

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of  
Commerce  
(Autonomous)**



**Title of the Course: Trade and Commerce in Ancient and Medieval India  
(IKS)**

**Programme: B. Com (Financial Markets)  
Semester V**

**Syllabus for 4 Credits**

**From the Academic Year: A.Y. 2025 - 2026**

## Name of the Course: Trade and Commerce in Ancient and Medieval India (IKS)

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Particulars                                                                                                                                                                                                                                                                                                                        |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description of the Course:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | The course on Trade and Commerce in Ancient and Medieval India provides an overview of India's vibrant economic past, highlighting Indian knowledge systems (IKS) related to trade. It covers internal and overseas trade, the role of merchants, marketplaces, and the influence of economic practices on society and governance. |
| 2       | <b>Vertical:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Major (Mandatory)                                                                                                                                                                                                                                                                                                                  |
| 3       | <b>Type:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Theory                                                                                                                                                                                                                                                                                                                             |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4 credits                                                                                                                                                                                                                                                                                                                          |
| 5       | <b>Hours Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 60 Hours                                                                                                                                                                                                                                                                                                                           |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100 Marks<br>Continuous Evaluation: 40 Marks<br>Semester End: 60 Marks                                                                                                                                                                                                                                                             |
| 7       | <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To understand the economic foundations and trade systems of ancient India.</li> <li>2. To explore the functioning of ancient marketplaces and financial institutions.</li> <li>3. To analyze India's role in maritime trade and its interactions with foreign economies.</li> <li>4. To examine the changes in trade and commerce during medieval India and the impact of external influences.</li> </ol>                                                                               |                                                                                                                                                                                                                                                                                                                                    |
| 8       | <b>Course Outcomes:</b> By the end of the course, students will be able to: <ol style="list-style-type: none"> <li>1. Demonstrate an understanding of ancient trade routes, guilds, and key commodities.</li> <li>2. Analyze the functioning of ancient markets, financial systems, and taxation practices.</li> <li>3. Evaluate the impact of India's overseas trade on global commerce and cultural exchanges.</li> <li>4. Explain how political changes during medieval India influenced trade, leading to the rise of European intervention.</li> </ol> |                                                                                                                                                                                                                                                                                                                                    |

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| 9 | <b>Modules:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|   | <b>Module 1: Trade and Economic Systems in Ancient India (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|   | <ul style="list-style-type: none"> <li>• Introduction to Ancient Indian Economy: Agricultural production and surplus, Role of barter and early currency systems</li> <li>• Trade Routes and Networks: Inland trade routes (Uttarapatha and Dakshinapatha), Interaction with Central Asia and the Silk Road</li> <li>• Role of Guilds (Shrenis) in Trade: Organization of merchants and craftsmen, Impact of guilds on economic regulation and social order</li> <li>• Major Commodities Traded: Textiles, spices, metals, and gemstones, Impact of trade on cultural exchange</li> </ul>                                            |
|   | <b>Module 2: Marketplaces and Trade Institutions in Ancient India (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|   | <ul style="list-style-type: none"> <li>• Types of Markets (Haat, Mandi, and Urban Centers): Weekly markets and local bazaars, Emergence of urban trading hubs (Pataliputra, Varanasi)</li> <li>• Taxation and Revenue Systems: Land revenue, trade taxes, and tolls, Economic policies under the Mauryas and Guptas</li> <li>• Financial Institutions and Lending Practices: Role of moneylenders and indigenous banking systems, Interest rates and regulation of lending</li> <li>• Role of Temples in Trade and Economy: Temples as centers of economic activity, Donations, endowments, and their influence on trade</li> </ul> |
|   | <b>Module 3: Overseas Trade and Maritime Commerce in Ancient and Medieval India (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|   | <ul style="list-style-type: none"> <li>• Ports and Maritime Trade Routes: Major ports: Lothal, Muziris, Tamralipti, Indian Ocean trade networks</li> <li>• Trade with the Roman Empire and Southeast Asia: Roman demand for Indian goods, Influence on Indian culture and trade practices</li> <li>• Foreign Traders in India: Role of Arab, Chinese, and Persian merchants, Cross-cultural interactions and exchange of knowledge</li> <li>• Impact of Maritime Trade on Regional Economies: Growth of coastal cities, Development of trade guilds and merchant organizations</li> </ul>                                           |
|   | <b>Module 4: Trade, Economy, and Administration in Medieval India (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|   | <ul style="list-style-type: none"> <li>• Trade during the Delhi Sultanate and Mughal Era: Economic policies under different rulers, Impact of political stability on trade</li> <li>• Mughal Economy and Market Structures: Growth of regional markets and rural bazaars, Introduction of new trade commodities (textiles, indigo)</li> <li>• Role of European Traders in India: Arrival of Portuguese, Dutch, and English traders, Transition from trade to colonial control</li> <li>• Decline of Traditional Trade Systems: Impact of colonial intervention on indigenous trade, Social and economic disruptions</li> </ul>      |

| 10                                                                                                | <b>References:</b><br>1. Chakravarti, R. Trade and traders in early Indian society. Manohar Publishers. (2002).<br>2. Habib, I. The agrarian system of Mughal India (1556-1707) (2nd ed.). Oxford University Press. (2000).<br>3. Ray, H. P. The archaeology of seafaring in ancient South Asia. Cambridge University Press. (2003).<br>4. Sharma, R. S. India's ancient past. Oxford University Press. (2009).<br>5. Thapar, R. The Penguin history of early India: From the origins to AD 1300. Penguin Books. (2003).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
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| 11                                                                                                | <b>Internal Continuous Assessment: 40%</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Semester End Examination: 60%</b> |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| 12                                                                                                | <b>Continuous Evaluation through: (40 Marks)</b><br><i>Note: Learner must be Present in all the exam components of Continuous Evaluation</i> <table><tr><th>Component</th><th>Total Marks</th></tr><tr><td>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td><td>40 Marks</td></tr><tr><td><b>Total</b></td><td><b>40 Marks</b></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                      | Component                                                 | Total Marks | Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 40 Marks          | <b>Total</b> | <b>40 Marks</b>  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Component                                                                                         | Total Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 40 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| <b>Total</b>                                                                                      | <b>40 Marks</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| 13                                                                                                | <b>Format of Question Paper:</b> <table><tr><th colspan="3">Question Paper Pattern for Semester End Examination (SEE)</th></tr><tr><th colspan="2">Maximum Marks: 60</th><th>Duration:2 Hours</th></tr><tr><th>Q. No.</th><th>Particular</th><th>Marks</th></tr><tr><td>Q-1</td><td><b>Attempt any TWO the following:</b> (Module 1)<br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr><tr><td>Q-2</td><td><b>Attempt any TWO the following:</b> (Module 2)<br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr><tr><td>Q-3</td><td><b>Attempt any TWO the following:</b> (Module 3)<br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr><tr><td>Q-4</td><td><b>Attempt any TWO the following:</b> (Module 4)<br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr></table> <p><b>Note :</b> Two Sub-questions of 7.5 Marks each can be of 10 /5 marks or one full length question of 15 Marks</p> |                                      | Question Paper Pattern for Semester End Examination (SEE) |             |                                                                                                   | Maximum Marks: 60 |              | Duration:2 Hours | Q. No. | Particular | Marks | Q-1 | <b>Attempt any TWO the following:</b> (Module 1)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> | Q-2 | <b>Attempt any TWO the following:</b> (Module 2)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> | Q-3 | <b>Attempt any TWO the following:</b> (Module 3)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> | Q-4 | <b>Attempt any TWO the following:</b> (Module 4)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> |
| Question Paper Pattern for Semester End Examination (SEE)                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Maximum Marks: 60                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Duration:2 Hours                     |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q. No.                                                                                            | Particular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Marks                                |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-1                                                                                               | <b>Attempt any TWO the following:</b> (Module 1)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-2                                                                                               | <b>Attempt any TWO the following:</b> (Module 2)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-3                                                                                               | <b>Attempt any TWO the following:</b> (Module 3)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-4                                                                                               | <b>Attempt any TWO the following:</b> (Module 4)<br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                  |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |

**Signatures of Team Members**

| <b>Sr. No</b> | <b>Name</b>     | <b>Signature</b> |
|---------------|-----------------|------------------|
| <b>1.</b>     | Ms. Neha Sawant |                  |
|               |                 |                  |

