

## S.Y.B.Com (Accounting and Finance) 2025-26

Code	Semester III subjects	Credit	Code	Semester IV subjects	Credit
<b>Major1 BFF301</b>	Financial Accounting -III	4	<b>Major 1 BFF401</b>	Financial Accounting - IV	4
<b>Major 2 BFC302</b>	Cost Accounting	4	<b>Major 2 BFA402</b>	Advance cost Accounting	4
<b>Minor BFM303</b>	Financial Market	4	<b>Minor BFC403</b>	Commodity and Derivative Market	4
<b>Open Elective BFB304 BFD304</b>	Consumer Behavior Data analysis with Excel.	2	<b>Open Elective BFW404 BFE404</b>	Web Technology E Commerce and Digital Marketing	2
<b>VSC BFS305 BFB305</b>	Fundamentals of Stock market Basics of Financial literacy	2	<b>SEC BFP405 BFT405</b>	Portfolio management Product and TQM	2
<b>AEC BFH306/ BFM306</b>	HINDI-1/MARATHI-1	2	<b>AEC BFH406/ BFM406</b>	HINDI-2/MARATHI-2	2
<b>FP BFFP307</b>	FP	2	<b>CEP BFCEP407</b>	CEP	2
<b>CC BFN308/ BFY308</b>	CC:NSS/Yoga/sports/cultural	2	<b>CC BFN408/ BFY408</b>	CC:NSS/Yoga/sports/cultural	2
		22			22

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

<b>Programme Name: B.com (Accounting &amp; Finance)</b>		<b>Semester: IV</b>
Course Category: Major		
Name of the Dept: Accounting and Finance		
Course Title: Financial Accounting IV		
Course Code: BFF401		Course Level: 5
Course Credit: 4 Credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
<b>Course Objectives (CO):</b> (List the course objectives) <ol style="list-style-type: none"> <li>1. Learners should develop skills of analysis, evaluation and synthesis in shares and Financial accounting</li> <li>2. The subject covers the complex modern industrial organizations within which the various facets of decision-making and controlling operations take place.</li> <li>3. Learner should understand the concept of redemption of shares and debentures management with practical approach.</li> <li>4. Learner should come up with good management skills and financial skills used at business level.</li> </ol>		
<b>Course Outcomes (CO):</b> (List the course outcomes) CO 1. Learners would get knowledge about financial accounting, Practical understanding of finance management. CO2. Learners would gain knowledge about company final accounts, investment into shares and its redemption, Performance assessment of various companies CO 3. The learners will be able to formulate and create Company Final Accounts as per Indian Company's Act, 2013 with notes to accounts CO 4. The learners will be able to recognize provisions regarding redemption of preference shares and debentures as per Company's Act, 2013 and review accounting practice prevailing in the areas Piecemeal Distribution of Cash on dissolution of firm		
<b>Description of the course:</b> <b>(Including but not limited to)</b> This course delves deeply into the practical foundations of financial accounting, offering students a robust understanding of how various accounting behaviors, allocation methods, and redemption strategies can significantly influence an organization's financial performance.		The focus is on understanding finance concepts, behavior, and structures from a theoretical standpoint, ensuring students are well-equipped to make financial decisions based on creative analysis.

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

Unit No.	Content	Hours
I	<b>Preparation of Final Accounts of Companies</b> a) Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) b) Preparation of financial statements as per Companies Act. (excluding cash flow statement) c) AS 1 in relation to final accounts of companies (disclosure of accounting policies)	15
II	<b>Redemption of Preference Shares</b> a) Provision of the Companies Act for redemption of Preference Shares (Sec. 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. b) Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013 : The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption (Question on entries and/or Balance Sheet)	15
III	<b>Redemption of Debentures</b> a) Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lump-sum and by payment in installments (excluding from by purchase in open market), Conversion. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)	15
IV	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b> a) Principles for ascertainment b) Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses / incomes	15
	<b>Total</b>	60

**References:**

1. Aina Pure & Aina Pure. Financial Accounting, Manan Prakashan, 2020.
2. Praveen Sharma, Kapileshwar Bhalla. Advance Accounting, MacGraw Hill, 2020.
3. Institute of Chartered Accountants of India (ICAI).
4. Accounting, Board of Studies, 2020. M.P. Vijay Kumar.
5. First Lessons in Advance Accountancy for CA-IPCC, Snow White, 2017. Dr. Vijay Saxena. Accounting, Bharat Law Publications, 2018

