

AC –
Item No. –

As Per NEP 2020

**Tolani College of
Commerce
(Autonomous)**



Title of the Course: Corporate Restructuring

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

Syllabus for 4 Credits

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

Name of the Course: Corporate Restructuring

Sr. No.	Heading	Particulars
1	Description of the Course:	This course offers an in-depth understanding of Mergers and Acquisitions (M&A), focusing on their strategic, theoretical, and operational aspects. It covers the different types of M&A transactions, takeover strategies, leveraged buyouts (LBOs), and the process of post-merger integration. Students will explore the theories behind M&A, the strategic planning required, and the challenges associated with mergers and acquisitions, preparing them to effectively assess and implement M&A strategies in real-world business contexts.
2	Vertical:	Major (Mandatory)
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Marks Semester End: 60 Marks
7	Course Objectives: 1. To understand the key concepts and trends in Mergers and Acquisitions. 2. To analyze the strategic planning involved in M&A and corporate restructuring. 3. To explore the various theories explaining M&A transactions and their impact. 4. To evaluate different types of M&A transactions, including takeovers and leveraged buyouts.	
8	Course Outcomes: By the end of the course, students will be able to: 1. Define key concepts of M&A and corporate restructuring. 2. Analyze strategic aspects of mergers and acquisitions. 3. Evaluate different M&A theories and their application. 4. Understand and manage post-merger integration challenges.	

9	Modules:
	Module 1: Mergers and Acquisitions- introduction (15 Hours)
	• Introduction to Mergers and Acquisitions, Mergers and Acquisitions- An Overview: Various Forms of Corporate Restructuring- Restructuring: Underlying Issues • Mergers and Acquisition Waves, Merger Movements in the US- Trends of Mergers and Acquisitions in India- Growing need for Corporate Restructuring in Recent times, India Inc begins M & A Innings- Hostile Takeovers
	Module 2: Mergers and acquisition- strategic aspect (15 Hours)
	• Maximization of Organization Value and Mergers & Acquisitions, Definition of Strategy- Process of Strategic Planning- Alternative Strategy Methodologies Approaches to Strategy • Formulation – Formulating a Competitive Strategy Diversification Strategy- Internal Vs External Growth.
	Module 3: Theories and process of mergers and acquisitions (15 Hours)
	• Theories of Mergers, Efficiency Theories- Information and Signalling- Agency Problems and Managerialism - Free Cash Flow Hypothesis – Market Power Taxes and their Impact on Merger Decisions- Hubris Hypothesis • Types of M&A, Mergers and Acquisitions, Different forms and Various Types of Mergers • M&A Process, Merger and Acquisition Process- Participants in the Merger and Acquisition process- Post merger Integration – Reasons for Failure of Mergers and Acquisitions
	Module 4: Takeovers and leverages buyouts (15 Hours)
	• Takeover Defences, Friendly vs. Hostile Takeovers- Alternative Takeover Tactics- Preventive Anti- takeover Measures- Active Anti- takeover • Going Private Transactions, Methods of Going Private. • Leveraged Buy-outs, Elements of a typical LBO operation- Forms of LOB Financing- Characteristics of an ideal Leveraged Buy-out Candidate- Sources of Gains in LBOs- Management Buyouts- Management Buy ins- Leverage cash outs.