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of  
Commerce  
(Autonomous)**



**Title of the Course: Equity Markets - I**

**Programme: B. Com (Financial Markets)  
Semester V**

**Syllabus for 4 Credits**

**From the Academic Year: A.Y. 2026 - 2027**

## Name of the Course: Equity Markets - I

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description of the Course:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | The Equity Markets I course explores the foundational aspects of equity markets, including the growth and importance of equity shares, primary and secondary market operations, and the development of stock exchanges in India. With a focus on the evolving landscape of equity trading and its role in economic growth, this course prepares students to understand the mechanisms of equity markets and their significance in a developing economy. |
| 2       | <b>Vertical:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Major (Mandatory)                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 3       | <b>Type:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Theory                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4 credits                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 5       | <b>Hours Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 60 Hours                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100 Marks<br>Continuous Evaluation: 40 Marks<br>Semester End: 60 Marks                                                                                                                                                                                                                                                                                                                                                                                  |
| 7       | <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. Understand the basic concepts of equity shares and the evolution of equity culture in India.</li> <li>2. Gain insight into the primary market processes and various methods for issuing equity.</li> <li>3. Learn about the functions, growth, and structure of secondary markets and stock exchanges in India.</li> <li>4. Analyze the importance of equity markets in the economic development of a country like India.</li> </ol>                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 8       | <b>Course Outcomes:</b> By the end of the course, students will be able to: <ol style="list-style-type: none"> <li>1. Describe the concept of equity shares, the growth of equity shareholders, and the development of equity culture in India.</li> <li>2. Explain the processes involved in IPOs, the role of merchant bankers, and different types of equity issues.</li> <li>3. Discuss the functions and structure of stock exchanges, their evolution, and recent developments in the Indian context.</li> <li>4. Assess the significance of equity markets in attracting investors and supporting economic growth in a developing economy.</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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| 9 | <b>Modules:</b>                                                                                                                                                                                                                                                                                                                                                   |                   |
|   | <b>Module 1: Introduction</b>                                                                                                                                                                                                                                                                                                                                     | <b>(15 Hours)</b> |
|   | <ul style="list-style-type: none"> <li>• Meaning and Definition of equity shares</li> <li>• Growth of Corporate Sector and the simultaneous growth of equity shareholders</li> <li>• Divorce between ownership and management in companies</li> <li>• Development of equity culture in India</li> <li>• Current position</li> </ul>                               |                   |
|   | <b>Module 2: Market for Equity - Primary Markets</b>                                                                                                                                                                                                                                                                                                              | <b>(15 Hours)</b> |
|   | <ul style="list-style-type: none"> <li>• IPO - Methods followed, Book Building</li> <li>• Role of Merchant bankers in fixing the price</li> <li>• Red - Herring Prospectus: it's unique features</li> <li>• ASBA and its features</li> <li>• Green Shoe option - Sweat equity, ESOP</li> <li>• Rights issue of shares, Non-voting shares ,ADR, GDR,IDR</li> </ul> |                   |
|   | <b>Module 3: Market For Equity - Secondary Markets</b>                                                                                                                                                                                                                                                                                                            | <b>(15 Hours)</b> |
|   | <ul style="list-style-type: none"> <li>• Definition and functions of stock Exchanges</li> <li>• Evolution and Growth of Stock Exchanges</li> <li>• Stock Exchanges in India</li> <li>• NSE, BSE, OTCEI and Overseas Stock Exchanges</li> <li>• Recent Development in Stock Exchanges, Merger of SEBI with FOMC</li> <li>• Stock Market Indices</li> </ul>         |                   |
|   | <b>Module 4: Importance of Equity Markets in a Developing Country like India</b>                                                                                                                                                                                                                                                                                  | <b>(15 Hours)</b> |
|   | <ul style="list-style-type: none"> <li>• Need for attracting more investors towards equity</li> <li>• Need for strengthening secondary markets</li> <li>• Link between Primary Market and Secondary Market</li> </ul>                                                                                                                                             |                   |

| 10                                                                                                | <b>References:</b><br>1. Bhole, L. M., & Joshi, S. S. Financial Markets and Institutions. Tata McGraw-Hill Education. (2018).<br>2. Gupta, S. P. Stock Market: Theory and Practice. Himalaya Publishing House. (2014).<br>3. Kohn, M. Financial Institutions and Markets. Tata McGraw-Hill Education. (2011).<br>4. Madura, J. Financial Markets and Institutions (12th ed.). Cengage Learning. (2018).<br>5. Pandey, I. M. Financial Management (11th ed.). Vikas Publishing House. (2015).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
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| 11                                                                                                | <b>Internal Continuous Assessment: 40%</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Semester End Examination: 60%</b> |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| 12                                                                                                | <b>Continuous Evaluation through: (40 Marks)</b><br><i>Note: Learner must be Present in all the exam components of Continuous Evaluation</i> <table><tr><th>Component</th><th>Total Marks</th></tr><tr><td>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td><td>40 Marks</td></tr><tr><td><b>Total</b></td><td><b>40 Marks</b></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                      | Component                                                 | Total Marks | Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 40 Marks          | <b>Total</b> | <b>40 Marks</b>   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Component                                                                                         | Total Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 40 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| <b>Total</b>                                                                                      | <b>40 Marks</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| 13                                                                                                | <b>Format of Question Paper:</b> <table><tr><th colspan="3">Question Paper Pattern for Semester End Examination (SEE)</th></tr><tr><th colspan="2">Maximum Marks: 60</th><th>Duration: 2 Hours</th></tr><tr><th>Q. No.</th><th>Particular</th><th>Marks</th></tr><tr><td>Q-1</td><td><b>Attempt any TWO the following: (Module 1)</b><br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr><tr><td>Q-2</td><td><b>Attempt any TWO the following: (Module 2)</b><br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr><tr><td>Q-3</td><td><b>Attempt any TWO the following: (Module 3)</b><br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr><tr><td>Q-4</td><td><b>Attempt any TWO the following: (Module 4)</b><br/>A. Full Length Question<br/>B. Full Length Question<br/>C. Full Length Question</td><td><b>15 Marks</b></td></tr></table> <p><b>Note :</b> Two Sub-questions of 7.5 Marks each can be of 10 /5 marks or one full length question of 15 Marks</p> |                                      | Question Paper Pattern for Semester End Examination (SEE) |             |                                                                                                   | Maximum Marks: 60 |              | Duration: 2 Hours | Q. No. | Particular | Marks | Q-1 | <b>Attempt any TWO the following: (Module 1)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> | Q-2 | <b>Attempt any TWO the following: (Module 2)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> | Q-3 | <b>Attempt any TWO the following: (Module 3)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> | Q-4 | <b>Attempt any TWO the following: (Module 4)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question | <b>15 Marks</b> |
| Question Paper Pattern for Semester End Examination (SEE)                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Maximum Marks: 60                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Duration: 2 Hours                    |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q. No.                                                                                            | Particular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Marks                                |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-1                                                                                               | <b>Attempt any TWO the following: (Module 1)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-2                                                                                               | <b>Attempt any TWO the following: (Module 2)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-3                                                                                               | <b>Attempt any TWO the following: (Module 3)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |
| Q-4                                                                                               | <b>Attempt any TWO the following: (Module 4)</b><br>A. Full Length Question<br>B. Full Length Question<br>C. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>15 Marks</b>                      |                                                           |             |                                                                                                   |                   |              |                   |        |            |       |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |     |                                                                                                                                   |                 |

**Signatures of Team Members**

| Sr. No | Name            | Signature |
|--------|-----------------|-----------|
| 1.     | Ms. Neha Sawant |           |
|        |                 |           |

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of  
Commerce  
(Autonomous)**