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

<b>Programme Name: B.Com.(Accounting &amp; Finance )</b>		<b>Semester: IV</b>
Course Category: Major		
Name of the Dept: Accounting & Finance		
Course Title: Advanced Cost Accounting		
Course Code:BFA402		Course Level:5
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
<b>Course Objectives(CO):</b> CO 1. To comprehend the concepts of process costing, such as joint products and process losses. CO 2. To gain expertise in standard costing for variation analysis and cost control. CO 3. To become familiar with operating costing techniques used in the transportation, hotel, and healthcare industries. CO 4. To understand the principles of financial control and budget preparation methods. CO 5. To improve problem-solving abilities by studying case studies of different costing techniques.		
<b>Course Outcomes (OC):</b> OC 1. Students will determine anomalous gains and losses and compute process costs. OC 2. Students will examine labor, material, and overhead differences. OC 3. Students will efficiently gather costing data and calculate costs per unit. OC 4. For financial planning, students will create and evaluate a variety of budgets. OC 5. Students will tackle real-world advanced cost accounting problems by applying their theoretical understanding.		
<b>Description of the course:</b> <b>(Including but not limited to)</b> Key ideas for efficient cost management are well understood in this advanced cost accounting course. In addition to traditional costing for cost control and variance analysis, it covers process costing, which includes cost calculations, process losses, and joint products. In addition to learning how to create and evaluate different budgets, such as zero-based and performance budgets, students will investigate operating costing techniques pertinent to the healthcare, hospitality, and transportation industries. Participants will gain the necessary tools for efficient cost management in any business by improving their problem-solving abilities and applying theoretical knowledge to real-world situations through case studies and practical issues.		

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

Unit No.	Content	Hours
I	<b>Process costing</b> 1.1 Process loss, Abnormal gains and losses, Joint products and by products 1.2 Excluding Equivalent units, Inter-process profit 1.3 Practical Problems Process Costing and joint and by products	15
II	<b>Standard costing</b> 2.1 Standard Costing as an instrument of Cost Control and Cost Reduction Fixation of Standards. 2.2 Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and Sales including Sub-variances.	15
III	<b>Operating costing</b> 3.1 Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data. 3.2 Practical Problems based on Costing of Hospital, Hotel and Goods and Passenger Transport	15
IV	<b>Budgetary control</b> 4.1 Budget and Budgetary Control - Zero Based Budget - Performance Budgets – Functional Budgets Leading to the Preparation of Master Budgets. 4.2 Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets, Cash Budget, Sale Budget, Flexible Budget	15
	Total Hours	60

**References:**

- Cost Accounting Part – III, Arvind A. Dhond
- Cost Accounting by CA (Dr.) Varsha Ainapure &/ CA Mukund Ainapure
- Advanced Cost and Management Accounting-I, L.N. Chopde, Meghna Chotalla, Dr. B. R. Deshpande, Pankaj Jain & Dr. Sandeep Chopde
- Advanced Cost Accounting Kalyan

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

<b>Programme Name:</b> B.com (Accounting & Finance)		<b>Semester: IV</b>
Course Category: Minor		
Name of the Dept: Accounting & Finance		
Course Title: Commodity And Derivative Market		
Course Code:BFC403		Course Level:5
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
<b>Course Objectives(CO):</b> (List the course objectives) CO 1. To understand the working of derivative instruments and commodity market. CO 2. To give basic understanding of Application of derivative in commodity. CO 3. To study the various aspects related to options and futures. CO 4. To acquaint learners with the trading, clearing and settlement mechanism in derivatives market.		
<b>Course Outcomes (OC):</b> ( List the course outcomes) OC 1. After the successful completion of the course the student will have Knowledge about derivative instruments and commodity market. OC 2. Students will be aware about commodity markets and its types. OC 3. Students will be Develop critical thinking skills to assess Commodity market and future and option. OC 4. Students will understand the trading, clearing and settlement mechanism in derivatives market.		
<b>Description the course:</b> <b>(Including but not limited to)</b> The learner will understand the commodity market its functions,Derivative Contract its Types Clearing trading Mechanism ,Instruments,Risk management ,Techniques		Basic Knowledge of Commodity And Derivative Market ,Types and Understanding of Trading Mechanism,Contract &its Types,Fundamentals,Functioning ,Risk Management ,Types of Risk