10	References: 1. Damodaran, A. (2005). The value of mergers and acquisitions. Wiley Finance. 2. Jensen, M. C. (1986). Agency costs of free cash flow, corporate finance, and takeovers. American Economic Review, 76(2), 323-329. 3. Koller, G., Goedhart, M., & Wessels, D. (2010). Valuation: Measuring and managing the value of companies (5th ed.). Wiley Finance. 4. Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2018). Essentials of corporate finance (10th ed.). McGraw-Hill Education. 5. Shleifer, A., & Vishny, R. W. (1997). A survey of corporate governance. Journal of Finance, 52(2), 737-783.																
11	Internal Continuous Assessment: 40%	Semester End Examination: 60%															
12	Continuous Evaluation through: (40 Marks) <i>Note: Learner must be Present in all the exam components of Continuous Evaluation</i> <table><tr><td>Component</td><td>Total Marks</td></tr><tr><td>Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation</td><td>40 Marks</td></tr><tr><td>Total</td><td>40 Marks</td></tr></table>		Component	Total Marks	Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks	Total	40 Marks									
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13	Format of Question Paper: Question Paper Pattern for Semester End Examination (SEE) Maximum Marks: 60 Duration:2 Hours <table><tr><td>Q. No.</td><td>Particular</td><td>Marks</td></tr><tr><td>Q-1</td><td>Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question</td><td>15 Marks</td></tr><tr><td>Q-2</td><td>Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question</td><td>15 Marks</td></tr><tr><td>Q-3</td><td>Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question</td><td>15 Marks</td></tr><tr><td>Q-4</td><td>Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question</td><td>15 Marks</td></tr></table> Note : Two Sub-questions of 7.5 Marks each can be of 10 /5 marks or one full length question of 15 Marks		Q. No.	Particular	Marks	Q-1	Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-2	Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-3	Attempt any TWO the following: (Module 3) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks	Q-4	Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks
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Q-4	Attempt any TWO the following: (Module 4) A. Full Length Question B. Full Length Question C. Full Length Question	15 Marks															

Signatures of Team Members

Sr. No	Name	Signature
1.	Ms. Neha Sawant	

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As Per NEP 2020

**Tolani College of
Commerce
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Title of the Course: Equity Markets II

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

Syllabus for 4 Credits

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

Name of the Course: Equity Markets II

Sr. No.	Heading	Particulars
1	Description of the Course:	This course provides an in-depth exploration of the Indian equity market, focusing on key developments, valuation methods, statistical analysis, and the workings of stock exchanges. Students will examine the role of domestic savings, foreign investments, and retail investors, alongside various models for equity valuation. Additionally, the course covers essential concepts like the Efficient Market Hypothesis and stochastic models, providing a comprehensive understanding of stock market movements and transactions.
2	Vertical:	Major (Mandatory)
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Marks Semester End: 60 Marks
7	Course Objectives: 1. To understand key developments in the Indian equity market. 2. To learn various methods for valuing equities. 3. To analyze share price movements using statistical models. 4. To gain practical knowledge of stock exchange operations.	
8	Course Outcomes: By the end of the course, students will be able to: 1. Identify key factors affecting the Indian equity market. 2. Apply different equity valuation models to assess share prices. 3. Analyze share price movements using statistical tools. 4. Understand stock exchange operations, including trading and settlement processes.	

9	Modules:	
	Module 1: Developments in the Indian Equity Market	(15 Hours)
	• Domestic savings & investments • Disinvestments, FDI & Foreign Portfolio Investment (FPI) • Role of Retail Investors • Share Price & Share Price Volatility • Role of SEBI	
	Module 2: Valuation of Equities	(15 Hours)
	• Factors affecting Share Prices • Balance sheet valuation • Dividend discount model (zero growth, constant growth & multiple growth) • Price earning model • Fundamental Analysis- Economy, Industry and Company Model • Macro Economic factors • Market related factors	
	Module 3: Statistical Analysis of Share price movement	(15 Hours)
	• Efficient Market Hypothesis • Stochastic Models • Brownian Motion • BETA	
	Module 4: Dealings in Stock Exchanges	(15 Hours)
	• Role of Brokers • Stock Market Quotations • Procedure for buying & selling • BOLT - On Line Trading/ NEAT System • Clearing & Settlement • Order Matching	

Signatures of Team Members

Sr. No	Name	Signature
1.	Ms. Neha Sawant	

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Item No. –

As Per NEP 2020

**Tolani College of
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Title of the Course: Depository Systems

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

Syllabus for 2 Credits

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

Name of the Course: Depository Systems

Sr. No.	Heading	Particulars
1	Description of the Course:	This course introduces students to the concept and functioning of the depository system in financial markets. It covers the structure of depository systems in India, the process of dematerialization and rematerialization of securities, and the roles played by depository participants. Additionally, students will gain an understanding of the regulatory framework that governs the depository system and its operational processes in India.
2	Vertical:	Major (Mandatory)
3	Type:	Theory
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation: 20 Marks Semester End: 30 Marks
7	Course Objectives: 1. To understand how the depository system works in India and its importance in the financial market. 2. To learn the processes of dematerialization and rematerialization of securities.	
8	Course Outcomes: By the end of the course, students will be able to: 1. Explain the role and functions of depositories in financial markets. 2. Describe the steps involved in dematerialization and rematerialization of securities..	

