

Sheth N.K.T.T College of Commerce & Sheth J.T.T College of Arts

(Reaccredited by NAAC 8++(2.91), 4th cycle, ISO certified:9001:2015) (Autonomous)

# Syllabus: Under NEP 2020 w.e.f Academic Year 2025-26

Programme Name: B.Com.	Semester: III
Course Category: Major	
Name of the Dept: Accountancy	
Course Title: Accountancy & Financial Man	agement-III
Course Code: BCA301 Course	e Level:5.0
Type: Theory / Practical	
Course Credit: 4	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks (40 Marks Internal	and 60 Marks External)
Course Objectives:	
<ul> <li>Accounts in case of Admission, retirem</li> <li>2. To make the learners understand the the procedure and steps involved in procedure and steps involved in procedure and steps involved in preparties amalgamation process.</li> <li>4. To make the learners understand the comparison of the steps involved in the comparison of the comparison of the steps involved in the comparison of the steps involved in the comparison of the steps involved in the comparison of the comparison of the steps involved in the steps involved in the comparison of the steps involved in the steps i</li></ul>	concept of Piecemeal Distribution of Cash and eparing the Statement of Distribution of Cash e concept of Amalgamation of Firms and the aring the necessary accounts and statements for oncept of inventory management in Tally Prime o record voucher entries, manage purchase and
<b>Course Outcomes:</b> CO1: Learners would be able to prepare Final Admission, retirement and death of a Partner CO2: Learners would be able to prepare Statem CO3: Learners would be able to prepare the ne Amalgamation of Partnership Firms. CO4: Learners would be able to record and ma entries, purchase and sales orders, and stock re	nent of Piecemeal Distribution of Cash cessary accounts and statements related to the anage inventory transactions, including voucher
Description the course: (Including but not limited to)	Students will gain proficiency in handling complex accounting scenarios, applying relevant principles and techniques to accurately record and report financial information in each of these specialized areas.

# Syllabus: Under NEP 2020 w.e.f Academic Year 2025-26

# Accountancy & Financial Management - III

Unit No.	Course Content	Hours
Ι	Partnership Final Accounts based on Adjustment of Admission or	15
	Retirement/Death of a Partner during the year	
II	Piecemeal Distribution of Cash	15
III	Amalgamation of Firms	15
IV	Inventory Management and Voucher Entries in Tally Prime ERP	15
	Total Hours	60

# Syllabus Description

Unit No.	Course Design	Hours
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
	• Introduction	
	• Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year, or when a partner retires/dies during the year.	
	• Allocation of gross profit before and after admission/retirement/death when stock on the date of admission/retirement is not given and apportionment of other expenses based on time / Sales/ other given basis.	
	• Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis. Excluding questions about admission, retirement, and death, which take place in the same year.	
2	Piecemeal Distribution of Cash	15
	Excess Capital Method only	

	• Asset taken over by a partner	
	• Treatment of past profits or past losses in the Balance sheet	
	• Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual	
	• Treatment of secured liabilities	
	• Treatment of preferential liabilities like Govt. dues/labour dues etc. Excluding: Insolvency of partner and Maximum Loss Method.	
	Amalgamation of Firms	15
	Realisation method only	
	Calculation of Purchase consideration	
	Journal/ Ledger accounts of old firms	
	• Preparing balance sheet of new firm	
	• Adjustment of goodwill in new firm	
	• Re-alignment of capitals in the firm by current accounts/ cash or a combination thereof excluding common transactions between the amalgamating firms.	
4	Inventory Management and Voucher Entries in Tally Prime ERP	15
	Inventory Info and Voucher Entry	
	Units of Measure, Stock item Creation, Group Creation; Voucher entry with inventory (Stock) Purchase, Sales entry.	
	• Purchase & Sales Order and Purchase & Sales Return (Goods Return)	
	How to make Purchase & sales order entry in tally, Delivery Note in & Receipt Note; How to make return stock entry in tally, Rejection in & Rejection Out.	

# **References Texts:**

- Ashish K. Bhattacharyya "Financial Accounting for Business Managers", Prentice Hall of India Pvt. Ltd.
- Shashi K. Gupta "Contemporary Issues in Accounting", Kalyani Publishers.
- R. Narayanaswamy "Financial Accounting", Prentice Hall of India, New Delhi 4.
- Ashok Sehgal "Fundamentals of Financial Accounting", Taxman's Publishers

### Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, Thane (W) (AUTONOMOUS)

Programme Name: <b>B.Com.</b>	Semester: III
Course Category: Major	
Name of the Department: Co	mmerce
Course Title :Commerce- III	Introduction to Management
Course Code: BCC302	Course Level:5
Course Credit: 4	Total Marks: 100
Course Objectives:	unctions and roles of management within various organizational

- 1. To examine the core functions and roles of management within various organizational contexts.
- 2. To develop skills to create effective plans and make strategic decisions in business environments.
- 3. To learn to design and implement organizational structures and allocate resources to optimize efficiency.
- 4. To understand leadership techniques and performance monitoring to ensure organizational objectives are met.