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

Unit No.	Content	Hours
I	<b>Module-1: Commodity And Derivative Market</b>  Introduction to Commodities Market - Meaning History & Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Introduction to Derivatives Market – Meaning, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets Participants in Derivatives Market, Difference Between Forwards & Futures	15
II	<b>Module-2: Futures Contract and Hedging</b> <b>Futures Contract</b> Introduction, Future terminology, Key features of futures contracts- Future vs. Forwards, Pay off for futures Equity futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin. (Numerical on future pricing) <b>Hedging</b> Speculation & Arbitrage using Futures, Long Hedge – Short Hedge, Cash & Carry Arbitrage, Reverse Cash & Carry Arbitrage, Payoff Charts & Diagrams for Futures Contract, Perfect & Imperfect Hedge. (Numerical on Hedging)	15
III	<b>Module-3: Options and Option Pricing Models</b> <b>Options:</b> Introduction- Option terminology, Types, Difference between Futures & Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts & Diagrams for Options Contract, Basic Understanding of Option Strategies (Numerical on Options) <b>Option pricing models:</b>	15

	Binominal pricing model- The black and Scholes model –Pricing of Index options. Sensitivity of option premium (Delta, Gamma, Lambda, Theta, Rho) (Numerical)	
IV	<b>Module-4: Trading, Clearing &amp; Settlement In Derivatives Market and Types of Risk</b> <b>Trading, Clearing &amp; Settlement In Derivatives Market:</b> Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives & Functions, Settlement Mechanism – Types of Settlement <b>Types of Risk:</b> Value at Risk, Methods of calculating VaR, Risk Management Measures , Types of Margins, SPAN Margin (Numerical on Risk)	15
	Total Hours	60

References:

- Commodities Market Module, Workbook from NSE
- Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill.
- Kleinman, George, (2001), Commodity Futures & Options, 2nd (revised,illustrated edition), Prentice Hall.
- Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons. Indian
- Institute of Banking & Finance, (2007), Commodity Derivatives,Macmillan India
- Neil C. Schofield,(2021) Commodity Derivatives: Markets and Applications, 2nd Edition



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 (Accounting & Finance)		Semester:IV
Course Category:Open Elective		
Name of the Dept: Science & Technology		
Course Title: Web Technology		
Course Code:BFW404		Course Level:5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Course Objectives (CO):</b> <ol style="list-style-type: none"><li>1. Describe the basic structure of HTML files.</li><li>2. To become familiar with the concept of CSS and frames</li></ol>		
<b>Course Outcomes (OC):</b> <p>OC1. Students will able to Acquainted with elements, Tags and basic structure of HTML files.</p> <p>OC2. Students will implement effective use of List and Tables and effective web page navigation and also learn to design web page layout and implement use of style sheet.</p>		
<b>Description the course:</b> <p>The course enables understand of web Technology. Students will able to Acquainted with elements, Tags and basic structure of HTML files. Students will implement effective use of List and Tables and effective web page navigation.</p>		Through this course learners will explore the core concepts and Technologies including HTML, CSS and Frames. Participants will gain hands on experience in creating Web applications in incorporating multimedia content.

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

Unit No.	Content	Hours
I	<b>Introduction to Web</b> Introduction to Internet, Advantages of Internet, Working of Internet, World Wide Web (WWW), Hypertext Transfer Protocol (HTTP), Universal Resource Locator (URL), Introduction to Web Browser and Web server, Introduction to Web page, Static and Dynamic Web page, <b>Fundamentals of HTML</b> Introduction to HTML, Basic structure of HTML document, Formatting Text, Font Tags and Attributes, Headings Tags, Image Tag and Attributes, Background Color and Background Images, Inserting Audio and Video Files, Marquee Tag and Attributes <b>List, Hyper link and Table</b> List Tag - Ordered List, Unordered List, Definition List, Introduction to Hyperlink, Internal and External Hyperlink, Image Link, Table Tags & Attributes, Cell Spacing, Cell Padding, Row Span, Col Span	15
II	<b>Frame, Frameset and Form</b> Frame, Frameset, Creating Framesets, Target Frameset, Form Tag and Attributes, Form Elements - Textbox, Text Area, List Box, Radio Button, Checkbox, Submit and Reset Button <b>Introduction to CSS</b> Basic of CSS, Advantages of CSS, Role of CSS in Web Designing, CSS Structure and Syntax, Internal CSS, Inline CSS, External CSS, Font Properties of CSS <b>CSS Selectors</b> Selectors and declarations, Element Selector, Class Selector, ID Selector, Child Selector, Universal Selector, Group Selector	15
	Total Hours	30