9	Modules:								
	<table border="1"> <tr> <th data-bbox="237 300 1328 342">Module 1: Overview and Structure of Depository System</th><th data-bbox="1328 300 1484 342">(15 Hours)</th></tr> <tr> <td colspan="2" data-bbox="237 342 1328 730"> • Introduction to Depository System: Concept and Evolution of Depository Systems, Importance of Depositories in Financial Markets, Legal Framework and Regulatory Bodies (SEBI, NSDL, CDSL) • Structure of Depository System in India: National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), Comparison between NSDL and CDSL, Types of Accounts in the Depository System (Demat Account, Beneficiary Account) • Depository Participants (DPs) and Their Role: Role and Functions of Depository Participants, Opening and Maintaining Demat Accounts, Interaction between Investors, DPs, and Depositories </td></tr> <tr> <th data-bbox="237 730 1328 772">Module 2: Operational Aspects and Regulatory Environment</th><th data-bbox="1328 730 1484 772">(15 Hours)</th></tr> <tr> <td colspan="2" data-bbox="237 772 1328 1150"> • Process of Dematerialization and Rematerialization: What is Dematerialization?, Demat Account Opening Procedure, Conversion of Physical Shares to Dematerialized Form, Process of Rematerialization • Depository Operations and Services: Settlement Process and Procedures in Depository System, Securities Lending and Borrowing (SLB), Corporate Actions (Dividends, Bonus, Rights Issues), Pledging and Hypothecation of Securities • Regulatory Framework: Role of SEBI and Other Regulatory Bodies, SEBI Guidelines for Depository Participants, Depository Act and Amendments, Future Developments and Trends in Depository Systems </td></tr> </table>	Module 1: Overview and Structure of Depository System	(15 Hours)	• Introduction to Depository System: Concept and Evolution of Depository Systems, Importance of Depositories in Financial Markets, Legal Framework and Regulatory Bodies (SEBI, NSDL, CDSL) • Structure of Depository System in India: National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), Comparison between NSDL and CDSL, Types of Accounts in the Depository System (Demat Account, Beneficiary Account) • Depository Participants (DPs) and Their Role: Role and Functions of Depository Participants, Opening and Maintaining Demat Accounts, Interaction between Investors, DPs, and Depositories		Module 2: Operational Aspects and Regulatory Environment	(15 Hours)	• Process of Dematerialization and Rematerialization: What is Dematerialization?, Demat Account Opening Procedure, Conversion of Physical Shares to Dematerialized Form, Process of Rematerialization • Depository Operations and Services: Settlement Process and Procedures in Depository System, Securities Lending and Borrowing (SLB), Corporate Actions (Dividends, Bonus, Rights Issues), Pledging and Hypothecation of Securities • Regulatory Framework: Role of SEBI and Other Regulatory Bodies, SEBI Guidelines for Depository Participants, Depository Act and Amendments, Future Developments and Trends in Depository Systems	
Module 1: Overview and Structure of Depository System	(15 Hours)								
• Introduction to Depository System: Concept and Evolution of Depository Systems, Importance of Depositories in Financial Markets, Legal Framework and Regulatory Bodies (SEBI, NSDL, CDSL) • Structure of Depository System in India: National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), Comparison between NSDL and CDSL, Types of Accounts in the Depository System (Demat Account, Beneficiary Account) • Depository Participants (DPs) and Their Role: Role and Functions of Depository Participants, Opening and Maintaining Demat Accounts, Interaction between Investors, DPs, and Depositories									
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10	References: 1. Gupta, S. (2015). Financial Markets and Institutions. Tata McGraw-Hill Education. 2. Kumar, M. (2017). Indian Financial System. Vikash Publishing House. 3. Mahajan, R. (2019). Investment Management and Security Market Operations. Excel Books. 4. SEBI (2017). Depository and Dematerialization (Chapter 4). SEBI Publication. 5. Shekhar, K. (2018). Financial Markets in India. Prentice Hall India.								