# **Course Outcomes:**

CO1:Students will be able to identify and apply the key functions and roles of management in diverse organizational settings.

CO2: Students will develop the ability to formulate strategic plans and make informed decisions to achieve business goals.

CO3: Students will acquire the skills to create effective organizational structures and allocate resources to maximize operational efficiency.

CO4: Students will demonstrate proficiency in applying leadership principles and performance monitoring techniques to drive organizational success.

# Syllabus: NEP 2020 w.e.f 2025-2026

Unit No.	Content	Hours
I	<ul> <li>Introduction to Management:</li> <li>a. Management: Concept, Nature, Functions, Managerial Skills &amp; competencies.</li> <li>b. Modern Management Approach: Peter Drucker's Dimension of management, Indian management thoughts: Origin &amp; significance of Indian Ethos to Management, Indian approach to management</li> </ul>	15

II	Planning & Decision making:	15
	a. Planning- steps, importance, components, co-ordination & its importance, MBO ,MIS, MBE	
	b. Decision making – Techniques, essentials of a sound Decision	
	making, impact of Technology on Decision making	
III	Organizing:	15
	a. Organizing- steps, organization structure- features of line and staff	
	organization, matrix organization, virtual organization, formal v/s	
	informal organization.	
	b. Delegation of Authority- Process, barriers to delegation, Principals	
	of effective delegation, decentralization: factors influencing	
	decentralization, centralization v/s decentralization	
IV	Directing and Controlling	15
	a. Motivation- Concept, importance and influencing factor	
	b. Leadership- Concept, functions, styles, qualities of a good leader,	
	Controlling and its essentials	
		(0)
	TOTAL	60

- 1. Principles of Management" by Stephen P. Robbins and Mary Coulter
- 2. Management: A Global Perspective" by Heinz Weihrich and Harold Koontz
- 3. Management: Tasks, Responsibilities, Practices" by Peter F. Drucker
- 4. Organizational Behavior" by Stephen P. Robbins and Timothy A. Judge
- 5. Contemporary Management" by Gareth R. Jones and Jennifer M. George

#### Scheme of Examination

Internal : 40 Marks

External: 60 Marks

Internal	Marks: 40
Project & Viva	10marks
Active Participation/Attendance	10 Marks

Class test	20 Marks

# Paper Pattern for Internal and External Examination

# **Internal Examination – Class Test**

Q.1. Explain the following concepts. (any 10 out of 12)	10 marks
Q.2. State whether the following statements are true or false (any 10 out of 12)	10 marks
TOTAL	20 marks

# **External Examination – Class Test**

Q.1 Explain the following. (Any 2 out of 3)	15 marks
Q.2 Explain the following. (Any 2 out of 3)	15 marks
Q.3 Explain the following. (Any 2 out of 3)	15 marks
Q.4 Write short notes on the following. (Any 3out of 5)	15 marks
TOTAL	60 marks

Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, Thane (W)