**Title of the Course: Fixed income Securities**

**Programme: B. Com (Financial Markets)  
Semester V**

**Syllabus for 2 Credits**

**From the Academic Year: 2025-2026**

## Name of the Course: Fixed income Securities

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                    | Particulars                                                                                                                                                                                                                                                                                                                                     |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description of the Course:</b>                                                                                                                                                                                                                                                                                                                                                          | Fixed Income Securities is the study of debt instruments like bonds, treasury bills, and other financial products that provide fixed returns over time. It covers the valuation, risks, and market dynamics of these securities, equipping students with knowledge of interest rate behavior, credit risk, and portfolio management strategies. |
| 2       | <b>Vertical:</b>                                                                                                                                                                                                                                                                                                                                                                           | Major (Mandatory)                                                                                                                                                                                                                                                                                                                               |
| 3       | <b>Type:</b>                                                                                                                                                                                                                                                                                                                                                                               | Theory                                                                                                                                                                                                                                                                                                                                          |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                             | 2 credits                                                                                                                                                                                                                                                                                                                                       |
| 5       | <b>Hours Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                     | 30 Hours                                                                                                                                                                                                                                                                                                                                        |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                     | 50 Marks<br>Continuous Evaluation: 20 Marks<br>Semester- End: 30 Marks                                                                                                                                                                                                                                                                          |
| 7       | <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. This course will introduce students to the fundamental concepts, valuation, and risks associated with fixed income securities.</li> <li>2. It will introduce students with the knowledge required to analyze different types of debt instruments, understand bond markets, and explore interest rate risks.</li> </ol> |                                                                                                                                                                                                                                                                                                                                                 |
| 8       | <b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Students will be able to understand the basic structure of fixed income securities and bond markets, including the types of instruments and their characteristics.</li> <li>2. Students gained the insight into valuation techniques, risk management, and strategies related to fixed income investments.</li> </ol>    |                                                                                                                                                                                                                                                                                                                                                 |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9  | <b>Module 1: Introduction to Fixed Income Securities and Markets (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|    | <ul style="list-style-type: none"> <li>• Overview of Fixed Income Securities: Definition and features of fixed income securities, Comparison with equity instruments, Importance of debt instruments for investors and issuers</li> <li>• Types of Fixed Income Instruments: Government bonds (Treasury bills, notes, bonds), Corporate bonds, Municipal bonds, Money market instruments (commercial paper, certificates of deposit), Asset-backed and mortgage-backed securities</li> <li>• Bond Markets and Participants: Primary and secondary bond markets, Key participants: Governments, institutions, and individual investors</li> <li>• Bond Terminology and Features: Coupon rate, face value, maturity date, Types of coupons (fixed-rate, floating-rate, zero-coupon), Callable and puttable bonds</li> <li>• Introduction to Yield and Returns: Current yield, yield to maturity (YTM), and yield to call, Coupon vs. discount vs. premium bonds</li> </ul><br><b>Module 2: Valuation, Risk, and Analysis of Fixed Income Securities (15 Hours)</b> <ul style="list-style-type: none"> <li>• Bond Valuation and Pricing: Present value and future value concepts, Bond pricing formula, Accrued interest and clean vs. dirty prices</li> <li>• Interest Rate Risk and Duration: Interest rate sensitivity, Duration and modified duration, Convexity: Definition and importance in risk management</li> <li>• Credit Risk and Credit Ratings: Understanding credit risk and default risk, Credit rating agencies and their role (Moody's, S&amp;P, Fitch), Investment-grade vs. non-investment-grade bonds</li> <li>• Term Structure of Interest Rates: Yield curves (normal, flat, inverted), Factors affecting the shape of the yield curve</li> <li>• Strategies for Fixed Income Portfolio Management: Passive vs. active strategies, Immunization and matching strategies, Role of fixed income in portfolio diversification</li> </ul> |
| 10 | <b>References:</b> <ol style="list-style-type: none"> <li>1. Choudhry, M. An introduction to bond markets (4th ed.). Wiley. (2010).</li> <li>2. Fabozzi, F. J. The handbook of fixed income securities (9th ed.). McGraw-Hill Education. (2021).</li> <li>3. Martellini, L., Priaulet, P., &amp; Priaulet, S. Fixed-income securities: Valuation, risk management, and portfolio strategies. Wiley. (2003).</li> <li>4. Sundaresan, S. Fixed income markets and their derivatives (3rd ed.). Academic Press. (2009).</li> <li>5. Tuckman, B., &amp; Serrat, A. Fixed income securities: Tools for today's markets (3rd ed.). Wiley. (2011).</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| 11                                                                                                | Internal Continuous Assessment: 40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Semester End Examination: 60% |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------|---------------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------|-----------------|-----|----------------------------------------------------------------------------------------------------|----|-----|-------------------------------------------------------------------------------------------------------------------|----|--|
| 12                                                                                                | <b>Continuous Evaluation through:</b><br><i>Note: Learner must be Present in all the exam components of Continuous Evaluation</i>                                                                                                                                                                                                                                                                                                                                                                                                        |                               |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
|                                                                                                   | <table><tr><th>Component</th><th>Total Marks</th></tr><tr><td>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td><td>20 Marks</td></tr><tr><td><b>Total</b></td><td><b>20 Marks</b></td></tr></table>                                                                                                                                                                                                                                                                                 | Component                     | Total Marks | Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 20 Marks | <b>Total</b>                                                                                      | <b>20 Marks</b> |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| Component                                                                                         | Total Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 20 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| <b>Total</b>                                                                                      | <b>20 Marks</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| 13                                                                                                | <b>Format of Question Paper:</b><br><br><b>Question Paper Pattern for Semester End Examination (SEE)</b><br><b>Maximum Marks: 30</b> <span style="float:right"><b>Duration:1 Hour</b></span>                                                                                                                                                                                                                                                                                                                                             |                               |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
|                                                                                                   | <table><tr><th>Question Number</th><th>Particular</th><th>Marks</th></tr><tr><td>Q-1</td><td>Attempt any ONE of the following:(Module 1)<br/>A. Full Length Question<br/>B. Full Length Question</td><td>10</td></tr><tr><td>Q-2</td><td>Attempt any ONE of the following: (Module 2)<br/>A. Full Length Question<br/>B. Full Length Question</td><td>10</td></tr><tr><td>Q-3</td><td>Short Notes attempt any TWO of the following:<br/>A. (Module 1)<br/>B. (Module 1)<br/>C. (Module 2)<br/>D. (Module 2)</td><td>10</td></tr></table> | Question Number               | Particular  | Marks                                                                                             | Q-1      | Attempt any ONE of the following:(Module 1)<br>A. Full Length Question<br>B. Full Length Question | 10              | Q-2 | Attempt any ONE of the following: (Module 2)<br>A. Full Length Question<br>B. Full Length Question | 10 | Q-3 | Short Notes attempt any TWO of the following:<br>A. (Module 1)<br>B. (Module 1)<br>C. (Module 2)<br>D. (Module 2) | 10 |  |
| Question Number                                                                                   | Particular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Marks                         |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| Q-1                                                                                               | Attempt any ONE of the following:(Module 1)<br>A. Full Length Question<br>B. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                        | 10                            |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| Q-2                                                                                               | Attempt any ONE of the following: (Module 2)<br>A. Full Length Question<br>B. Full Length Question                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10                            |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |
| Q-3                                                                                               | Short Notes attempt any TWO of the following:<br>A. (Module 1)<br>B. (Module 1)<br>C. (Module 2)<br>D. (Module 2)                                                                                                                                                                                                                                                                                                                                                                                                                        | 10                            |             |                                                                                                   |          |                                                                                                   |                 |     |                                                                                                    |    |     |                                                                                                                   |    |  |

### Signatures of Team Members

| Sr. No. | Name            | Signature |
|---------|-----------------|-----------|
| 1.      | Ms. Neha Sawant |           |
| 2.      |                 |           |

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**



**Title of the Course: Corporate Finance  
Programme : Bachelor of Commerce (Financial Market) and  
Bachelor of Management Studies  
Semester: V**