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through: (20 Marks) <i>Note: Learner must be Present in all the exam components of Continuous Evaluation</i>		
	Component	Total Marks	
	Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	20 Marks	
	Total	20 Marks	
13	Format of Question Paper:		
	Question Paper Pattern for Semester End Examination (SEE)		
	Maximum Marks: 30	Duration:1 Hours	
	Q. No.	Particular	Marks
	Q-1	Attempt any TWO the following: (Module 1) A. Full Length Question B. Full Length Question C. Full Length Question	10 Marks
	Q-2	Attempt any TWO the following: (Module 2) A. Full Length Question B. Full Length Question C. Full Length Question	10 Marks
	Q-3	Attempt any TWO the following: B. Full Length Question B. Full Length Question C. Full Length Question D. Full Length Question	10 Marks

Signatures of Team Members

Sr. No	Name	Signature
1.	Ms. Neha Sawant	

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Recognised Linguistic (Sindhi) Minority Institution

(Affiliated to University of Mumbai)

Re-Accredited (3rd Cycle) by N.A.A.C. with 'A' Grade

150-151, Sher-E-Punjab Society,
Guru Gobind Singh Road,
Andheri (East) Mumbai-400 093



Knowledge is Supreme

Title of the Course: Corporate and Securities Law

Programme: Bachelor of Commerce (Financial Markets)

Semester: VI

**Syllabus for 4 Credit Course
From the academic year: 2025-2026**

Name of the Course: Corporate and Securities Law

B.COM (FINANCIAL MARKETS)		Semester – VI	
Course Name		Corporate and Securities Law	
Periods per week (1 Period is 60 minutes)		4	
Credits		4	
		Hours	Marks
Evaluation System	Semester End Examination	2	60
	Continuous Evaluation		40

Sr. No.	Heading	Particulars
1	Description of the course:	The course is aimed to enable the participants in acquiring basic, yet comprehensive understanding of the concepts of Corporate Laws, with a flavor of practical perspective wherever needed. Thereby it will imbibe in student's in-depth understanding of fundamentals of Securities Law and its co-relation with Companies Act, 2013, and other allied laws and regulations. The learners will understand the concept of corporate finance and securities laws & regulation and apply in the real-world situation; to develop in students required skill set to understand securities market. The course aims to create clear understanding as to how companies make financing from capital market and public financing Institutions and the important regulatory bodies. This will enable to understand the theoretical and legal framework with contemporary major financial problems of the modern capital and securities market environment in India.
2	Vertical:	Major Elective
3	Type:	Theory
4	Credit:	4 credits (1 credit = 15 Hours for Theory)
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks

Sr. No.	Learning Objectives
1	To imbibe in learner's in-depth understanding of fundamentals of Securities Law and its co-relation with Companies Act, 2013 and other allied laws and regulations.
2	Enhancing knowledge on Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956.
3	To have better understanding of Security Exchange Board of India.
4	To understand The Depositories Act, 1996 and its benefits, models and functions.

Sr. No.	Learning Outcomes
1	Learners will have clear and better understanding of fundamentals of Securities Law and its co-relation with Companies Act, 2013 and other allied laws and regulations.
2	Learners will enhanced knowledge on Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956.
3	Better understanding of Security Exchange Board of India.
4	Proper clarity will be developed for provisions of the Depositories Act, 1996 and its benefits, models and functions.

Module No.	Details	No. of Lectures
1	Company Law – An Overview	15
2	Regulatory Framework Governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
3	Security Exchange Board of India	15
4	The Depositories Act, 1996	15
	Total	60

Module No.	Details	No. of Lectures
1	Company Law – An Overview	15
	A) Development of Company Law in India B) Doctrines Governing Corporates – Lifting the Corporate Veil, Doctrine of Ultra Vires, Constructive Notice, Indoor Management, Alter Ego. The Principle of Non Interference (Rule in Foss V/s Harbottle) – Meaning , Advantages , Disadvantages & Exceptions, Majority and Minority Rights under Companies Act C) Application of Company Law to Banking and Insurance Sector	