Programme Name: <b>B. Com</b>	Semester: III
Course Category/Vertical: Minor	
Name of the Dept: Economics	
Course Title: Business Economics-Microeco	onomics-II
Course Code: BCE303	Course Level: 5.0
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives (CO): (List the course o	bjectives)
CO1. To give insight of the theories of prod	
CO 2. To introduce students to the basic con	
CO 3. To understand market structures like p	
CO 4. To acquaint the students with market soligopoly.	structures like monopolistic competition and
ομαρησιν	
Course Outcomes (OC): (List the course ou	
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr	oduction theories.
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts	oduction theories. of cost and revenue.
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th	oduction theories.
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly.	roduction theories. of cost and revenue. e market structures like perfect competition and
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s	oduction theories. of cost and revenue. e market structures like perfect competition and
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly.	roduction theories. of cost and revenue. e market structures like perfect competition and structures like monopolistic competition and
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	roduction theories. of cost and revenue. e market structures like perfect competition and structures like monopolistic competition and The study of this paper will help students t
<b>Course Outcomes (OC):</b> (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly.	roduction theories. of cost and revenue. e market structures like perfect competition and structures like monopolistic competition and The study of this paper will help students t understand basic concepts of Microeconomic
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	roduction theories.         of cost and revenue.         e market structures like perfect competition and         structures like monopolistic competition and         The study of this paper will help students to understand basic concepts of Microeconomic which can be applied in day-to-day life
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	roduction theories. of cost and revenue. e market structures like perfect competition and structures like monopolistic competition and The study of this paper will help students to understand basic concepts of Microeconomic which can be applied in day-to-day life Students will be able to understand production
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	The study of this paper will help students t understand basic concepts of Microeconomic which can be applied in day-to-day life Students will be able to understand productio analysis, cost and revenue concepts which the
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	roduction theories.         of cost and revenue.         e market structures like perfect competition and         structures like monopolistic competition and         The study of this paper will help students t         understand basic concepts of Microeconomic         which can be applied in day-to-day life         Students will be able to understand productio         analysis, cost and revenue concepts which the         can apply practically.
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	The study of this paper will help students to which can be applied in day-to-day life Students will be able to understand production analysis, cost and revenue concepts which the can apply practically. Knowledge of market structures helps students
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	roduction theories. of cost and revenue. e market structures like perfect competition and structures like monopolistic competition and The study of this paper will help students t understand basic concepts of Microeconomic which can be applied in day-to-day life Students will be able to understand productio analysis, cost and revenue concepts which the can apply practically. Knowledge of market structures helps student to understand the functioning of variou markets, pricing-output decisions an
Course Outcomes (OC): (List the course of OC1. Students will gain the knowledge of pr OC 2. Students will learn the basic concepts OC 3. Students will be able to understand th monopoly. OC 4. Students get acquainted with market s oligopoly. Description of the course:	roduction theories. of cost and revenue. e market structures like perfect competition and structures like monopolistic competition and The study of this paper will help students t understand basic concepts of Microeconomic which can be applied in day-to-day life Students will be able to understand productio analysis, cost and revenue concepts which the can apply practically. Knowledge of market structures helps student to understand the functioning of variou

#### Syllabus: NEP 2020 w. e. f 2025-26

Unit No.	Content	Hours
I	Production Analysis Production Function: Concept and Types; Concept of Total, Average and Marginal Product; Law of Variable Proportion and Returns to Scale, Isoquant and Producer's Equilibrium; Expansion Path; Economies and Diseconomies of Scale and Economies of Scope	15
11	Cost & Revenue AnalysisConcepts of Costs: Money Cost, Explicit and Implicit Cost, Social Costand Private Cost, Fixed and Variable Cost, Opportunity Cost, Average,Marginal and Total Cost,Derivation of Short Run and Long Run Cost Curves;Concepts of Revenue, Relationship between TR, AR and MR underperfect and imperfect competitions	
III	Market Structures: Perfect Competition and Monopoly Features of Perfect Competition, Short-run and long-run equilibrium of a firm and industry, Features of Monopoly, Sources of monopoly power, Short-run and long- run equilibrium of a firm under Monopoly – Comparison between perfect competition and monopoly	15
IV	<b>Monopolistic Competition and Oligopoly</b> Features of Monopolistic competition, Product Differentiation, Short- run and long-run equilibrium of a firm under monopolistic competition, Production cost and Selling cost, Monopolistic competition v/s perfect competition, wastages under monopolistic competition Key attributes of oligopoly- Collusive and non-collusive oligopoly	15
	Total Hours	60

#### **References:**

- 1. N. Gregory Mankiw, (2015), "Principles of Microeconomics" 7th edition- Cengage Learning.
- 2. Sen Anindya, (2007), "Microeconomics Theory and Applications" Oxford University Press, New Delhi.
- 3. Salvator D, (2003) "Microeconomics Theory and Applications" Oxford University Press, New Delhi.
- 4. M. L. Jhingan, (2006) "Microeconomics Theory", 5th edition Vrinda Publication (P) Ltd.
- 5. H. L. Ahuja, (2016) "Advance Economics Theory" S. Chand & Company Ltd.
- 6. Paul Samuelson and W. Nordhaus, (2009): Economics, 19th Edition McGraw-Hill Publications.
- 7. Mankiw M.G (2015), Principles of Microeconomics 7<sup>th</sup> edition Cengage Learning.

#### Pattern for Internal and External Examination

Scheme of Examination

Internal: 40 Marks

External: 60 Marks

### **Pattern for Internal Examination**

Internal	Marks: 40
Assignment	10 marks
Active Class Participation/Attendance	10 Marks
Class test	20 Marks

### **Pattern for Class Test**

Q. 1 Choose the correct answer from the following. (10 Marks)

Q.2 Answer the following in one or two sentences. (10 Marks)

#### Pattern for External Examination

Q. No.	External	Marks: 60
Q .1	Attempt any TWO from the following.	15
(From Module 1)	A)	
	B)	
	C)	
Q. 2	Attempt any TWO from the following.	15
(From Module 2)	A)	
	B)	
	C)	
Q. 3	Attempt any TWO from the following.	15
(From Module 3)	A)	
	B)	
	C)	
Q. 4	Attempt any TWO from the following.	15
(From Module 4)	A)	
	B)	
	C)	

#### Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, (Autonomous) Thane (W)

Programme Name: B.Com. and BA	Semester:III	
Course Category: Open Elective		
Name of the Department: Business Law		
Course Title: Business Law I		
Course Code: BCB304 and BAB304	Course Level:5.0	
Type: Theory		
Course Credit: 2 credits (1 credit = 15 Hours for	or Theory or 30 Hours of Practical work in a	
semester)		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives:		
1. To enable the students to understand various provisions related to Contract Act to well		
equip them to deal with contracts.		
2. To enable students to understand var	ious special contracts.	
Course Outcomes:		
1. Students will understand various pro	visions related to Contract Act to well equip them	
to deal with contracts.		
	• 1 4 4	

2. Students will understand various special contracts.

Description of the Course:

**Introduction:** The Indian Contract Act, 1872, is the foundation of commercial law in India, governing agreements and obligations between parties. This course provides a thorough exploration of the legal principles that regulate contractual relationships. It covers both general principles of contract law and special contracts, including indemnity, guarantee, bailment, pledge, and agency.

**Relevance and Usefulness:** Contracts form the backbone of business transactions, trade, and legal agreements. Understanding the Indian Contract Act is crucial for professionals in law, business, finance, and administration. This course helps students and professionals gain insight into how contracts are formed, performed, and enforced, ensuring legal compliance and reducing risks in commercial dealings.

**Application:** The principles covered in this course are widely applicable in various fields such as corporate law, commercial transactions, employment contracts, real estate agreements, and e-commerce. The knowledge gained will be instrumental in drafting legally sound contracts, resolving disputes, and ensuring fair business practices.

**Benefit:** This course is beneficial for under graduate students looking to develop a strong foundation in contract law and its real-world applications.

Unit No.	Content	Hours
I	<ul> <li>Indian Contract Act 1872 Part I</li> <li>1. Contract: Definition of Contract and Agreement, Essentials of Valid Contract, Offer, communication and Revocation of offer, Acceptance, Capacity to make contract, Consideration.</li> <li>2. Consent, Free Consent- Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Void agreements</li> <li>3. Concept of Performance of Contract, Modes of Discharge of Contracts,</li> </ul>	15
II	S. Concept of Performance of Contract, Modes of Disentinge of Contracts, Remedies on breach of Contract.         Indian Contract Act 1872 Part II         1. Law of Indemnity & Guarantee: Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity v/s Guarantee, Modes	
	<ul> <li>of Discharge of Surety.</li> <li>2. Law of Bailment: Concept, essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee. Law of Pledge: Concept. Essentials of valid pledge, Lien- Concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee.</li> </ul>	
	<ol> <li>Law of Agency: Concept, Modes of creation of Agency, modes of termination of Agency, rights &amp; duties of Principal and Agent.</li> <li>Total Hours</li> </ol>	30

#### Syllabus: NEP 2020 w.e.f 2025-26

References:

Pollock & Mulla: The Indian Contract Act and Specific Relief Act - By R.G. Padia

Contract Law in India - By A.K. Sen and P.C. Markanda

Law of Contract – By Avtar Singh

Anson's Law of Contract – By J. Beatson

Business Law - By M.C. Kuchhal & Vivek Kuchhal

Special Contracts (Part II: Indemnity, Guarantee, Bailment, Pledge, and Agency)

Law of Contract and Specific Relief – By Dr. R.K. Bangia

Principles of Mercantile Law - By P.C. Tulsian

Contract and Specific Relief – By Pollock & Mulla (Revised by Nilima Bhadbhade)

# The Law of Contracts - By G.C. Venkata Subbarao

### Scheme of Examination

#### Internal : 20 Marks

External: 30 Marks

Internal	Marks: 20
Assignment/Case Study/project/poster	5 marks
making/presentation/role play	
Active participation/Attendance	5 Marks
Class test	10 Marks

# Paper Pattern for Internal and External Examination

# **Internal Examination – Class Test**

Q.1. Multiple choice questions	10 marks	
External Examination		
Q.1	15 marks	
Or		
Q1 a	8 marks	
Q1 b	7 marks	
Q.2.	15 marks	
Or		
Q2 a	8 marks	
Q2 b	7 marks	

# Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, (Autonomous)Thane (W)

Programme Name: B.Com	Semester:III		
Course Category: <b>OE</b>			
Name of the Department: Mather	matics and Statistics		
Course Title: Operation Researc	h-I		
Course Code: BCM304	Course Level: 5		
Course Credit: 02	Total Marks: 50		
Course Objectives:			
	est effective way to pair agents with task, ensuring that each agent is each task is assigned to one agent, thereby minimizing the overall		
<b>2.</b> To minimize the total transportation cost of distributing goods from multiple destination while meeting supply and demand constraints.			
Course Outcome: Learners will	be able to		
6	ment problems using mathematical models.		
<b>CO2:</b> the importance of cost mini	imization or profit maximization in real- world scenarios.		
Relevance:			
1. Assigning employees to task based on their skills while minimizing total work time or cost.			
2. Assigning machines to job to minimize production time.			
3. Helps business optimize distribution networks, reducing costs and improving delivery times.			
4. Ensures that goods are tran manner.	nsported from warehouses to retail stores in the most efficient		
<b>Scope:</b> 1. It is used to optimize business j	process, manage supply chains, and make strategic decisions.		