**Syllabus for 4 Credit Course  
from the Academic Year 2025-2026**

## Name of the Course: Corporate Finance

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Particulars                                                                                                                                                                                                                                                                                                                                                                         |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description the course :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Corporate finance is a branch of finance that focuses on the financial activities, structures, and strategies of corporations, primarily aimed at maximizing shareholder value. This area of finance encompasses the planning, raising, investing, and managing of funds within a company, with an emphasis on both short-term financial management and long-term financial growth. |
| 2       | <b>Vertical :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Major Electives                                                                                                                                                                                                                                                                                                                                                                     |
| 3       | <b>Type :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Practical                                                                                                                                                                                                                                                                                                                                                                           |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 4 credits                                                                                                                                                                                                                                                                                                                                                                           |
| 5       | <b>Hours Allotted :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 60 Hours                                                                                                                                                                                                                                                                                                                                                                            |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 100 Marks<br>Continuous Evaluation:40<br>Semester-End: 60                                                                                                                                                                                                                                                                                                                           |
| 7       | <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To equip learners with the knowledge and skills necessary for the analyzing the cost of different capital sources and evaluating the impact of leverage</li> <li>2. To provide learners with the knowledge and skills necessary to effectively create, implement, and manage financial plans for individuals or organizations.</li> <li>3. To understand the capital budgeting process, including project classification and various investment criteria.</li> <li>4. To examine the impact of capital structure decisions on a company's cost of capital, valuation, and financial stability.</li> </ol>                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                     |
| 8       | <b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Acquire hands-on skills in determine the Weighted Average Cost of Capital (WACC) and understand its importance in investment and financing decisions.</li> <li>2. Learners will able to develop and manage detailed budgets that align with financial goals, ensuring controlled spending and efficient cash flow.</li> <li>3. Learner will able to apply different capital budgeting techniques (such as NPV, IRR, and ARR) to evaluate project feasibility, including accurate estimation of project cash flows.</li> <li>4. Evaluate how different capital structure choices affect a company's <b>cost of capital</b> and <b>overall valuation</b>, as well as the risk-return profile for shareholders</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                     |
| 9       | <b>Module 1: Cost of Capital and Leverage (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <ul style="list-style-type: none"> <li>• <b>Cost of Capital</b> – Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Cost of Capital</li> <li>• <b>Leverage</b>- Introduction to Concept of Leverage- Operating Leverage, Financial Leverage and Combined Leverage</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <b>Module 2: Financial Planning (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <ul style="list-style-type: none"> <li>• <b>Introduction:</b> Meaning, Essentials, Advantage and Importance</li> <li>• <b>Tyes of Budget:</b> Production Budget, Cash Budget, Flexible Budget (Practical Sums)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                     |
|         | <b>Module 3: Capital Budgeting (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                     |

|  |                                                                                                                                                                                                                                                                                                                                                                                                 |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <ul style="list-style-type: none"> <li>• <b>Introduction</b> - Capital Budgeting Process, Project Classification and Investment Criteria.</li> <li>• <b>Techniques of Capital Budgeting</b> - 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)</li> </ul> |
|  | <b>Module 4: Capital Structure Theories and Dividend Decisions (15 Hours)</b>                                                                                                                                                                                                                                                                                                                   |
|  | <ul style="list-style-type: none"> <li>• <b>Capital Structure Theories</b> – Background, Assumptions, Definitions, Calculation of EPS</li> <li>• <b>Dividend Decisions</b>- Need, Importance, Formulation, Legal and Procedural Aspects, Dividend Decision Models - Walter, Gordon, Graham &amp; Dodd Model and M-M Model</li> </ul>                                                            |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>10</b> | <b>Reference Books:</b> <ol style="list-style-type: none"> <li><b>1. Principles of Corporate Finance</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> Richard A. Brealey, Stewart C. Myers, and Franklin Allen</li> <li>• <b>Publisher:</b> McGraw-Hill Education</li> <li>• <b>Year:</b> 13th Edition, 2020</li> </ul> </li> <li><b>2. Corporate Finance</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> Jonathan Berk and Peter DeMarzo</li> <li>• <b>Publisher:</b> Pearson</li> <li>• <b>Year:</b> 5th Edition, 2019</li> </ul> </li> <li><b>3. Fundamentals of Corporate Finance</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> Richard A. Brealey, Stewart C. Myers, and Alan J. Marcus</li> <li>• <b>Publisher:</b> McGraw-Hill Education</li> <li>• <b>Year:</b> 8th Edition, 2019</li> </ul> </li> <li><b>4. Corporate Finance: Theory and Practice</b> <ul style="list-style-type: none"> <li>• <b>Author:</b> Aswath Damodaran</li> <li>• <b>Publisher:</b> Wiley</li> <li>• <b>Year:</b> 3rd Edition, 2014</li> </ul> </li> <li><b>5. Valuation: Measuring and Managing the Value of Companies</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> McKinsey &amp; Company Inc.</li> <li>• <b>Publisher:</b> Wiley</li> <li>• <b>Year:</b> 6th Edition, 2020</li> </ul> </li> <li><b>6. Corporate Finance for Dummies</b> <ul style="list-style-type: none"> <li>• <b>Author:</b> Michael Taillard</li> <li>• <b>Publisher:</b> Wiley</li> <li>• <b>Year:</b> 2nd Edition, 2015</li> </ul> </li> <li><b>7. Corporate Financial Strategy</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> Ruth Bender and Keith Ward</li> <li>• <b>Publisher:</b> Routledge</li> <li>• <b>Year:</b> 3rd Edition, 2017</li> </ul> </li> </ol> |
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|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>11</b> | <b>Internal Continuous Assessment: 40%</b>                                                                                                                                                                                                                           | <b>Semester End Examination : 60%</b> |
| <b>12</b> | <p>Note: Learner must be Present in all the exam components of Continuous Evaluation</p> <p>Component•Total Marks</p> <p>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</p> <p>40 Marks</p> <p>Total•40 Marks</p> |                                       |

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| Question No                                                                                                         | Particular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Marks                     |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
| Q-1                                                                                                                 | <b>Attempt the following:</b><br>a.Full Length Practical Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15                        |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
|                                                                                                                     | OR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                           |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
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|                                                                                                                     | OR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                           |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
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| Q-3                                                                                                                 | <b>Attempt the following:</b><br>a.Full Length Practical Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15                        |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
|                                                                                                                     | OR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                           |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
|                                                                                                                     | b. Theory/ Practical Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08                        |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
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| Q-4                                                                                                                 | <b>Attempt the following:</b><br>a.Full Length Practical Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15                        |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
|                                                                                                                     | OR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                           |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
|                                                                                                                     | b. Theory/ Practical Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08                        |  |  |             |            |       |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |     |                                                                   |    |    |  |                                |    |  |                               |    |                                                                                                                     |  |  |
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**Signatures of Team Members**

| Sr.No | Name             | Signature |
|-------|------------------|-----------|
| 1.    | Mr.Murugan Nadar |           |
| 2.    | Mr.Mubeen Shaikh |           |

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of Commerce**  
**(Autonomous)**



**Title of the Course: Direct Tax**  
**Programme : Bachelor of Commerce (Banking and Insurance) &**  
**Bachelor of Commerce (Financial Market)**  
**Semester :V**

**Syllabus for 4 Credit Course**  
**From the Academic Year 2026-2027**

## Name of the Course: : Direct Tax

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description the course :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | This course in Direct Taxation is designed to provide learners with a comprehensive understanding of the principles, regulations, and applications of direct taxes. Learners will delve into the various aspects of direct taxation, including income tax, wealth tax, and other related taxes. The course aims to equip learners with the knowledge and skills necessary to navigate the complexities of direct tax laws, compliance, and planning. |
| 2       | <b>Vertical :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Minor                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3       | <b>Type :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Practical                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 4 credits                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5       | <b>Hours Allotted :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 60 Hours                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 100 Marks<br>Continuous Evaluation: 40<br>Semester-End: 60                                                                                                                                                                                                                                                                                                                                                                                           |
| 7       | <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To understand crucial definitions within tax law and the concept of residential status as it pertains to tax liability.</li> <li>2. To explore the taxation of income generated from Salary, House Property and Profit &amp; Gain from Business and Profession.</li> <li>3. To explore the taxation of income generated from Capital gain, Income from other sources and enable individuals, tax professionals, and financial planners to identify and maximize the deductions available.</li> <li>4. To understand the components that constitute total income, the process of aggregation of various incomes and the application of deductions and exemptions to arrive at the gross total income and taxable income.</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 8       | <b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Learners will able to determine the residential status of individuals and entities and understand its significance in taxation.</li> <li>2. Learners will able to determine income from Salary, House Property and Profit &amp; Gain from Business and Profession.</li> <li>3. Learners will able to compute income from Capital gain, Income from other sources and Deductions as per Income Tax Act.</li> <li>4. Learners will able to apply deductions and exemptions to calculate the taxable income.</li> </ol>                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 9       | <b>Module 1: Definitions and Residential Status (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <ul style="list-style-type: none"> <li>• Basic Terms ( S. 2,3,4) (Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.)</li> <li>• Determination of Residential Status of Individual (Practical Sums)</li> <li>• Scope of Total Income (S.5) (Practical Sums)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <b>Module 2: Heads of Income – I (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|         | <ul style="list-style-type: none"> <li>• Salary ( S.15-17) (Practical Sums)</li> <li>• Income from House Property (S. 22-27) (Practical Sums)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

