AC–
Item No. –

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

Title of the Course: Financial Accounting and Auditing – Paper – VIII
(Cost Accounting)

(Semester – VI)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: Financial Accounting and Auditing – Paper – VIII
(Cost Accounting)

Sr. No.	Heading	Particulars
1	**Description of the course:**	The learners will learn the Cost Sheet a statement that outlines the total cost of production, including direct and indirect costs, to determine the cost per unit. Reconciliation between Cost and Financial Accounts ensures that differences between cost accounting and financial accounting records are identified and adjusted for accuracy. Process Costing is used in industries with continuous production, where costs are accumulated for each process or stage of production. Marginal Costing analyzes variable costs to determine the impact of cost changes on profitability and assists in decision-making, such as pricing and cost-volume-profit analysis.
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. Equip students with the skills to prepare and interpret cost sheets for effective cost control and decision-making. 2. Develop students' understanding of reconciliation between cost accounting and financial accounting, enabling them to identify and resolve discrepancies between the two. 3. Explain the principles and techniques involved in process costing, particularly for industries where production is continuous and goods pass through multiple processes. 4. Introduce the concept of marginal costing and its role in decision-making, cost-volume-profit analysis, and short-term business planning.	
8	**Course Outcomes:** 1. Learners will be able to Accurately compute and present the cost of production and services using a structured cost sheet format. 2. Learners will be able to Analyze and reconcile cost accounting records with financial accounting records, understanding the reasons for differences. 3. Learners will be able to Implement process costing methods in industries where production involves multiple stages, calculate process losses and gains, and prepare process accounts. 4. Learners will be able to Use marginal costing techniques to assist in managerial decisions like pricing, product mix selection, and make-or-buy analysis.	
9	**Modules**	
	Modules I: Introduction to Cost Accounting, Cost Classification and Cost Sheet (15 Hours)	
	• Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and	

	Investment Centre • Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note – Simple Practical problems on preparation of cost sheet
	Module II: Reconciliation between Cost and Financial Accounts (15 Hours)
	• Reconciliation of cost and financial accounts. Note: - Practical problems based on reconciliation of cost and financial accounts.
	Module III: Process Costing (15 Hours)
	• Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit Note:- Practical problems based on Process Costing.
	Module IV: Marginal Costing (15 Hours)
	• Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph. Note:-Simple Practical problems based on Marginal Costing excluding decision making
10	**Reference Books:** **1.** Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall **2.** Management Accounting by Khan and Jain, Tata McGraw Hill Practical Costing by P C Tulsian, Vikas New Delhi **3.** Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi **4.** Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. **5.** A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. **6.** Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. **7.** Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. **8.** Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi **9.** Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai 10. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai

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: Human Resource Management

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

Syllabus for Four credits
From the academic year A.Y.2025-2026

Course: Human Resource Management

Sr. No.	Heading	Particulars
1	**Description the course :**	In this course, learners will gain a comprehensive understanding of the fundamental principles and best practices essential for effectively managing people within organizations.
2	**Vertical :**	Major
3	**Type :**	Theory
4	**Credit**:	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted**:	100 Marks
7	**Course Objectives**: ● To understand the functions, systems, policies and applications of Human Resource Management in organizations. ● To familiarize the learners with the theoretical foundations of key areas associated with HR development in the organizations. ● To acquaint learners with the methods of developing and managing the performance of Human Resources. ● To explore the emerging horizons of Human Resource management in wake of changes in Business environment.	
8	**Course Outcomes**: Learners will be able to: ● Understand the functions, systems, policies and applications of HRM in organizations. ● Familiar with the key areas of HR development in the organizations. ● Know how to develop and manage employee performance through training, appraisal, career planning, and succession planning ● Analyze the evolving HR landscape by understanding learning organizations, talent management, and innovation; explore emerging trend	