2. It is used to optimize transportation system and improve logistics.

# Syllabus: NEP 2020 w.e.f. 2025-26

Unit	Content	Hours
No.		
Ι	Assignment Problem- Formulation, Solutions to assignment problems by Hungarian method, Special cases in assignment problems, unbalanced, Maximization assignment problems. Travelling Salesman Problem (TSP). Numerical Problems.	15
II	<b>Transportation Problem:</b> Formulation of transportation problem, types, initial basic feasible solution using North-West Corner rule, Vogel's Approximation method. Optimality in Transportation problem by Modified Distribution (MODI) method. Maximization T.P.	15
	Total Hours	30

- 1. Operations Research, Theory and Applications, Sixth Edition, J K Sharma, Trinity Press, Laxmi Publications Pvt. Ltd. 2016.
- 2. Operations Research, Paneerselvan, PHI
- 3. Operations Research, A M Natarajan, P Balasubramani, Pearson Education, 2005
- 4. Introduction to Operations Research, Hillier and Lieberman, 8th Ed., McGraw Hill
- 5.Operations Research, P K Gupta and D S Hira, S. Chand and Company LTD. Publications, New Delhi 2007
- 6. Operations Research, An Introduction, Seventh Edition, Hamdy A. Taha, PHI Private Limited, 2006.

# **Scheme of Examination**

Internal: 20 Marks

External: 30 Marks

Internal	Marks: 20
Quiz/Group Discussion	5 Marks
Assignment/ Attendance	5 Marks
Class test	10 Marks
Total	20 Marks

**Question paper pattern Duration: 1 Hrs** 

Marks: 30

		Marks
0.1		
Q.1		
a)		8
b)		7
	OR	
c)		8
d)		7
Q.2		
a)		8
b)		7
	OR	
c)		8
d)		7

### Sheth T. J. Education Society's Sheth NKTT College of Commerce Sheth J.T.T College of Arts, Thane (W) (Autonomous)

Programme Name: SYBCom	Semester: III		
Course Category/Vertical: <b>OE</b>			
Name of the Dept: <b>Psychology</b>			
Course Title: Stress Management			
Course Code: BCP304	Course Level: 5		
Type: Theory			
Course Credit: 2 credits			
Hours Allotted: 30 Hours			
Marks Allotted: 50 Marks			
<ol> <li>To learn the causes and effects of stress and identify different types of stressors</li> <li>To give students the knowledge of different strategies to reduce stress.</li> </ol> <u>Course Outcomes (CO):</u> After completing the course, students will be able to CO1: Explain the nature and impact of stress & different sources of stressors CO2: Describe different strategies to reduce stress in their daily life.			
Description of the course: (Including but not limited to)	Stress has been the major part of everyone's life recently. Understanding the sources of stress will help the students to manage stress in their lives. Students will be able to use the developed skills to enhance their life.		

Unit No.	Content	Hours
Ι	<ul> <li>Nature of stress</li> <li>a. Understanding of stress- Meaning, Types of stress, meaning of Stressors, Conflict of motives, General Adaptation Syndrome, Fight and flight response.</li> <li>b. Sources of stress- Organizational, Psychological, Social and environmental. Impact of stress on health</li> </ul>	15
П	<ul> <li>Coping with stress</li> <li>a. Strategies to cope up with stress, Time management. Emotion focused coping and problem focused coping.</li> <li>b. Problem solving, Behavior modification, Relaxation techniques, Cognitive restructuring.</li> </ul>	15
	Total Hours	30

### **Books for study:**

- 1. Chen, D. (2017). Understanding Stress. Routledge freebook.
- 2. Seaward, Brian Luke. *Managing stress: principles and strategies for health and well-being*. Brian Luke Seaward. 6th ed.