|             | <ul style="list-style-type: none"> <li>Profit &amp; Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) (Practical Sums)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------|-------|-----|-------------------------------------------------------------------|----|----|--|-----------------------------------------------------------------|----------|-----|-------------------------------------------------------------------|----|----|--|-----------------------------------------------------------------|----------|--|
|             | <b>Module 3: Heads of Income – II and Deductions (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | <ul style="list-style-type: none"> <li>Capital Gain (S.45, 48, 49, 50 and 54) (Practical Sums)</li> <li>Income from other sources (S.56 - 59) (Practical Sums)</li> <li>Deductions from Total Income (S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | <b>Module 4 Computation of Taxable Income of Individuals (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | <ul style="list-style-type: none"> <li>Income Tax rate</li> <li>Taxable income of Individual (Practical Sums)</li> <li>Taxable income of HUF (Practical Sums)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
| <b>10</b>   | <b>Reference Books:</b> <ol style="list-style-type: none"> <li>Ahuja, Girish &amp; Gupta, Ravi: Taxation of Capital Gains. (15th ) Haryana. Wolters Kluwer, 2018</li> <li>Ahuja&amp; Gupta, Systematic Approach to Direct Tax ,Bharat Law House ,48<sup>th</sup> Edition ,2023</li> <li>Chamber of Tax Consultants: Faqs on LLP. New Delhi. Taxmann Publications Pvt Ltd., 2017</li> <li>Dr .V.K. Singhania , Income Tax Ready Recknoner ,Taxman,11<sup>th</sup> Edition,2023</li> <li>Singhania,Vinod K &amp; Singhania, Kapil: Direct Taxes Law &amp; Practice. [With Special Reference to Tax Planning] (60th ) New Delhi. Taxmann Publications Pvt Ltd., 2018</li> <li>T.N. Manoharan Direct Tax Laws ,Snow White ,2023</li> <li>V.K. Singhania ,Direct Taxes Law &amp; Practice ,Taxman , 2023</li> </ol> |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
| <b>11</b>   | <b>Internal Continuous Assessment: 40%</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Semester End Examination: 60%</b> |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | Note: Learner must be Present in all the exam components of Continuous Evaluation Component•Total Marks<br>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation<br>40 Marks<br>Total•40 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
| <b>13</b>   | <b>Format of Question Paper:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | <table border="1"> <thead> <tr> <th>Question No</th><th>Particular</th><th>Marks</th></tr> </thead> <tbody> <tr> <td rowspan="3">Q-1</td><td><b>Attempt the following:</b><br/>a.Full Length Practical Question</td><td>15</td></tr> <tr> <td>OR</td><td></td></tr> <tr> <td>b. Theory/ Practical Questions<br/>c. Theory/Practical Questions</td><td>08<br/>07</td></tr> <tr> <td rowspan="3">Q-2</td><td><b>Attempt the following:</b><br/>a.Full Length Practical Question</td><td>15</td></tr> <tr> <td>OR</td><td></td></tr> <tr> <td>b. Theory/ Practical Questions<br/>c. Theory/Practical Questions</td><td>08<br/>07</td></tr> </tbody> </table>                                                                                                                                                      | Question No                          | Particular                                                        | Marks | Q-1 | <b>Attempt the following:</b><br>a.Full Length Practical Question | 15 | OR |  | b. Theory/ Practical Questions<br>c. Theory/Practical Questions | 08<br>07 | Q-2 | <b>Attempt the following:</b><br>a.Full Length Practical Question | 15 | OR |  | b. Theory/ Practical Questions<br>c. Theory/Practical Questions | 08<br>07 |  |
| Question No | Particular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Marks                                |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
| Q-1         | <b>Attempt the following:</b><br>a.Full Length Practical Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 15                                   |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | OR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | b. Theory/ Practical Questions<br>c. Theory/Practical Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08<br>07                             |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
| Q-2         | <b>Attempt the following:</b><br>a.Full Length Practical Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 15                                   |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | OR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | b. Theory/ Practical Questions<br>c. Theory/Practical Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 08<br>07                             |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
|             | <table border="1"> <tbody> <tr> <td>Q-3</td><td><b>Attempt the following:</b><br/>a.Full Length Practical Question</td><td>15</td></tr> </tbody> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Q-3                                  | <b>Attempt the following:</b><br>a.Full Length Practical Question | 15    |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |
| Q-3         | <b>Attempt the following:</b><br>a.Full Length Practical Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 15                                   |                                                                   |       |     |                                                                   |    |    |  |                                                                 |          |     |                                                                   |    |    |  |                                                                 |          |  |

|                                                                                                                     |                                                                                                                                            |                    |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
|                                                                                                                     | OR<br>b. Theory/ Practical Questions<br>c. Theory/Practical Questions                                                                      | 08<br>07           |
| Q-4                                                                                                                 | <b>Attempt the following:</b><br>a.Full Length Practical Question<br>OR<br>b. Theory/ Practical Questions<br>c. Theory/Practical Questions | 15<br><br>08<br>07 |
| <b>Note:</b> Theory/Practical question of 7 and 8 Marks can be Three Question of 5 Each or One Question of 15 Marks |                                                                                                                                            |                    |

#### Signatures of Team Members

| Sr.No | Name             | Signature |
|-------|------------------|-----------|
| 1.    | Mr.Murugan Nadar |           |
| 2.    | Mr.Mubeen Shaikh |           |

AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of  
Commerce  
(Autonomous)**



**Title of the Course: Block-Chain Technology**

**Programmes: Sem. V**  
**B.Com (Management Studies)**  
**B.Com (Accounting & Finance)**  
**B.Com (Banking & Insurance)**  
**B.Com (Financial Markets)**