9	**Modules**
	Module 1: Human Resource Management ● **Introduction**: Concept, Functions, Importance, Evolution of HRM, Comparing concepts of Human Capital Management(HCM), Human Resource Management(HRM) and Personnel Management (PM), Concept of Strategic Human Resource Management- benefits and challenges ● **Human Resource Planning**: Concept, steps in Human Resource Planning, Job Analysis –concept, components, Job design – concept, techniques, Job crafting- concept, importance ● **Recruitment** – Concept, sources of recruitment, Selection – Concept, process, types of Interviews, Evaluation of selection process, Techniques of E-Selection.
	Module 2 : Human Resource Development
	● **Human Resource Development**- Concept, functions Training and Development: Concept, process of identifying training and development needs, methods of training and development, methods of evaluating training effectiveness. ● **Performance Appraisal** – Concept, benefits, limitations, methods, importance of potential appraisal ● **Career Planning**: Concept, importance, Counselling-concept, techniques, Mentoring-concept, techniques, Succession planning- concept, importance of succession planning.
	Module 3: Human Relations
	● **Leadership & Motivation-** Concept, transactional & transformational leadership, Motivation-Concept, Theories of Motivation (Maslow's Need Hierarchy Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink's Theory of Motivation) ● **Employees Morale-** Concept. Factors affecting morale, Measurement of Employees morale, Emotional Quotient and Spiritual Quotient- concept, Factors affecting EQ and SQ. ● **Employee Grievance-** Causes, procedure for grievance redressal, Employee welfare measures and health & safety measures.
	Module 4: Emerging trends and Challenges in HRM
	● **HR in changing environment-** Learning organisations-Concept, creating an innovative organisation, Innovative culture-Concept, Need, managerial role, Talent management-Concept, essentials and advantages ● **Trends in Human Resource Management-** Digitalization of HRM – HRIS, HR Analytics and Use of Artificial Intelligence in HRM, Employee Engagement-Concept, Types, , Human Resource Audit- Process, Human Resource Accounting & Costs- Approaches to control HR Costs ● **Challenges in Human Resource Management**- Employee empowerment, workforce diversity, attrition, Downsizing, Employee absenteeism, Work Life Balance, Sexual harassment at work place, Millennial Competency mapping, Domestic and International HR practices.

11	**Reference Books:** • Michael Armstrong – Strategic Human Resource Management – Kogan Page (2021) • John Bratton & Jeff Gold – Human Resource Management: Theory and Practice – Palgrave Macmillan (2017) • Peter Boxall, John Purcell, & Patrick Wright – The Oxford Handbook of Human Resource Management – Oxford University Press (2019) • David A. DeCenzo & Stephen P. Robbins – Human Resource Management – Wiley (2020) • Gary Dessler – Fundamentals of Human Resource Management – Pearson (2020) • Richard L. Daft – The Leadership Experience – Cengage Learning (2022) • Edward Lawler – Talent: Making People Your Competitive Advantage – Jossey-Bass (2017) • K. Aswathappa – Human Resource Management: Text and Cases – McGraw Hill (2022) • Dave Ulrich & Wayne Brockbank – The HR Value Proposition – Harvard Business Press (2016) • V.S.P. Rao – Human Resource Management – Excel Books (2019)

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

13 **Continuous Evaluation through:**

The Continuous Evaluation will have components as follows:

Component	Details	Passing marks
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	
II	Presentation of Component I	
III	One Periodical Test	
	Total 40 marks	**16**

14 **Format of Question Paper:** for the final 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.		

2.		
3.		

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

**Title of the Course: Financial Accounting and Auditing – Paper – IX
(Financial Management)**

(Semester – VI)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: Financial Accounting and Auditing – Paper – IX (Financial Management))