**References:**

1. Textbook of Web Designing By Joel Sklar, Cengage Learning Publication 2009
2. Web designing in Nut Shell (Desktop Quick Reference) by Jennifer Niederst Publication – O'Reilly publication
3. Designing web navigation by James Kalbach Publication – O'Reilly publication
4. Textbook of Web Designing By Joel Sklar, Cengage Learning Publication 2009 ISBN, 1423901940

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

<b>Programme Name: B.com ( Accounting &amp; Finance )</b>		<b>Semester: IV</b>
Course Category: Open Elective		
Name of the Dept: Science & Technology		
Course Title: E- Commerce and Digital Marketing.		
Course Code: BFE404		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Course Objectives(CO):</b> CO1: To acquaint the students with the knowledge of growing integration between the traditional and digital marketing concepts and practices in the digital era CO2: To familiarize the students with the tools and techniques used by the digital marketers for driving the marketing decisions to attain marketing objectives.		
<b>Course Outcomes (OC):</b> OC1: Students will be able to understand the concept of digital marketing and its integration with traditional marketing as well as examining various tactics for enhancing a website's position and ranking with search engines. OC2: Students will be able to understand social media marketing and apply the learnings to create digital media campaigns.		
<b>Description the course: (Including but not limited to)</b>		Digital marketing comprises all marketing efforts that use the Internet. These include digital channels such as search engines, email, websites, social media, etc., that can be used to connect with current and prospective customers.

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

Unit No.	Content	Hours
I	<p><b>1.Introduction to E-Commerce &amp; Digital marketing-</b> Introduction of E-commerce, Features, Importance, Merits &amp; demerits Recent Trend in Marketing. Introduction to digital marketing, Features, Importance, advantages &amp; disadvantages, Recent Trend in Marketing, Difference between Traditional Marketing &amp; Modern Marketing, Tools use for successful Marketing, SWOT Analysis of Business for digital marketing Meaning of Blogs, Website, Portal and their differences, Visibility, visitors Engagement</p> <p><b>2.Search Engine Optimization (SEO):</b> On page Optimization Techniques, Off Page Optimization Techniques, Preparing Reports, Creating Search Campaigns, and Creating Display Campaigns. Social Media Optimization (SMO): Introduction to Social Media Marketing, Advanced Facebook Marketing</p>	15
II	<p><b>1.Word press Blog Creation:</b> Twitter Marketing, LinkedIn Marketing, Instagram Marketing, social media Analytical Tools. Search Engine Marketing: Meaning and Use of Search Engine Marketing, Tools used — Pay Per Click, Google Adwords, Display Advertising Techniques, Report Generation</p> <p><b>2. Website Traffic Analysis, Affiliate Marketing and Ad Designing:</b> Google Analytics, Online Reputation Management, EMail Marketing, Affiliate Marketing, Understanding Ad Words Algorithm, Advertisement Designing</p>	15
	Total Hours	30

**References:**

1. Digital Marketing by Seema Gupta Mcgraw Hill
  2. Internet Marketing: A practical approach in the Indian context: Oxford Publishing
  3. Digital Marketing: Strategy, Implementation & Practice – Dave Chaffey & Fiona Ellis
- Art of SEO (3rd edition) – Eric Enge

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

<b>Programme Name: B.com (Accounting and Finance ) Semester: IV</b>	
Course Category: Skill Enhancement Course	
Name of the Dept: Accounting & Finance	
Course Title: Portfolio Management	
CourseCode:BFP405	Course Level:5
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
<b>Course Objectives(CO):</b> (List the course objectives)  CO 1. To expose students to real-world investment scenarios through case studies and financial modeling and Foster knowledge of financial regulations, ethical investment practices, and compliance requirements. CO 2. To develop skills for careers in wealth management, asset management, investment banking, and financial consulting.	
<b>Course Outcomes (OC):</b> ( List the course outcomes)  OC 1. To utilize portfolio optimization techniques, risk-adjusted performance metrics, and diversification strategies. OC 2. To understand global investment trends, emerging financial instruments, and behavioral finance implications	
<b>Description the course:</b> <b>(Including but not limited to)</b> The Course provide a strong foundation in investment principles, asset allocation, and risk-return trade-offs It enables learner to analyze securities, construct efficient portfolios, and apply modern portfolio theory and to equip students with tools for portfolio construction, diversification, and risk management.	Learner enables to understand the concept of decision making in respect of portfolio management.it enables leaner to frame strategies in respect of risk management and portfolio evaluation.