**Syllabus for 4 Credits**  
**From the Academic Year: 2026-2027**

## Name of the Course: Block-Chain Technology

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description of the Course :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | This course provides a comprehensive understanding of Block chain technology and Cryptocurrencies, exploring their fundamental concepts, architecture, and real-world applications. It introduces cryptographic principles, block chain networks, and smart contracts, followed by detailed insights into Bitcoin, Ethereum, and Hyperledger. Students will learn about mining mechanisms, distributed ledgers, and the legal and economic implications of cryptocurrencies. |
| 2       | <b>Vertical :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Minor Basket                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 3       | <b>Type :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Theory                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4 credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 5       | <b>Hours Allotted :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 60 Hours                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 100 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 7       | <b>Course Objectives:</b><br>Learner will be able to : <ol style="list-style-type: none"> <li>1) Understand the foundational architecture and cryptographic principles of block chain technology.</li> <li>2) Explore the evolution, protocols, and applications of major cryptocurrencies like Bitcoin and Ethereum.</li> <li>3) Analyze the structure, mechanics, and legal aspects of Bitcoin in global and Indian contexts.</li> <li>4) Evaluate blockchain's role in finance, governance, and emerging decentralized applications.</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8       | <b>Course Outcomes:</b><br>Learner will be able to : <ol style="list-style-type: none"> <li>1) Explain core block chain concepts, components, and network types.</li> <li>2) Demonstrate knowledge of cryptocurrency protocols, smart contracts, and distributed ledgers.</li> <li>3) Assess Bitcoin's infrastructure including keys, wallets, transactions, and its use in Indian commerce.</li> <li>4) Apply block chain solutions to real-world domains such as FinTech, supply chain, and e-governance</li> </ol>                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9  | <b>Modules:-</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|    | <b>Module 1: Introduction to Block Chain (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|    | <ul style="list-style-type: none"> <li>• Basic ideas behind block chain, how it is changing the landscape of digitalization, introduction to cryptographic concepts</li> <li>• Basic architecture of Block chain, different terminologies associated, Characteristics of Block chain, Types of networks, Introducing Smart contract concept in Block chain.</li> <li>• Core components of Block chain, Types of Block chains; Block chain Protocol, Permission &amp; Permission less Block chains</li> </ul>                                                                                                             |
|    | <b>Module 2: Crypto Currency (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|    | <ul style="list-style-type: none"> <li>• History, Distributed Ledger, Bitcoin protocols - Mining strategy and rewards, Ethereum Construction, DAO, Smart Contract, GHOST, Vulnerability, Attacks, Side chain, Name coin.</li> <li>• Stakeholders, Roots of Bitcoin, Legal Aspects-Crypto currency Exchange, Black Market and Global Economy. Applications: Internet of Things, Medical Record Management System, Domain Name Service and future of Block chain for crypto currencies.</li> <li>• Short History of Money and Trust, Bitcoin Mechanics, Introduction to Ethereum, Introduction to Hyper ledger.</li> </ul> |
|    | <b>Module 3: Bit Coins (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|    | <ul style="list-style-type: none"> <li>• Introduction to Bitcoins, Bitcoin : Digital Signature, Digital Keys, Private Keys, Public Keys</li> <li>• Bitcoins Addresses, Bitcoins Transactions, Bitcoins Network, Bitcoins Wallets, Bitcoins Payments, Bitcoins Clients and APIs, Bitcoins Limitation.</li> <li>• Bitcoins in Indian Commerce: Investment options, Legal Status, CDBC Digital Rupee.</li> </ul>                                                                                                                                                                                                            |
|    | <ul style="list-style-type: none"> <li>• Use of block chain in banking and finance, role in supply chain management, e-governance</li> <li>• Integration of block chain in FinTech and Banking operations, de-centralized finance.</li> <li>• RBI and Government of India on cryptocurrencies. Taxation policies.</li> </ul>                                                                                                                                                                                                                                                                                             |
| 10 | <b>Text Books:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| 11                                                                                                | <b>Reference Books:</b> <ol style="list-style-type: none"> <li>1) Block Chain Technology: Concepts and Applications by Kumar Saurabh &amp; Ashutosh Saxena (Author), 2020.</li> <li>2) Basics of Bitcoins and Block chains by Antony Lewis, 2018.</li> <li>3) Bit Coins and Cryptocurrency Technologies by Arvind Narayanan.</li> </ol>                                                                                                                                                       |                                            |                                       |                                                                                                   |          |              |                 |
|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------------|----------|--------------|-----------------|
| 12                                                                                                | <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"><b>Internal Continuous Assessment: 40%</b></td><td style="width: 50%;"><b>Semester End Examination : 60%</b></td></tr> </table>                                                                                                                                                                                                                                                                                          | <b>Internal Continuous Assessment: 40%</b> | <b>Semester End Examination : 60%</b> |                                                                                                   |          |              |                 |
| <b>Internal Continuous Assessment: 40%</b>                                                        | <b>Semester End Examination : 60%</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                            |                                       |                                                                                                   |          |              |                 |
| 13                                                                                                | <b>Continuous Evaluation through:</b><br><i>Note: Learner must be Present in all the exam components of Continuous Evaluation</i> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Component</th><th>Total Marks</th></tr> </thead> <tbody> <tr> <td>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td><td>40 Marks</td></tr> <tr> <td><b>Total</b></td><td><b>40 Marks</b></td></tr> </tbody> </table> | Component                                  | Total Marks                           | Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 40 Marks | <b>Total</b> | <b>40 Marks</b> |
| Component                                                                                         | Total Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                            |                                       |                                                                                                   |          |              |                 |
| Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation | 40 Marks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                            |                                       |                                                                                                   |          |              |                 |
| <b>Total</b>                                                                                      | <b>40 Marks</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                            |                                       |                                                                                                   |          |              |                 |
| 14                                                                                                | <p style="text-align: center;"> <b>Question Paper Pattern for Semester End Examination</b><br/> <b>Maximum Marks: 60</b> <span style="float: right;"><b>Duration: 2 Hrs.</b></span><br/> <b>Note: All questions are compulsory. Each question has an internal choice.</b> </p> <p style="text-align: center; margin-top: 100px;"><i>[Refer to Next Page]</i></p>                                                                                                                              |                                            |                                       |                                                                                                   |          |              |                 |

| Question Number |    | Nature of Questions  | Maximum Marks |
|-----------------|----|----------------------|---------------|
| 1)              |    | <b>Attempt any 3</b> |               |
|                 | a) |                      | 15            |
|                 | b) |                      |               |
|                 | c) |                      |               |
|                 | d) |                      |               |
|                 | e) |                      |               |
| 2)              |    | <b>Attempt any 3</b> |               |
|                 | a) |                      | 15            |
|                 | b) |                      |               |
|                 | c) |                      |               |
|                 | d) |                      |               |
|                 | e) |                      |               |
| 3)              |    | <b>Attempt any 3</b> |               |
|                 | a) |                      | 15            |
|                 | b) |                      |               |
|                 | c) |                      |               |
|                 | d) |                      |               |
|                 | e) |                      |               |
| 4)              |    | <b>Attempt any 3</b> |               |
|                 | a) |                      | 15            |
|                 | b) |                      |               |
|                 | c) |                      |               |
|                 | d) |                      |               |
|                 | e) |                      |               |

### Signatures of Team Members

| Sr.No | Name              | Signature |
|-------|-------------------|-----------|
| 1.    | Mr. Deepak Sharma |           |



Approved by the Academic Council on 27-11-2024 item no. 05

Approved by the BoS in Business Economics on 13-11-2024 item no. 05

## **As Per NEP 2020**

### **Tolani College of Commerce (Autonomous)**



Knowledge is Supreme

**Programme: B.Com (wef 2025-2026) B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets B.Sc. in Information Technology (wef 2026-2027)**

### **Syllabus for 4 credit Course**

**Title of the Course: Business Economics (Semester V) : Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)**

| Sr. No. | Heading                | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1)      | Description the course | This course offers a comprehensive exploration of international trade economics, exploring into fundamental theories, policies, and mechanisms that shape global economic interactions. Beginning with an overview of international economics, students will examine key trade theories, the dynamics of tariffs and non-tariff barriers, and the role of economic integration. The course also covers the details of balance of payments, including national income accounting, automatic and policy adjustment mechanisms, and the determinants of exchange rates within the foreign exchange market. By integrating theoretical concepts with real-world examples, this course equips students with a deep understanding of the complexities and challenges of international economic relations. |
| 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 B.Sc. in Information Technology and B.Com in Taxation and Auditing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3)      | Semester               | V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 4)      | Course/ Subject        | Business Economics: Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 5)      | Vertical:              | Minor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 6)      | Type:                  | Theory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 7)      | Credits:               | 04                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 8)      | Hours Allotted:        | 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 9)      | Marks Allotted:        | Total Marks: 100<br>Continuous Evaluation Marks: 40<br>Semester End Examination Marks: 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

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

- 1) understand the fundamental theories and concepts that underpin international trade.
- 2) examine the impact of tariff and non-tariff barriers on international trade.
- 3) understand the structure and significance of the Balance of Payments and its impact on an open economy.

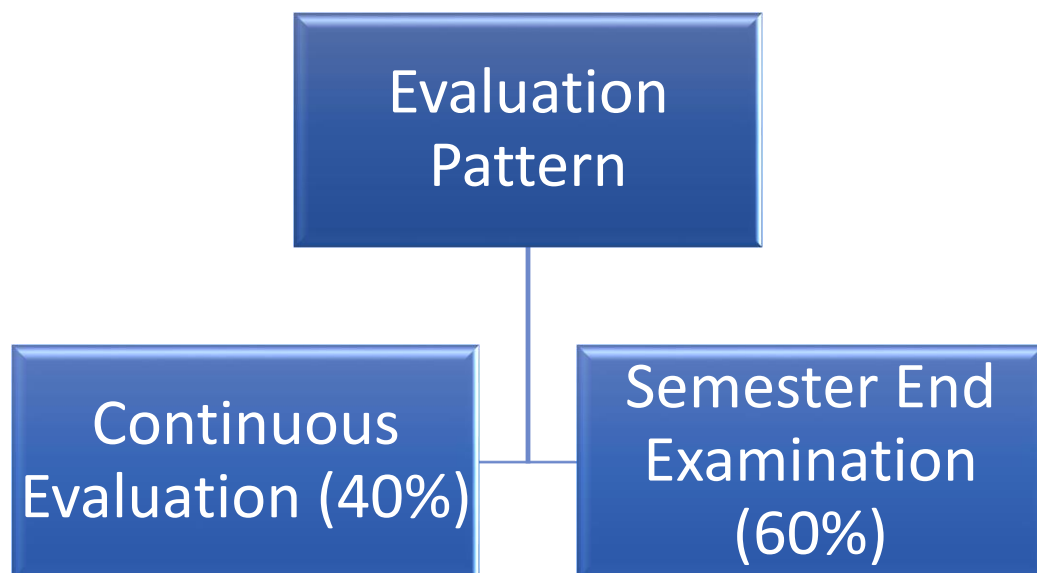
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4) explore the mechanisms of exchange rate determination and the functioning of the foreign exchange market.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <p>Course Outcomes: Upon completion of this course students will be able to:</p> <p>1) explain and apply the different trade theories to analyse international trade patterns.</p> <p>2) critically evaluate the effects of tariffs on trade between nations, particularly in the context of small economies.</p> <p>3) analyse the causes of disequilibria in the Balance of Payments and propose measures to address them.</p> <p>4) how exchange rates are determined and assess the implications of exchange rate fluctuations on international trade.</p> |

