to understand the legal framework with regards to the Sale of Goods Act 1930 and Negotiable Instrument Act. • Understand legality behind of making contract of sale and agreement to sale, negotiable instruments of promissory notes, bills of exchange, cheque.	
9.	**Syllabus**	
	Module No.1. The Sale of Goods Act, 1930 (15 Hours)	
	• **Contract of Sale (S.2):** Concept, essentials elements of contract of Sale, Distinction between Sale and Agreement to Sell (S.4), Distinction between Sale and Hire Purchase Agreement, Types of Goods, Effects of destruction of Goods (Ss6-8). • **Conditions & Warranties (Ss.11-25 & 62, 63):** Concept, Distinguish between Conditions and Warranties, Implied Conditions & Warranties, Concept of Doctrine of Caveat Emptor-Exceptions. • **Property:** Concept, Rules of transfer of property (Ss.18-26). • **Unpaid Seller (Ss. 45-54,55 & 56):** Concept, Rights of an unpaid seller, remedies for Breach of Contract of Sale (Ss. 55-61), Auction Sale- Concept, Legal Provisions. (S.64).	

	Module No.2.The Negotiable Instruments (Amended) Act 2015 (15 Hours)
	• **Negotiable Instruments:** Concept (S.13), Characteristics, Classification of Negotiable Instruments (Ss.11,12, 17-20,42,43,104,134, 135), Maturity of Instruments. • **Promissory Note (S. 4, 108-116):** Concept, essentials of Promissory Note), Kinds of Promissory note • **Bill of exchange (S.5), Cheque** (S.6): Concept, Types of Crossing of Cheque, Distinguish between Bill of Exchange & Cheque, Dishonour of Cheque- Concept & Penalties(Ss.138, 139- 142) • **Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137):** Parties to Negotiable Instruments Holder, Holder in due Course, Rights & Privileges of Holder in due Course, Payment in due course, Noting & Protest (Ss.99-104A)
10	**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.
11	**Internal Continuous Assessment: 40%** **Semester End Examination: 60%**
12	**Continuous Evaluation through:**

Sub-components	Maximum 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	

13 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
Q-2	(From Module II) a. **Theory** **(08 Marks)** b. Theory (07 Marks) OR c. **Theory** **(08 Marks)**	15 Marks

		d. Theory (07 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)

Title of the Course: Managerial and Secretarial Practice
Programme: Bachelor of Commerce (B.Com)
Semester : IV

Syllabus for 2 Credit Course
From the academic year: 2026-2027

Name of the Course: Managerial and Secretarial Practice

Sr. No.	Heading	Particulars
1	**Description of the course:**	As the name suggests, this program deals with two domains – Office Management and Secretarial Practice. Office management deals with day-to-day operations being carried out in an Office. It also deals with the application of management principles to solve problems arising in an Office. The main objective is to familiarize the students with the activities of a modern office, in an office besides gaining essential skills in handling of various office operations.
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 Semester-End: 30
7	**Learning Objectives** • To enable learners to analyze the strategic role of modern office systems and information management practices in enhancing organizational effectiveness and decision-making. • Smooth functioning of any organization depends upon the way various activities are organized, the facilities provided to the staff working in the office, the working environment, tools and equipment used in office.	
8	**Learning Outcomes** **Will enable the learners to-** • After completion of this module, learners will be able to evaluate and recommend appropriate office systems, digital workflows, and information management models for a given business scenario while ensuring compliance with data security and record retention policies. • Become tactful in using tools and equipment and the atmosphere more adaptable.	
9	**Syllabus**	

Module-1: Strategic Office & Information Management (15 Hours)

Unit 1: Modern Office Systems & Strategic Management (8 Hours) - Evolution of Office: From Paper-based to Digital, Virtual & Hybrid Workspaces , Strategic Role of Office Management in Organizational Effectiveness, Office Systems Design: Open, Private, Landscaped & Activity-Based Workspaces, Functions of Modern Office: Administrative, Communication, Data & Knowledge Management, Role & Competencies of Office/Administrative Manager in VUCA Environment, Automation & AI in Office: RPA, Workflow Management, Digital Assistants

Unit 2: Information & Records Management for Business (7 Hours) - Information Lifecycle Management: Creation, Storage, Retrieval, Retention, Disposal, Advanced Filing Systems: Digital, Cloud-based, ECM & DMS Frameworks, Indexing & Metadata: Taxonomy, Controlled Vocabulary, Search Optimization, Data Security, Confidentiality & Compliance: DPDP Act 2023, RTI, Record Retention Policies, Centralized vs Decentralized vs Hybrid Information Management Models, E-office, Paperless Office & Green Office Concepts – Cost-Benefit Analysis

Module-2. Forms, Office Tools and Equipment (15 Hours)
• **Unit 1. Office forms (8 Hours)**– Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office. Office Record Management – Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization. • **Unit 2: Office Machines and equipment's (7 Hours)**– Importance, objectives of office machines. Office Safety and Security – Meaning, importance of office Safety, safety hazards and steps to improve office safety. Security hazards and steps to improve office security

10	**Reference Books** • Chhabra, T.N., Modern Business Organisation, New Delhi, • Dhanpat Rai & Sons and Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi. • P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi. • R.K. Chopra, Office Management, Himalaya Publishing House.
11	**Internal Continuous Assessment: 40%** **Semester End Examination: 60%**
12	**Continuous Evaluation through:**

Sub-components	Maximum 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 / Answer in one word/ Answer in one sentence (1 MCQ of 1 mark each)	10	
Total	20	

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

Signature/s of Team Member/s

Sr.No	Name	Signature
1.	Dr. Hema Mehta	

AC –
Item No. –

As Per NEP 2020

Tolani College of
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(Autonomous)

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

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

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

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

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

अभ्यासक्रमाचे शीर्षक: मराठी भाषेचे आधुनिक आणि वैश्विक संदर्भातील महत्त्व

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

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

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

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

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

14	**शेवटच्या परीक्षेच्या प्रश्नपत्राचा स्वरूप**

सेमेस्टर अंत परीक्षा (SEE) साठी प्रश्नपत्रिकेचं स्वरूप:

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

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

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

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Tolani College of Commerce (Autonomous)

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

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

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

२ क्रेडिट कोर्स का पाठ्यक्रम शैक्षिक वर्ष 2024-2025 से

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

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

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

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

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

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

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

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

सेमेस्टर अंत परीक्षा (SEE) के लिए प्रश्न पत्र पैटर्न

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

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

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