	Application of Companies Act to Banking and Insurance sector governed by Special Acts. S.1(4) of Companies Act 2013, Exceptions provided (S.67(3), S.73(1), S.129(1), 179(3), S.180(1)(c), S.186, S.189	
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Module No.	Details	No. of Lectures
2	Regulatory Framework governing Stock Exchanges as per Securities Contracts Regulation Act 1956	15
	A) Definition of Securities, Spot Delivery Contract, Ready Delivery Contract, Stock Exchange, Corporatisation and demutualisation of Stock Exchange –Meaning, Procedure & Withdrawal B) Power of Recognised Stock Exchange to make rules restricting voting rights etc, Power of Central Government to Direct Rules or Make rules, Power of SEBI to make or amend bye laws of recognised stock exchange C) Books and Accounts to be maintained by recognized stock exchange, Grounds on which stock exchange can delist the securities of a company, Section 3 to Section 20	

Module No.	Details	No. of Lectures
3	Security Exchange Board of India	15
	A) SEBI: Objectives-terms-establishment-powers-functions - accounts and audit- penalties –registration. B) Issues of Disclosure Investors Protection Guidelines: Pre & Post obligations-conditions for issue-Debt Security-IPO-E-IPO-Employee option-right-bonus-preferential allotment intermediary-operational-promoter lock in period requirements-offer document. C) Organisation, Structure, Power & Function of the Board, Penalty and Adjudication, Establishment, Jurisdiction, Procedure of Appellate Tribunal (SAT) , Role of SEBI in Investor Protection	

Module No.	Details	No. of Lectures
4	The Depositories Act, 1996	15
	A) Depository – Meaning , Benefits , Models, Functions Participants B) The Depository Act 1996 – Objectives, Eligibility condition for depository services, Fungibility, Bye laws of depository , Governance of Depository and Internal audit of depository Participants C) BSDA and single registration for depository participants.	

Note: Relevant Law/Statute/Rules in force in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examination after relevant year.

Sr. No.	Reference Books
1	Mamta Bhargava – Compliances and Procedures under SEBI Law
2	V.L Iyer – SEBI Practice Manual – Taxmann
3	D.K Jain – Company Law Ready Reckoner
4	Sanjeev Aggarwal: Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034.
5	G.K. Kapoor & Sanjay Dhamija, “Company Law: A Comprehensive Text Book on Companies Act 2013”, 18th Edition, Taxmann Publication, Delhi, 2015
6.	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
7.	Mamta Bhargava: Compliances and Procedures under SEBI Law; Shreeji Publishers, 8/ 294, Sunder Vihar, New Delhi – 110 087

Evaluation Pattern
Continuous Evaluation (Internal Assessment)

Particular	Marks
Class test/ Case Study/Book Review/ Assignment/Report Writing/Presentation/Video Presentation	40 Marks

Semester End Examination Question Paper Pattern

Maximum Marks: 60

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Attempt the following: A. Full Length Question (8 Marks) B. Full Length Question (7 Marks) OR C. Full Length Question (8 Marks) D. Full Length Question (7 Marks)	15 Marks
Q-2	Attempt the following: A. Full Length Question (8 Marks) B. Full Length Question (7 Marks) OR C. Full Length Question (8 Marks) D. Full Length Question (7 Marks)	15 Marks

Q-3	Attempt the following: A. Full Length Question (8 Marks) B. Full Length Question (7 Marks) OR C. Full Length Question (8 Marks) D. Full Length Question (7 Marks)	15 Marks
Q-4	Attempt the following: A. Full Length Question (8 Marks) B. Full Length Question (7 Marks) OR C. Full Length Question (8 Marks) D. Full Length Question (7 Marks)	15 Marks

Note:

Two sub questions of 7/8 Marks can be a one question of 15 Marks.

Signature/s of Team Member/s

Sr. No	Name	Signature
1.	Dr. Hema Mehta	

AC –
Item No. –

As Per NEP 2020

**Tolani College of Commerce
(Autonomous)**



Title of the Course: Indirect Tax

Programme :	Bachelor of Commerce (Banking & Insurance)
	Bachelor of Commerce (Financial Markets)