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

Unit No.	Content	Hours
I	<b>Module - I Introduction to Portfolio Management Environment</b> <ul style="list-style-type: none"><li>• Introduction,,Process &amp; Meaning of PortfolioManagemennt</li><li>• Concept and Importance of Portfolio Management</li><li>• Investment Objectives and Constraints</li><li>• Types of Investors</li><li>• Factors of Investment and Investment Alternatives</li><li>• Overview of Capital Markets and Instruments</li></ul>	15
II	<b>Module –II Portfolio Performance Evaluation and Risk Management in Portfolio Management</b> <ul style="list-style-type: none"><li>• Fundamental Analysis ,Security Analysis &amp; Industry Analysis</li><li>• Use &amp; Type of Charts (Line Chart,Bar Chart &amp; Candle Stick)</li><li>• Practicale Problems on Calculation of Standrad Deviation ,Beta &amp; Variance</li><li>• Practicale Problems on Holding Period Return &amp; Annual Return</li><li>• Practicale Problems on Portfolio Evaluation ( Sharpes Ratio,Treynors Ratio &amp; Jensens ratios)</li></ul>	15
	Total Hours	30

**References:**

Portfolio Management for New Products (Robert G. Cooper, Scott J. Edgett, and Elko J. Kleinschmidt)

The Elements of Investing (Charles D. Ellis and Burton G. Malkiel)

Manan Prakashan-

Vipul Prakashan

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

<b>Programme Name: B.Com (Accounting &amp; Finance)</b>		<b>Semester: IV</b>
Course Category: Skill Enhancement Course		
Name of the Dept: B.Com (Management Studies)		
Course Title: Product and Total Quality Management		
Course Code: BFT405		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Course Objectives(CO):</b> (List the course objectives) Course Objectives: CO1: To provide an understanding of key concepts in production management, including manufacturing systems, plant layout, materials management, and inventory control techniques. CO2: To introduce Total Quality Management (TQM) principles, quality improvement strategies, and industry certifications to enhance productivity and product/service quality.		
<b>Course Outcomes (OC):</b> ( List the course outcomes) OC1: Students will be able to apply production management techniques, such as inventory control and EOQ, to optimize manufacturing processes.  OC2: Learners will understand and apply quality management practices, including TQM and Six Sigma, to improve organizational efficiency and product quality.		
<b>Description the course:</b> The course aims to provide an understanding of key concepts in production management, including manufacturing systems, plant layout, materials management, and inventory control techniques, while also introducing Total Quality Management (TQM) principles and quality improvement strategies. By the end of the course, students will be able to apply production management techniques like inventory control and EOQ to optimize processes, as well as implement quality management practices such as TQM and Six Sigma to enhance efficiency and product quality.		

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

Unit No.	Content	Hours
I	<b>Production Management</b> Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems. Plant location & Plant layout–types of layout. <b>Importance of purchase management.</b> <b>Materials Management:</b> Concept, Objectives and importance of materials management <b>Inventory Management:</b> Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML. <b>EOQ:</b> Economic Order Quantity, Simple numerical on EOQ , Lead Time, Reorder Level, Safety Stock.	15
II	<b>Basics Of Productivity &amp;TQM</b> Concepts of Productivity, modes of calculating productivity, numerical on productivity. Importance Of Quality Management, TQM– concept and importance, Philosophies and Approaches to Quality: J. Juran , Kaizen , P. Crosby’s philosophy. <b>Product &amp; Service Quality Dimensions:</b> Characteristics of Quality Quality Circles, Ishikawa Fish Bone. <b>Quality Improvement Strategies &amp; Certifications</b> Lean Thinking, six Sigma features, ,ISO 9000,ISO 1400, Malcolm Baldrige National Quality Award(MBNQA), Deming’s Application Prize.	15
	Total Hours	30

**Reference :**

- Abemathy, W. J., & Utterback, J. M. (1978). Patterns of industrial innovation. Technology Review, #0(June/July), 41-47.
- Adam, E. E., Jr., & Swamidass, P. M. (1989). Assessing operations management from a strategic perspective. Journal of Management, 15, 181-203.
- Ahire, S. L. (1996). TQM age versus quality: An empirical investigation. Production and Inventory Management Journal, 37(1), 18-23.