Sr. No.	Heading	Particulars
1	**Description of the course:**	Learners will understand Capital Budgeting, which involves evaluating long-term investment decisions using techniques like NPV, IRR, and Payback Period to maximize returns. They will explore the Cost of Capital, which determines the required return on various funding sources, influencing investment and financing decisions. Budgetary Control will teach them how to plan, monitor, and control budgets to ensure financial efficiency and goal achievement. Lastly, they will study Capital Structure Decisions, focusing on the optimal mix of debt and equity to minimize costs and maximize shareholder value.
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	2 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted:**	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	**Course Objectives:** 1. To understand the concept and techniques of **Capital Budgeting**, enabling them to evaluate long-term investment proposals. 2. To understand the concept of **Cost of Capital** and its significance in financial decision-making 3. To understand the process of **Budgetary Control** 4. To Develop an understanding of **Capital Structure Decisions**	
8	**Course Outcomes:** 1. Learners will be able to apply techniques like Payback Period, NPV, IRR, and Profitability Index to assess the financial viability of investment projects 2. Learners will be able to calculate the cost of individual components of capital (equity, debt, preference capital) and the **Weighted Average Cost of Capital (WACC)**. 3. Learners will be able to prepare different types of budgets (cash budget, sales budget, production budget, flexible budget, etc.) 4. Learners will be able to understand the factors influencing capital structure decisions and evaluate the impact of leverage on shareholders' wealth.	
9	**Modules**	
	Modules I: Capital Budgeting – Project Planning & Risk Analysis (15 Hours)	
	• Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. • Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) • Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems • Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity	

	Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis
	Module II: Cost of Capital (15 Hours)
	• Introduction • Definition and Importance of Cost of Capital • Measurement of Cost of Capital • WACC
10	**Reference Books:** 1. Prasanna Chandra: Financial Management (TMH), 2. I. M. Pandey – Financial Management (Vikas), 3. M. Y. Khan 7 P. K. Jain – Financial Management (TMH), 4. Brigham & Houston – Fundamentals of Financial Mgmt., Thomson Cengage Learning 5. Fundamentals of Financial Management – Vanhorns & Bhandari- Pearson evaluation. 6. Contemporary Financial Management – Kothari & Dutta – Machanilan India Ltd. 7. Financial Markets & Institution – Guruswamy – Thomson / Cengage Learining 8. Stephen A. Ross, Wester FIELD, Jordan – Fundamentals of Corporate Finance (Mac Graw Hill) 9. Vanhorne & Wachowicz, Fundamentals of Financial Management – Pearson 10. Damodaran, Corporate Finance – John Wiley & Co.

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	20

Semester End Examination Question Paper Pattern

Maximum Marks: 30 Duration: 1 Hour

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical/ Theory 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/ Theory Question (Module – II) **OR** B. Practical/ Theory Question (Module – II) C. Practical/ Theory Question (Module – II)	**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	

As Per NEP 2020

Tolani College of Commerce
(Autonomous)

Title of the Course: Financial Accounting and Auditing – Paper – X (Auditing - II)

(Semester – VI)

Programme: Bachelor of Commerce (B.Com.)

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

Name of the Course: **Financial Accounting and Auditing – Paper – X (Auditing - II)**

Sr. No.	Heading	Particulars
1	**Description of the course:**	
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	2 Credits (1 Credit = 15 Hours for Theory in a Semester)
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted:**	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	**Course Objectives:** 1. To gain a foundational understanding of auditing techniques and Internal Audit. 2. To understand the Vouching & Verification of documents and accounting records	
8	**Course Outcomes:** 1. The learner will learn about the auditing techniques and Internal Audit. 2. The learner will understand the Vouching & Verification of documents and accounting records	
9	**Modules**	
	Modules I: Auditing Techniques and Internal Audit Introduction **(15 Hours)**	
	A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks. D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audi	
	Module II: Auditing Techniques : Vouching & Verification **(15 Hours)**	
	A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted	

	Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities
10	**Reference Books:** 1. Principles And Practice Of Auditing Paperback By Dinkar Pagare 2. Chartered Accountant's Documentation and Compliance for Audits and Reviews, Pramod Jain and Shreya Jain, - 2023. 3. Taxmann's Auditing (UGCF | NEP) – The Perfect Blend of Theoretical Insights, Practical Examples, Regulatory Framework on Auditing Concepts & Practice for Commerce Students – Aruna Jha – 2024 **4.** Fundamentals of Accounting and Auditing (For Cs Foundation) – Vishal Saxena – 2019.