Semester: VI

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

Name of the Course: Indirect Tax

Sr. No.	Heading	Particulars
1	Description the course :	An Indirect Tax course covers various topics related to taxes that are not directly borne by the person or business on whom they are imposed, but are ultimately passed on to the final consumer through the price of goods and services. The course includes both theoretical concepts and practical applications of indirect taxation and explains the legal framework as well as the economic impact of such taxes. It provides a comprehensive understanding of how indirect taxes are levied, collected, and administered.
2	Vertical:	Minor
3	Type:	Theory
4	Credit:	4 credits
5	Hours Allotted:	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation: 40 Semester-End: 60
7	Course Objectives: 1. To understand the concepts, constitutional provisions, and framework of GST and its role in the Indian economy. 2. To understand the concept of supply under the Goods and Services Tax (GST) regime. 3. To equip with the knowledge necessary to manage ITC effectively and to accurately compute GST liabilities 4. To instill ethical awareness regarding customs regulations and compliance.	
8	Course Outcomes: 1. Learners will get an enhanced understanding and application of GST laws and regulations 2. Learners will able to calculate the value of supply and understand its significance in determining the GST payable. 3. Learners will able to calculate Input Tax Credit and its computation under GST. 4. Learners will be equipped for career opportunities in indirect taxation across diverse industries and sectors	
9	Module 1: Introduction to GST (15 Hours)	
	• Introduction to GST –Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GSTCGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act. • Registration – Persons liable for Registration, Persons not liable for Registration, Procedurefor Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration • Levy and Collection GST- Charge of GST, , Composite and Mixed Supplies under GST,	

	• Exemption - Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
	Module 2: Concept of Supply (15 Hours)
	• Place of Supply • Time of Supply • Value of Supply
	Module 3: Input Tax Credit and Computation of GST (15 Hours)
	• Eligibility and conditions for taking Input Tax Credit • Apportionment of credit & Blocked credits Credit in special circumstances • Computation of GST under Inter State supplies and Intra State Supplies - Payment of Tax and Refunds and Returns
	Module 4: Custom Act (15 Hours)
	• Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods • Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback
10	Reference Books: 1. "Indirect Taxes" Authors: V. S. Datey Publisher: Taxmann Publications Pvt. Ltd. Year: 2023 (Latest Edition) 2. "GST Law and Practice" Authors: V. S. Datey Publisher: Taxmann Publications Pvt. Ltd. Year: 2023 (10th Edition) 3. "Indirect Taxation" Authors: Raj K. Agrawal and Shivangi Agrawal Publisher: Bharat Law House Year: 2021 4. "Guide to GST" Authors: Monish Bhalla Publisher: Young Global Publications Year: 2017 (2nd Edition) 5. "Goods and Services Tax (GST)" Authors: Dr. Sanjeev Kumar Publisher: Bharat Law House Year: 2020 6. "Principles of GST and Customs Law" Authors: Rakesh Kumar, S. Bhargava Publisher: Cengage Learning Year: 2019

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%
12	Continuous Evaluation through: Component•Total Marks Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation 40 Marks Total•40 Marks	
		Conditions for passing A learner must be present for each of the sub-components.
13	Format of Question Paper: Semester End Examination Question Paper Pattern Maximum Marks: 60 Duration: 2 Hours All Questions are Compulsory Carrying 15 Marks each.	
	Question No	Particular
	Q-1	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15 Marks 08 Marks 07 Marks
	Q-2	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15 Marks 08 Marks 07 Marks
	Q-3	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15 Marks 08 Marks 07 Marks
	Q-4	Attempt the following: a. Full Length Practical Question OR b. Theory/ Practical Questions c. Theory/Practical Questions
		15 Marks 08 Marks 07 Marks
	Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.	

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Ms. Shweta Ghule	
3.	Ms. Bhakti Gangar	

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**Tolani College of Commerce
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Title of the Course: Cloud Computing

Programmes:

**Bachelor of Commerce (Management Studies)
Bachelor of Commerce (Accounting & Finance)
Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)**