# **Books for references:**



Sheth T.J. Education Society's Sheth N.K.T.T College of Commerce & Sheth J.T.T College of Arts

Autonomous)

#### Syllabus: Under NEP 2020 w.e.f Academic Year 2025-26

Programme Name: B.Com.Semester: IIICourse Category: Vocational Skill CourseName of the Dept: Accountancy

Course Title: Management Accounting

Course Code: BCA305 Course Level:**5.0** 

Type: Theory / Practical

Course Credit: 2

Hours Allotted: 30 Hours

Marks Allotted: 50 Marks (20 Marks Internal and 30 Marks External)

#### **Course Objectives:**

- 1. Analyse trend analysis, comparative and common-size statements to evaluate trends and financial performance of the organization.
- 2. To develop analytical skills by analysing financial statements using ratio analysis

#### **Course Outcomes:**

- 1. Learn analysis of trend analysis, comparative and common-size statements to evaluate trends and financial performance of the organization
- 2. Learn to analyse and interpret financial statements using ratio analysis

Description the course:	Students will gain proficiency in handling
(Including but not limited to)	complex accounting scenarios, applying
	relevant principles and techniques to
	accurately record and report financial
	information in each of these specialized areas.



Sheth T.J. Education Society's Sheth N.K.T.T College of Commerce

& Sheth J.T.T College of Arts

(Reaccredited by NAAC 8++(2.91), 4th cycle, ISO certified:9003:2015) (Autonomous)

# Syllabus: Under NEP 2020 w.e.f Academic Year 2025-26

# VSC: Accountancy: Management Accounting

### **Syllabus Description**

Unit No.	Course Content	Hours
Ι	Analysis and Interpretation of Financial Statements	15
II	Ratio and Interpretation of Financial Statements	15
	Total Hours	30

Unit No.	Course Design	Hours
1	Analysis and Interpretation of Financial Statements	15
	Introduction to Management Accounts:	
	Meaning, Scope, Functions, Difference between Financial Accounting v/s Management Accounting.	
	Analysis and Interpretation of Financial Statements	
	Study of Balance Sheet and Revenue Statements in vertical format	
	Tools of analysis of Financial Statements: Trend Analysis, Comparative Statement & Common Size Statement	
2	Ratio Analysis and Interpretation	15
	Meaning and Classification, Advantages and Disadvantages	
	<ul> <li>Balance Sheet Ratios – Current ratio, liquid ratio, Stock working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing Ratio</li> </ul>	
	<ul> <li>Revenue Statements Ratio – Gross Profit ratio, Expenses ratio, Operating ratio, net profit ratio. Net operating profit ratio, Stock Turnover Ratio.</li> </ul>	

- 1. Dbarshi Bhattacharyya Cost and Management Accounting (Pearson Publications 2013 edition)
- 2. Horngren, C. T., Sundem, G. L., & Stratton, W. O. Introduction to Management Accounting (Pearson)
- 3. Maheshwari, S. N., & Maheshwari, S. K. Accounting for Management (Vikas Publishing)
- 4. Khan, M. Y., & Jain, P. K. Management Accounting: Text, Problems, and Cases (McGraw-Hill)
- 5. Pandey, I. M. Management Accounting (Vikas Publishing House)
- 6. Lal, Jawahar Managerial Accounting (Himalaya Publishing House)

# Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, Thane (W) (Autonomous)

(Autonomous)			
	Name: B.Com.		
	gory/Vertical: SEC		
	Name of the Dept: Commerce		
Course Title:	Introduction to Advertising		
	Course Code: Course Level:5.0		
Type: Theory			
	t: 2 credits (1 credit = 30 Hours for Theory in a semester)		
Hours Allotte			
Marks Allott			
•	ectives(CO): (List the course objectives)		
CO 1: CO 2:	To introduce students to the foundational concepts of advertising, including its ev classifications, and the roles of various industry participants, with an emphasis structure and operations of advertising agencies and career opportunities in the fi To provide students with an understanding of advertising's influence on society economy, ethical considerations, regulatory frameworks, and its strategic role is building and special-purpose advertising.	s on the eld. and the	
Course Out	comes (OC): (List the course outcomes)		
OC 1:	Students will be able to explain the core concepts and functions of advertising,	identify	
	different types of advertising based on media, audience, and geography, and analyze the structure and services of advertising agencies. They will also be equipped to evaluate agency-client relationships and explore diverse career paths in advertising.		
	OC 2: Students will be able to assess the economic and social implications of advertising, recognize ethical standards and regulatory bodies like ASCI, and apply advertising strategies such as the AIDA model in brand management. They will also gain insights into specialized forms of advertising, including rural, political, and green advertising.		
	of the course:		
· ·	ut not limited to)		
This course provides a comprehensive overview of advertising, covering its fundamental concepts, evolution, and key participants, along with the various classifications based on geography, media, audience, and function. It explores the structure, services, and types of advertising agencies, as well as criteria for agency selection and effective agency-client relationships. The course also highlights career opportunities in advertising and the essential skills required. Additionally, it examines the economic and social impact of advertising, ethical considerations, and regulatory frameworks such as the ASCI. Students will learn about advertising's strategic role in brand building using models like AIDA, and its application in special contexts including rural, political, advocacy, corporate, and green advertising. <b>Syllabus: NEP 2020 w.e.f 2025-26</b>			
Unit No.	Content	Hours	
I	Module I:	15	
1		13	
	Unit 1: Introduction to Advertising		
	Concept, Features, Evolution of Advertising, Active Participants, Benefits		
	of advertising to Business firms and consumers. • Classification of		
	advertising: Geographic, Media, Target audience and Functions.		
	Unit II: Advertising agency		
	Features, Structure and services offered, Types of advertising agencies,		
L			