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	20

Semester End Examination Question Paper Pattern

Maximum Marks: 30 Duration: 1 Hour

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical/ Theory 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/ Theory Question (Module – II) **OR** B. Practical/ Theory Question (Module – II) C. Practical/ Theory Question (Module – II)	**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)

Title of the Course: Commerce VIII - Marketing Research

Programme: Bachelor of Commerce (B.Com.) Semester VI

Syllabus for 2 credits
From the academic year-2025-2026

Name of the Course: Commerce VIII - Marketing Research

Sr. No.	Heading	Particulars
1	**Description the course :**	This course introduces the fundamentals of marketing research, including research design, sampling techniques, data processing, and report writing. It focuses on applying research methodologies to understand market trends, consumer behavior, and competition, equipping students with essential tools for effective decision-making in marketing.
2	**Vertical :**	Major (Electives)
3	**Type :**	Theory
4	**Credit**:	2 credits
5	**Hours Allotted :**	30 Hours
6	**Marks Allotted**:	50 Marks Continuous Evaluation: 20 Marks Semester End Evaluation: 30 Marks
7	**Course Objectives**: 1. To understand the key concepts and methodologies of marketing research. 2. To apply research techniques for solving real-world marketing problems and informing strategic decisions.	
8	**Course Outcomes**: 1. Students will be able to design and conduct marketing research projects. 2. Students will be able to analyze and interpret research data to guide marketing decisions.	

9	**Module 1: Introduction to Marketing Research (15 Hours)**
	● **Marketing Research:** Definition, Features, Significance of Marketing research in marketing decision making, Limitations of Marketing Research, Steps in Marketing Research, Ethics in Marketing Research, Scope of Global Marketing Research. ● **Marketing Research Design:** Concept, Importance and Types of Research Design in Marketing; Framing Hypothesis in Marketing Research: Concept, Importance and Types; Sampling in Marketing Research: Technique and Essentials of good sampling. ● **Data Analysis and Reporting in Marketing Research:** Concept, Stages in Data

	Processing in Marketing Research, Steps in Data Analysis in Marketing Research, Use of Statistical Tools in Marketing Research, Types of Marketing Research Report, Content of Marketing Research Report.
	Module 2: Applications of Marketing Research (15 Hours)
	• **Product Research:** Concept, Steps in new product development, Product Testing methods, Components of brands, Importance of brand research; **Price Research:** Concept, Factors influencing pricing, Methods of price research. • **Promotion research:** Concept, Elements of promotion research; **Advertising Research:** Concept, Advertising effectiveness testing methods; **Physical Distribution Research:** Concept, Importance of physical distribution research, Components of Supply Chain Management**; Sales research:** Concept, Significance • **Rural Research:** Concept, Do's and Don'ts in Rural research; **Consumer Research:** Concept, Objectives, Methods; **Motivation Research:** Concept, Importance.
10	**References:** • Kothari, C. R., & Garg, G. (2019). Research Methodology: Methods and Techniques (4th ed.). New Age International Publishers. • Krishnaswamy, K. N., Sivakumar, A. I., & Mathirajan, M. (2009). Management Research Methodology: Integration of Principles, Methods and Techniques. Pearson India. • Malhotra, N. K., & Dash, S. (2016). Marketing Research: An Applied Orientation (7th ed.). Pearson India. • Hair, J. F., Ortinau, D. J., & Harrison, D. E. (2024). Essentials of Marketing Research (6th ed.). McGraw Hill. • Kolb, B. (2008). Marketing Research: A Practical Approach. SAGE Publications Ltd.
11	**Other Readings:** • Harvard Business Review Articles
12	**Websites:** • https://shodhganga.inflibnet.ac.in/ • https://www.researchgate.net/
13	**Continuous Evaluation : 40%** **Semester End Examination : 60%**

14	**Continuous Evaluation through:**

Component	**Total Marks**
Class test/ Case study/ Book Review/ Assignment/ Report writing/ Presentation/ Video presentation	20 Marks
Total	**20 Marks**

15	**Format of Question Paper for Semester End Examination (S.E.E.)**

Maximum Marks: 30 **Duration: 01 hour**

Note: All questions are compulsory.