Semester: VI

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

Name of the Course: Cloud Computing

Sr. No.	Heading	Particulars
1	Description of the Course :	This course provides a comprehensive understanding of the fundamental concepts, technologies, architectures, and applications of Cloud Computing. It introduces students to the evolution of distributed and parallel computing that led to the emergence of cloud computing as a scalable and cost-effective computing paradigm.
2	Vertical :	Minor
3	Type :	Theory
4	Credit:	4 credits
5	Hours Allotted :	60 Hours
6	Marks Allotted:	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	Course Objectives: Enable learners to : 1. to the concept of cloud computing in a business environment and help them understand how businesses have evolved from traditional IT systems to cloud-based services for improving efficiency, flexibility, and cost control. 2. role of cloud computing in supporting key business operations such as finance, human resources, customer management, supply chain, digital marketing, and remote collaboration across different business sectors. 3. various cloud business models, service options, and adoption strategies so they can understand how organizations select suitable cloud solutions based on size, needs, and growth stage. 4. awareness of business risks, governance practices, cost management, and compliance issues related to cloud computing, enabling informed decision-making and responsible cloud usage in organizations.	
8	Course Outcomes: Learners will be able to : 1. explain cloud computing concepts from a business perspective and identify the reasons why organizations adopt cloud solutions instead of traditional IT systems. 2. describe how cloud services are applied in different business functions and industries, and analyze their role in improving operational efficiency, automation, and business continuity. 3. compare traditional IT setups with cloud-based systems in terms of cost, scalability, maintenance, and flexibility, and understand suitable cloud adoption strategies for startups, SMEs, and large enterprises. 4. recognize business risks associated with cloud usage, understand the importance of SLAs, data security, compliance, and governance, and apply best practices for monitoring performance and managing cloud costs.	

9	Modules:-
	Module 1: Cloud Computing in Business Environment (15 Hours)
	• Meaning of cloud computing in a business context. Evolution from traditional office IT systems to cloud-based business services, Reasons for cloud adoption by businesses. • Business-oriented features of cloud computing: Scalability for business growth, flexibility for startups and SMEs, On-demand access to business applications, Pay-as-you-use pricing model • Comparison of traditional IT setup and cloud services from a business perspective, Cloud ecosystem: service providers, business users, and service partners • Applications of cloud computing in: Banking and digital payments, E-commerce, Accounting and billing systems, Digital marketing, Remote work and collaboration.
	Module 2: Cloud Computing for Business Operations (15 Hours)
	• Cloud computing as a service model for businesses, Use of cloud services in business functions: Finance and accounting management, Customer Relationship Management (CRM), Human Resource Management (HRM), Inventory and supply chain management • Role of cloud services in business process automation, Business continuity and disaster recovery using cloud services, Benefits of cloud adoption for small, medium, and large enterprises • Business challenges in cloud usage: Dependence on service providers, Internet connectivity issues, Cost monitoring and control, • Industry examples of cloud usage in different business sectors.
	Module 3: Cloud Business Models and Adoption Strategies (15 Hours)
	• Overview of cloud service models from a business perspective, Selection of cloud solutions based on organizational needs, Public, private, and hybrid cloud usage in business scenarios • Traditional IT systems versus cloud-based systems: Cost structure, Maintenance responsibility Scalability and flexibility. • Service Level Agreements (SLA): Service availability, Performance commitment, Customer support and responsibilities, • Cloud adoption strategies for startups, growing businesses, and enterprises.

	Module 4 : Cloud Risk Management and Governance (15 Hours)
	• Business risks associated with cloud computing, Data security and privacy concerns in cloud environments, Managing access and authorization for employees, Compliance with legal and regulatory requirements • Trust and reliability of cloud service providers, Security and responsibility clauses in SLAs, Monitoring cloud service performance and usage • Managing and optimizing cloud service costs • Best practices for cloud governance in organizations

10	Reference Books: • Cloud Computing: Concepts, Technology & Architecture by Thomas Erl, Ricardo Puttini & Zaigham Mahmood – Pearson. • Mastering Cloud Computing by Rajkumar Buyya, Christian Vecchiola & S. Thamarai Selvi – McGraw-Hill Education. • Cloud Computing: A Hands-On Approach by Arshdeep Bahga & Vijay Madisetti – Universities Press.							
11	Internal Continuous Assessment: 40%	Semester End Examination : 60%						
12	Continuous Evaluation through: <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>Total</td><td>40 Marks</td></tr></table>		Component	Total Marks	Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks	Total	40 Marks
Component	Total Marks							
Class test/ Case study/ Book review/ Assignment/ Report Writing/ Presentation/ Video Presentation	40 Marks							
Total	40 Marks							
13	Question Paper Pattern for Semester End Examination Maximum Marks: 60 Duration: 2 Hrs. Note: All questions are compulsory. Each question has an internal choice. <i>[Refer to Next Page]</i>							

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

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr. Deepak Sharma	
2.	Ms. Vibhuti Barad	
3.	Ms. Sabiha Malik	

Approved by the Academic Council on 11-3-25 item no.4 for the B.Com Programme.