| <b>Module I: Elements of International Trade Theory (15 hours)</b>                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1) Overview of International Economics                                                          | <ul style="list-style-type: none"> <li>a) Meaning and subject matter of international economics.</li> <li>b) Importance of international economics.</li> <li>c) Differences between domestic and international trade.</li> <li>d) The globalisation of the world economy.</li> </ul>                                                                                                                                                                                                                                    |
| 2) International Trade Theories                                                                 | <ul style="list-style-type: none"> <li>a) The Theory of Comparative Cost Advantage.</li> <li>b) The Factor Endowments Theory.</li> <li>c) Economies of Scale and International Trade.</li> <li>d) Imperfect Competition and International Trade (Product differentiation, relationship between intra-industry and H-O models and Measuring Intra-Industry Trade).</li> </ul>                                                                                                                                            |
| 3) Terms of Trade                                                                               | <ul style="list-style-type: none"> <li>a) Meaning and Types of Terms of Trade (Net Barter Terms, Gross Barter, Income, Single Factoral, Double Factoral, Real Cost and Utility).</li> <li>b) Factors influencing terms of trade.</li> <li>c) Terms of trade and economic development.</li> <li>d) The Theory of Reciprocal Demand.</li> </ul>                                                                                                                                                                           |
| <b>Module II: Elements of International Trade Policy (15 hours)</b>                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1) Tariff Barriers                                                                              | <ul style="list-style-type: none"> <li>a) Tariffs: Meaning and objectives.</li> <li>b) Classification of Tariffs (Basis of levy, objectives and country-wise discrimination).</li> <li>c) Effects of tariffs (Partial equilibrium effects on a small country).</li> <li>d) The Theory of tariff structure (nominal tariff and the effective rate of protection) and the optimum tariff.</li> </ul>                                                                                                                      |
| 2) Non-Tariff Barriers (NTBs)                                                                   | <ul style="list-style-type: none"> <li>a) Meaning and objectives.</li> <li>b) Classification of NTBs (Quantitative trade restrictions, fiscal measures and others).</li> <li>c) Effects of an import quota (Partial equilibrium effect).</li> <li>d) Quota versus Tariff.</li> </ul>                                                                                                                                                                                                                                    |
| 3) Economic Integration                                                                         | <ul style="list-style-type: none"> <li>a) Meaning and objectives.</li> <li>b) Advantages of economic integration.</li> <li>c) Types of economic integration (Preferential trade agreement, free trade area, customs union, common market, economic union and economic integration).</li> <li>d) Attempts at economic integration: The European Union, United States-Mexico-Canada Agreement (USMCA), BRICS and The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC).</li> </ul> |
| <b>Module III: Elements of International Monetary Economics: Balance of Payments (15 hours)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1) National Income Accounting and the Balance of Payments (BOP)                                 | <ul style="list-style-type: none"> <li>a) Gross domestic product and trade balance.</li> <li>b) The balance of payments accounts and its components.</li> <li>c) Deficit/surplus in the BOP.</li> <li>d) Disequilibrium in BOP: Causes, types of disequilibria and measures.</li> </ul>                                                                                                                                                                                                                                 |

|                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2) Open Economy Macroeconomics: Automatic adjustment mechanism.                                                      | a) Automatic price adjustment mechanism (under flexible exchange rate system)<br>b) Automatic income adjustment mechanism (The foreign repercussions effect)<br>c) Elasticity approach to the BOP (the 'J' curve effect)<br>d) Monetary approach to BOP (under fixed and flexible exchange rates)                                                                                                                                                                                                                  |
| 3) Open Economy Macroeconomics: Policy adjustment mechanism.                                                         | a) Expenditure-changing policy: Fiscal and Monetary Policy (simultaneous internal and external balance under fixed exchange rate and flexible exchange rate).<br>b) Expenditure-switching policy: Devaluation and Revaluation (elasticity and absorption approach).<br>c) The Assignment Problem: The Trevor Swan Model.<br>d) The Assignment Problem (Policy Mix): The Mundell-Fleming Model.                                                                                                                     |
| <b>Module IV: Elements of International Monetary Economics: Foreign Exchange Market and Exchange Rate (15 hours)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 1) Foreign Exchange Market                                                                                           | a) Meaning, features and functions of foreign exchange market<br>b) Transactions in the foreign exchange market (Spot rate, forward rate, foreign exchange swap, currency swap, foreign exchange futures, options)<br>c) Foreign exchange hedging, arbitrage and speculation<br>d) Equilibrium in foreign exchange market                                                                                                                                                                                          |
| 2) Exchange Rate Determination                                                                                       | a) Money, interest and the exchange rate.<br>b) Price level and exchange rate in the long run: The Law of One Price and The Purchasing Power Parity Theory (Absolute and Relative versions).<br>c) The Balance of Payments Theory and the Monetary Model of exchange rate determination.<br>d) The Portfolio Approach or the Asset Market Approach to exchange rate determination.                                                                                                                                 |
| 3) International Monetary System and Exchange Rate Arrangements                                                      | a) Definition and criteria of classification of exchange rates (fixed, perfectly flexible, fixed but adjustable, foreign exchange rate band, crawling peg, dual exchange rates, managed floating and target zone).<br>b) Monetary System: The Classical Gold Standard, the Inter-War Period, and the Bretton Woods System.<br>c) The European Exchange Rate Mechanism.<br>d) Options for International Monetary Reforms: Optimum Currency Areas, Currency Board Arrangements and Currency Union and Dollarization. |

#### Basic References:

- 1) Moosa, I. (2011). *International finance: An analytical approach* (3rd ed.). Tata McGraw-Hill. New Delhi, India.
- 2) Pal, R. (2022). *International economics: Theory, policy and finance* (1st ed.). Himalaya Publishing House. Mumbai, India.
- 3) Salvatore, D. (2022). *International economics* (13th ed.). Wiley. New Delhi, India.



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

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

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AC –  
Item No. –

**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**



**Title of the Course: Income Tax Filing Procedures**

**Programme: Bachelor of Management Studies,  
Bachelor of Commerce (Accounting & Finance),  
Bachelor of Commerce (Banking & Insurance) and  
Bachelor of Commerce (Financial Markets)**