	Total Hours	30
	Features of all the above special purpose advertising.	
	Advocacy advertising, Corporate Image advertising, Green Advertising –	
	Special purpose advertising: Rural advertising, Political advertising-,	
	Equity, and managing Brand Crises.	
	AIDA Model, Role of advertising in developing Brand Image and Brand	
	Unit II: Brand Building and Special Purpose Advertising	
	body- Role of ASCI (Advertising Standard Council of India)	
	Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory	
	Pro Bono Advertising, Social Advertising by Indian Government through	
	Ethical and social issues in advertising	
	Economic Effect of advertising on consumer demand	
	Unit I: Economic & Social Aspects of Advertising	
II	Module II	15
	Career Options	
	Careers in advertising: Skills required for a career in advertising, Various	
	ways of avoiding Client Turnover, Creative Pitch, Agency compensation	
	Agency and Client: Maintaining Agency–Client relationship, Reasons and	
	Agency selection criteria	

- 1. Advertising & Promotion by George E. Belch & Michael A. Belch *McGraw-Hill Education*
- 2. Advertising Principles and Practice by William Wells, John Burnett & Sandra Moriarty *Pearson Education*
- 3. Contemporary Advertising by William Arens McGraw-Hill
- 4. Advertising Management by Rajeev Batra, John G. Myers & David Aaker Pearson Education
- 5. Brand Management: Principles and Practices by Y.L.R. Moorthi Vikas Publishing House
- 6. Advertising and Sales Promotion by S.H.H. Kazmi & Satish Batra Excel Books

#### **Scheme of Examination**

Internal: 20 Marks

External: 30 Marks

Internal	Marks: 20
Participation, assignment and attendance	10 Marks
Class test	10 Marks

#### Paper Pattern for Internal and External Examination

#### **Internal Examination:**

Q.1. Objective Questions: (MCQ/True or False/ Match the Following): 5marks

Q.4. Answer the following questions in one or two sentences: 5marks

#### **External Examination:**

Q.1. Answer the following questions (Any two out of three): 15marks

Q.2. Answer the following questions (Any two out of three): 15marks

#### Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, Thane (W) (AUTONOMOUS)

Programme Name: All programmes Semester:III		
Course Category: Certificate Course (CC)		
Name of the Department: Sociology		
Course Title: Fundamentals of Social Service and Volunteering		
Course Code: BCS308 Course Level: 5		
Type: Theory / Practical		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives:		
1. To introduce students to the fundamental principles of social service and volunteering.		
2. To develop a sense of social responsibility and commitment to community development.		
Course Outcomes:		
1. Gain an understanding of the significance of social service in nation-building.		
2. Develop an appreciation for volunteerism and its role in addressing social issues.		
Introduction: Social service and volunteering are essential aspects of a responsible and engaged		

**Introduction:** Social service and volunteering are essential aspects of a responsible and engaged society. They provide individuals with opportunities to contribute to the well-being of their communities while fostering personal growth and social awareness. This course aims to instill a spirit of volunteerism and service in students by equipping them with theoretical knowledge and practical experience in social service initiatives.

Relevance and Usefulness:

In today's world, social inequalities, environmental concerns, and community challenges require active engagement from individuals. Volunteering bridges the gap between the privileged and the underprivileged, offering solutions to pressing social issues. Through structured participation in social service activities, students develop empathy, teamwork, and leadership skills, making them responsible citizens and change-makers.

Interest and Connection with Other Courses:

This course complements various disciplines such as sociology, social work, public administration, psychology, and political science. The knowledge and skills gained through social service and volunteering enhance students' understanding of social structures, human behavior, and policy-making. Additionally, it fosters civic engagement, making it valuable for students aspiring to careers in social work, public service, or non-governmental organizations (NGOs).

Unit No.	Content	Hours
Ι	<ul> <li>UNIT I: Introduction to Social Servicing and Volunteering</li> <li>A. Meaning and Importance of Social Service</li> <li>B. Role of Youth in Social Service</li> <li>C. Challenges and Ethical Considerations in Voluntary Work</li> </ul>	15
Π	<ul> <li>UNIT II: Community Engagement and Social Change</li> <li>A. Different Forms of Community Service (Health, Education, Environment, Disaster Relief)</li> <li>B. Government and Non-Government Organizations in Social Service</li> <li>C. Impact of Volunteerism on Society</li> </ul>	15
	Total Hours	30

• National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.