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 ( Accounting &amp; Finance)</b>		Semester: <b>IV</b>
Course Category: Certificate Course (CC)		
Name of the Department: Sociology		
Course Title: National Integration and Communal Harmony		
Course Code: BFN408		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<p>Course Objectives:</p> <ol style="list-style-type: none"> <li>1. To develop an understanding of the significance of National Integration and Communal Harmony.</li> <li>2. To enable students to appreciate the role of youth in fostering unity and peace in society.</li> </ol>		
<p>Course Outcomes:</p> <ol style="list-style-type: none"> <li>1. Understand the principles of National Integration and Communal Harmony.</li> <li>2. Develop leadership and teamwork skills through NSS activities focused on unity and peace.</li> </ol>		
<p><b>Introduction:</b> National Integration and Communal Harmony are essential for a diverse country like India. This course introduces students to the importance of unity in diversity and the role of NSS in promoting peace, social justice, and inclusive development. Students will engage in activities and discussions to strengthen their commitment to harmony and national unity.</p> <p>Relevance and Usefulness: Given the challenges of communal tensions and social divisions, fostering National Integration is crucial. This course empowers students with the knowledge and skills to actively participate in building a more inclusive and peaceful society.</p> <p>Interest and Connection with Other Courses: This course complements subjects such as Sociology, Political Science, and Social Work, reinforcing the importance of civic responsibility, human rights, and peacebuilding in a democratic society.</p>		

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

Unit No.	Content	Hours
I	<b>UNIT I: Concept and Importance of National Integration and Communal Harmony</b>  A. Meaning and Significance of National Integration B. Factors Affecting National Integration in India C. Challenges to Communal Harmony	15
II	<b>UNIT II: Role of NSS in Promoting National Integration and Communal Harmony</b>  A. NSS and Its Role in Community Development B. Social Service as a Tool for Unity C. Case Studies of Successful NSS Interventions for National Integration	15
	Total Hours	30

**References:**

1. National Service Scheme Manual (Revised) 2006, Government of India, Ministry of Youth Affairs and Sports, New Delhi.
2. University of Mumbai National Service Scheme Manual 2009.
3. <http://nss.nic.in>
4. <https://www.rccmindore.com/wp-content/uploads/2023/04/NSS-Notes-II.pdf>

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

<b>Programme Name: B.Com( Accounting and Finance)</b>		<b>Semester: IV</b>
Course Category: Co-Curricular (CC)		
Name of the Dept: Psychology		
Course Title: Yoga		
Course Code: BFY408		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<b>Learning Objectives:</b> <ol style="list-style-type: none"> <li>1. To impart to the students the knowledge of teachings and philosophy of yoga tradition.</li> <li>2. To provide the knowledge of various Yoga therapy practices like asana (posture), pranayama (voluntarily regulated breathing techniques).</li> </ol>		
<b>Course Outcomes (CO):</b> 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.		
<b>Description the course:</b> <b>(Including but not limited to)</b>		Yoga practices will be important for the 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
<b>I</b>	<b>Theory of Yoga</b>  A) Yogic Sanchalan (Yogic Movements), Kapalbhati (Cleansing Breath Technique), Suryanamaskar (Sun Salutation) B) Anulom-Vilom (Alternate Nostril Breathing), Dirgha Shwasan (Deep Breathing), Bhramari (Humming Bee Breath)	<b>15</b>
<b>II</b>	<b>Practical</b>  A) Vajrasana (Thunderbolt Pose), Paschimottanasana (Seated Forward Bend), Parivritta Janushirasana (Revolved Head-to-Knee Pose), Vakrasana (Twisting Pose), Marjarasana (Cat Pose), Naukasana (Boat Pose) B) Shalabhasana (Locust Pose), Dronasana (Warrior Boat Pose), Pawanmuktasana (Wind-Relieving Pose), Bramha Mudra (Sacred Gesture for Neck Strength), Uthita Dwipadasana (Raised Two-Leg Pose), Netra Sanchalan - 1 (Eye Movement Exercise - 1), Netra Sanchalan - 2 (Eye Movement Exercise - 2)	<b>15</b>
	<b>Total Hours</b>	<b>30</b>

**References:**

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