**Semester: V**

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

## Name of the Course: Income Tax Filing Procedures

| Sr. No. | Heading                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Description the course:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | This course provides a comprehensive guide to the process, principles, and legal framework for filing Income Tax Returns (ITR). Designed for beginners and intermediate learners, it covers everything from the basics of income tax to the practical steps of preparing and submitting returns online. The course explores different ITR forms for individuals, businesses, and various types of incomes, ensuring students can accurately select and complete the correct form for diverse scenarios. Learners will gain hands-on experience with tax calculations, exemptions, and deductions, along with using official tax portals for filing returns. Topics like tax compliance, penalties for non-filing, and dealing with notices from the tax department are also covered, enabling learners to handle ITR filing confidently and responsibly. |
| 2       | <b>Vertical:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | VSC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3       | <b>Type:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Practical                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 4       | <b>Credit:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2 Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5       | <b>Hours Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 30 Hours                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6       | <b>Marks Allotted:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 50 Marks<br>Continuous Evaluation: 20<br>Semester-End Examination: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 7       | <b>Course Objectives:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ol style="list-style-type: none"> <li>1. Learn to distinguish between various ITR forms and determine the correct form based on an individual's or business's income sources and taxpayer status.</li> <li>2. Understand the TDS filing process, due dates, and compliance norms, including generating TDS certificates and filing TDS returns.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8       | <b>Course Outcomes:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <ol style="list-style-type: none"> <li>1. Learners will able to Identify and choose the correct ITR form for different taxpayer categories, ensuring compliance with filing requirements.</li> <li>2. Learners will able to calculate TDS on payments such as salary, rent, interest, and contractor payments and deduct the appropriate amount.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 9       | <b>Module 1: Income Tax and e-Filing of ITRs (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|         | <ul style="list-style-type: none"> <li>• <b>Conceptual Framework-</b> Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.</li> <li>• <b>Introduction to income tax</b> – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return</li> <li>• <b>E-Filing Platforms and Software</b> -Introduction to Official E-Filing Portals (e.g., Income Tax E-Filing Portal, GST Portal), Overview of Popular E-Filing Software and Their Features, How to Choose the Right Platform or Software Based on Filing Needs, Data Security and Privacy in E-Filing Systems</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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|  | <ul style="list-style-type: none"> <li>• <b>Types of Forms</b> - ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|  | <b>Module 2: <u>Tax Deduction at source (TDS)</u> (15 Hours)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|  | <ul style="list-style-type: none"> <li>• <b>Introduction to TDS</b> -Basics of TDS and Its Purpose in Taxation, Overview of TDS Regulations and Compliance Importance of TDS in the Indian Tax System Key Concepts: Deductor, Deductee, and Threshold Limits</li> <li>• <b>TDS on Various Payments</b>-TDS on Salary (Section 192) TDS on Interest Payments (Section 194A)TDS on Contractor Payments (Section 194C)TDS on Rent (Section 194I)TDS on Commission and Brokerage (Section 194H)TDS on Professional and Technical Services (Section 194J)Overview of Other Important Sections and Payments Covered under TDS</li> <li>• <b>TDS Calculation and Deduction</b> -Understanding TDS Rates for Different Income Categories Threshold Limits and Exemptions, Calculating TDS on Salary (Including Surcharge and Cess), Practical Scenarios and Examples of TDS Calculation, Common Errors in TDS Calculation and How to Avoid Them</li> <li>• <b>TDS Compliance and Filings TDS Return Filing</b>- Due Dates and Forms (24Q, 26Q, 27Q, etc.), Step-by-Step Guide to TDS Filing Process, TDS Challans (Challan ITNS 281) and Payment Procedures, Generating TDS Certificates (Form 16, 16A) for Deductees, Rectification and Correction of TDS Returns</li> </ul> |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | <b>Reference Books:</b> <ol style="list-style-type: none"> <li><b>1. Income Tax Law &amp; Practice</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> V.K. Singhania, Monica Singhania</li> <li>• <b>Publisher:</b> Taxmann Publications</li> <li>• <b>Year:</b> Updated annually (latest edition for current assessment year)</li> </ul> </li> <li><b>2.Systematic Approach to Income Tax</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> Dr. Girish Ahuja, Dr. Ravi Gupta</li> <li>• <b>Publisher:</b> Wolters Kluwer</li> <li>• <b>Year:</b> Updated annually for each assessment year</li> </ul> </li> <li><b>3. Direct Taxes Law &amp; Practice</b> <ul style="list-style-type: none"> <li>• <b>Author:</b> Dr. Vinod K. Singhania</li> <li>• <b>Publisher:</b> Taxmann Publications</li> <li>• <b>Year:</b> Annual updates, tailored for the current tax year</li> </ul> </li> <li><b>4.Income Tax Ready Reckoner</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> R.N. Lakhotia, Subhash Lakhotia</li> <li>• <b>Publisher:</b> Vision Books</li> <li>• <b>Year:</b> Updated annually for quick reference on tax rules and filing</li> </ul> </li> <li><b>5.Direct Tax Laws and International Taxation</b> <ul style="list-style-type: none"> <li>• <b>Authors:</b> T.N. Manoharan, G.R. Hari</li> <li>• <b>Publisher:</b> Snow White Publications</li> <li>• <b>Year:</b> New editions each year in line with tax amendments</li> </ul> </li> </ol> |
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|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| <b>11</b> | <b>Internal Continuous Assessment: 40%</b>                                                                                                                                                           | <b>Semester End Examination: 60%</b>                                                   |
| <b>12</b> | <b>Continuous Evaluation through:</b><br>Component•Total Marks<br>Class test/ Case study/ Book review/ Assignment/<br>Report Writing/ Presentation/ Video Presentation<br>20 Marks<br>Total•20 Marks | Conditions for passing<br>A learner must be present for<br>each of the sub-components. |

| <b>13</b>   | <b>Format of Question Paper:</b><br><br><b>Semester End Examination Question Paper Pattern</b><br><br><b>Maximum Marks: 30</b> <b>Duration: 1 Hour.</b><br><b>All Questions are Compulsory Carrying 15 Marks each</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                              |            |       |     |                                                                                                                                                                           |                                                                              |     |                                                                                                                                                                           |                                                                              |  |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------|-------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--|
|             | <table> <tr> <th>Question No</th><th>Particular</th><th>Marks</th></tr> <tr> <td>Q-1</td><td> <b>Attempt the following:</b><br/>           a. Theory/ Practical Questions<br/>           b. Theory/Practical Questions<br/>           OR<br/>           c. Theory/ Practical Questions<br/>           d. Theory/Practical Questions         </td><td> <b>08 Marks</b><br/> <b>07 Marks</b><br/> <br/> <b>08 Marks</b><br/> <b>07 Marks</b> </td></tr> <tr> <td>Q-2</td><td> <b>Attempt the following:</b><br/>           a. Theory/ Practical Questions<br/>           b. Theory/Practical Questions<br/>           OR<br/>           c. Theory/ Practical Questions<br/>           d. Theory/Practical Questions         </td><td> <b>08 Marks</b><br/> <b>07 Marks</b><br/> <br/> <b>08 Marks</b><br/> <b>07 Marks</b> </td></tr> </table> | Question No                                                                  | Particular | Marks | Q-1 | <b>Attempt the following:</b><br>a. Theory/ Practical Questions<br>b. Theory/Practical Questions<br>OR<br>c. Theory/ Practical Questions<br>d. Theory/Practical Questions | <b>08 Marks</b><br><b>07 Marks</b><br><br><b>08 Marks</b><br><b>07 Marks</b> | Q-2 | <b>Attempt the following:</b><br>a. Theory/ Practical Questions<br>b. Theory/Practical Questions<br>OR<br>c. Theory/ Practical Questions<br>d. Theory/Practical Questions | <b>08 Marks</b><br><b>07 Marks</b><br><br><b>08 Marks</b><br><b>07 Marks</b> |  |
| Question No | Particular                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Marks                                                                        |            |       |     |                                                                                                                                                                           |                                                                              |     |                                                                                                                                                                           |                                                                              |  |
| Q-1         | <b>Attempt the following:</b><br>a. Theory/ Practical Questions<br>b. Theory/Practical Questions<br>OR<br>c. Theory/ Practical Questions<br>d. Theory/Practical Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>08 Marks</b><br><b>07 Marks</b><br><br><b>08 Marks</b><br><b>07 Marks</b> |            |       |     |                                                                                                                                                                           |                                                                              |     |                                                                                                                                                                           |                                                                              |  |
| Q-2         | <b>Attempt the following:</b><br>a. Theory/ Practical Questions<br>b. Theory/Practical Questions<br>OR<br>c. Theory/ Practical Questions<br>d. Theory/Practical Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>08 Marks</b><br><b>07 Marks</b><br><br><b>08 Marks</b><br><b>07 Marks</b> |            |       |     |                                                                                                                                                                           |                                                                              |     |                                                                                                                                                                           |                                                                              |  |
|             | <b>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.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                              |            |       |     |                                                                                                                                                                           |                                                                              |     |                                                                                                                                                                           |                                                                              |  |

**Signatures of Team Members**

| Sr. No | Name              | Signature |
|--------|-------------------|-----------|
| 1.     | Mr. Murugan Nadar |           |
| 2.     | Mr. Mubeen Shaikh |           |