- University of Mumbai National Service Scheme Manual 2009.
- http://nss.nic.in
- https://www.rccmindore.com/wp-content/uploads/2023/04/NSS-Notes-II.pdf

#### **Scheme of Examination**

#### **Internal : 20 Marks**

#### **External: 30 Marks**

Internal	Marks: 20
Assignment	5 marks
Active participation/Attendance	5 Marks
Class test	10 Marks

# Paper Pattern for Internal and External Examination

## **Internal Examination – Class Test**

Q.1.MCQ question

# **External Examination-**

Assignment based on Community work.

30 marks

10 marks

#### Sheth T. J. Education Society's Sheth N.K.T.T College of Commerce and Sheth J.T.T College of Arts, Thane (W) (Autonomous)

#### Programme Name: B.Com.

#### Semester: III

Course Category/Vertical: Co-Curricular (CC)

Name of the Dept: **Psychology** 

Course Title: Yoga

Course Code: BCP308

Course Level: 5

Type: Theory / Practical

Course Credit: 2 credits

Hours Allotted: 30 Hours

Marks Allotted: 50 Marks

#### Learning Objectives:

- 1. To impart to the students the knowledge of teachings and philosophy of yoga tradition.
- 2. To provide the knowledge of various Yoga therapy practices like asana (posture), pranayama (voluntarily regulated breathing techniques).

#### **Course Outcomes (CO):**

OC 1. Students will be able to understand the basic principles and applications of Yoga.

OC 2. Students will be able to use the Practical knowledge in their day to day life.

Description the course:	Yoga practices will be important for the
(Including but not limited to)	upcoming lifestyle hence students can seek a
	career in the same. Students will understand
	the importance of yoga in life. Students will
	be having practical exposure. Hence,
	practicing yoga will help students to maintain
	their health.

Syllabus: NEP 2020 w.e.f 2024-25

Unit No.	Content	Hours
Ι	Theory of Yoga	15
	A) Yogic Sanchalan (Yogic Movements), Kapalbhati (Cleansing	
	Breath Technique), Suryanamaskar (Sun Salutation)	
	B) Chandrabhedan Pranayama (Left Nostril Breathing), Surya	
	Bhedana Pranayama (Right Nostril Breathing), Sakshi Bhav	
	(Witness Consciousness)	
II	Practical	15
	A) Padmasana (Lotus Pose), Parvatasana (Mountain Pose),	
	Janushirasana (Head-to-Knee Forward Bend), Ustrasana	
	(Camel Pose), Veerbhadrasana (Warrior Pose), Trikonasana	
	(Triangle Pose), Vrikshasana (Tree Pose), Ardha Naukasana	
	(Half Boat Pose)	
	B) Ardha Shalabhasana (Half Locust Pose), Makarasana	
	(Crocodile Pose), Ardha Dronasana (Half Warrior Plank),	
	Ardha Pavanmuktasana (Half Wind-Relieving Pose), Utthita	
	Ekpadasana (Extended One-Leg Pose)	
	Total Hours	30

- 1. G. V Kadam Yoga Life Sutra, Girish Vasant Kadam (2012)
- 2. ajayoga Swami Vivekananda Ramakrishna Ashrama Publications
- C.D. Sharma: Critical Survey of Indian Philosophy, Motilal Banarsidass Publications 2003

Sheth T. J. Edu	cation Society's				
Sheth N.K.T.T College of Commerce and					
Sheth J.T.T College of Arts, (Autonomous)Thane (W)					
Programme Name: SYBA/B.Com	Semester: III				
Course Category/Vertical: AEC					
Name of the Dept: Marathi/ Humanities					
Course Title:					
Course Code:	Course Level: UG				
Type: Theory					
Course Credit: 2 credits (1 credit = 15 Hours for	or Theory or 30 Hours of Practical work in a				
semester)	-				
Hours Allotted: 30 Hours					
Marks Allotted: 50 Marks					
Course Objectives:					
, sesses percent concern house the sesses and the					
Course Outcomes (CO):					
Course Outcomes:					
CO2:					
Description the second					
Description the course: (Including but not limited to)					
(Including but not limited to)					

VISION: COMMITTED AND PERSUASIVE EFFORTS TOWARDS HOLISTIC EDUCATION

Unit No.	Content	Hours
I		15
II		15

(	
Total Hours	30

#### Scheme of Examination

Internal : 20 Marks

External: 30 Marks

Internal	Marks: 20
Class test	10 marks
Assignments	5 Marks
Class Participation, GD,	5 Marks
Presentation/Attendance etc	