Question Number	**Nature of Questions**	**Maximum Marks**
Q.1.	**Attempt any 2 of the following: (From Module I) (5 marks each)**	**10**
a)		
b)		
c)		
Q.2.	**Attempt any 2 of the following: (From Module II) (5 marks each)**	**10**
a)		
b)		
c)		
Q.3.	**Attempt the following: (From Entire Syllabus) (5 marks each) (Approach Based Questions)**	**10**
a)		
b)		

Signatures of Team Member/s

Sr. No	**Name**	**Signature**
1.	Dr. Sadhana Venkatesh	
2.	Ms. Priyanka Bhalekar	

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

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

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

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

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

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

Wef A.Y. 2026-2027

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

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

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

1) understand the key phases of India's economic growth post-liberalisation, focusing on the factors influencing high growth periods and slowdowns, alongside the evolution of monetary and fiscal policies.
2) explore the dynamics of key sectors in the Indian economy, including agriculture, industry, infrastructure, and services, and assess the impact of technological advancements and government initiatives.
3) examine India's trade policies, foreign direct investment trends, and the impact of globalisation on economic integration and competitiveness in global markets.
4) understand the socioeconomic challenges in India, including inequality, poverty, employment, and environmental sustainability, and examine the effectiveness of government policies in addressing these issues.

Course Outcomes: Upon completion of this course students will be able to:

1) critically analyse India's economic growth trajectory in comparison with other emerging economies and evaluate the impact of monetary and fiscal policies on the nation's economic stability.
2) assess sector-specific challenges and opportunities, and propose strategies for enhancing sectoral growth and development in the context of technological innovation and policy interventions.
3) evaluate the effectiveness of India's trade and FDI policies, and analyse the country's role in global supply chains and its response to geopolitical challenges.
4) critically assess the impact of socioeconomic policies on inequality, poverty, and environmental sustainability, and propose policy recommendations for promoting inclusive and sustainable development in India.

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

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

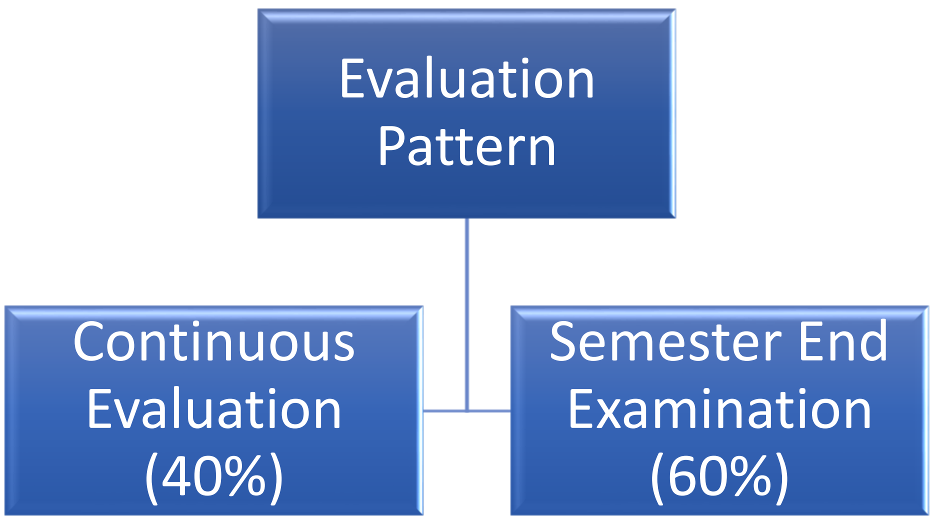
	d) Industry 4.0 and its implications: Adoption of automation, artificial intelligence, and robotics in manufacturing; skill development initiatives.
3) Services Sector and Digital Economy	a) Growth of IT, finance, and healthcare services since 2010: Role in GDP growth, employment generation, and global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

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

References:

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

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



Continuous Evaluation

(A)
Research Project
(B)
Class Test

Continues Evaluation Research Project Component

Research Project Rules and Guidelines

1. Topic Selection

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

2. Project Format

Each project must include the following sections:

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

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

3. Data Collection

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

4. Page Limit & Presentation

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

Question Paper Pattern of Semester End Examination (SEE)

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

All questions are compulsory

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

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

i) Definitions

ii) Short-answers

iii) Explanatory notes

iv) Caselets and/or numerical problems requiring use of quantitative and/or qualitative methodology to find solutions.