Approved by the BoS in Business Economics on 04-03-2025 Item No. 06 for the B.Com Programme.

Approved by the Academic Council on 14-3-26 item no.04 for the B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology

Approved by the BoS in Business Economics on 27-02-2026 Item No. 05 for the B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and B.Sc. in Information Technology

As Per NEP 2020

Tolani College of Commerce (Autonomous)



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

**Syllabus for 4 credit Course from the academic year 2025-2026 for
B.Com. Programme**
**Title of the Course: Business Economics- (Semester VI): Contemporary Issues
of Indian Economy**

**Applicable to B.Com in Management Studies, B.Com in Accounting and
Finance, B.Com in Banking and Insurance, B.Com in Financial Markets and
B.Sc. in Information Technology**
Wef A.Y. 2026-2027

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

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

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

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

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

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

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

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

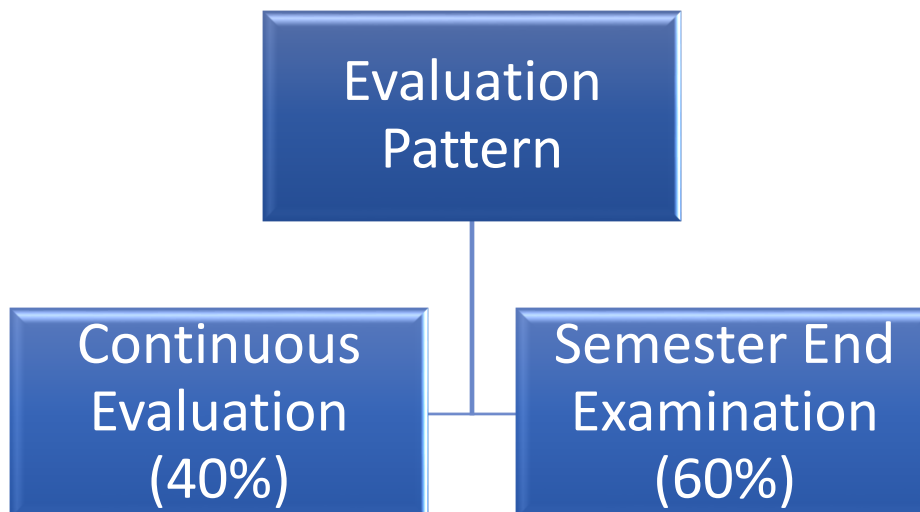
	d) Industry 4.0 and its implications: Adoption of automation, artificial intelligence, and robotics in manufacturing; skill development initiatives.
3) Services Sector and Digital Economy	a) Growth of IT, finance, and healthcare services since 2010: Role in GDP growth, employment generation, and global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

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

References:

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

3. Basu, K., & Maertens, A. (Eds.). (2011). The new Oxford companion to economics in India (Vol. 1 & 2). Oxford University Press.
4. Datt, R., & Sundharam, K. P. M. (2021). Indian economy (75th ed.). S. Chand & Company.
5. Kapila, U. (2020). Indian economy: Performance and policies (20th ed.). Academic Foundation.
6. Kapila, U. (2024). Indian economy since independence: A comprehensive and critical analysis of India's economy, 1947-2024 (35th ed.). Academic Foundation.
7. Misra, S. K., & Puri, V. K. (2021). *Indian economy* (40th ed.). Himalaya Publishing House.
8. Mohan, R. (Ed.). (2017). India transformed: 25 years of economic reforms. Penguin India.
9. Panagariya, A. (2008). India: The emerging giant. Oxford University Press.
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Continuous Evaluation

(A)
Research Project
(B)
Class Test

Continues Evaluation Research Project Component

Research Project Rules and Guidelines

1. Topic Selection

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

2. Project Format

Each project must include the following sections:

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

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

3. Data Collection

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

4. Page Limit & Presentation

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

Question Paper Pattern of Semester End Examination (SEE)

Max. Marks: 60

Max.Duration: 2 hours

All questions are compulsory

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

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

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