

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

Credit structure as per NEP 2020 S.Y.B.Com. (2025-26)

CODE	Semester III Subjects	Cr	CODE	Semester IV Subjects	Cr
Major BCA301 BCC302	Accountancy: Accountancy and Financial Management- ✓ III Commerce: Commerce III- Introduction to Management	4 4	Major BCA401 BCC402	Accountancy: Accountancy and Financial Management-IV Commerce: Commerce IV-Management: Production and Finance	4 4
Minor BCE303	Business Economics: Microeconomics II	4	BCE403	Business Economics: Macroeconomics	4
BCB304 BCM304 BCP304	OE: Business Law I ✓ OE: Operations research - I OE: Stress Management	2	BCB404 BCM404 BCP404	OE: Business Law II ✓ OE: Operations research - II OE: Organisational Behaviour.	2
BCA305 BCC305	VSC: Accountancy: Management Accounting ✓ VSC: Commerce: Introduction to Advertising ✓	2 2	BCA405 BCC405	SEC: Accountancy: Auditing ✓ SEC: Commerce: Advertising and Brand Management	2 2
BCL306	AEC: Hindi -I / Marathi-I	2	BCL406	AEC: Hindi -II/ Marathi-II	2
BCC307 BCS308 BCP308	FP: Commerce / Accountancy CC: NSS (Fundamentals of social service and ✓ Volunteering)/ Yoga/ Physical Education/ Cultural	2 2	BCC407 BCS408 BCP408	CEP: Commerce / Accountancy CC: NSS (National Integration and ✓ Community harmony)/ Yoga/ Physical Education/ Cultural	2 2
	Total	22			22

✓
NEP Coordinator
Prof. Hina Chande



✓
Principal
Dr. Dilip Patil



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 Management-III	
Course Code: BCA301	Course 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:	
1. To make learners understand the nitty-gritties of preparation of Partnership Final Accounts in case of Admission, retirement, and death of a Partner	
2. To make the learners understand the concept of Piecemeal Distribution of Cash and the procedure and steps involved in preparing the Statement of Distribution of Cash	
3. To make the learners understand the concept of Amalgamation of Firms and the procedure and steps involved in preparing the necessary accounts and statements for the amalgamation process.	
4. To make the learners understand the concept of inventory management in Tally Prime ERP and equip them with the skills to record voucher entries, manage purchase and sales orders, and handle stock returns systematically.	
Course Outcomes:	
CO1: Learners would be able to prepare Final Accounts of a Partnership Firm in case of Admission, retirement and death of a Partner	
CO2: Learners would be able to prepare Statement of Piecemeal Distribution of Cash	
CO3: Learners would be able to prepare the necessary accounts and statements related to the Amalgamation of Partnership Firms.	
CO4: Learners would be able to record and manage inventory transactions, including voucher entries, purchase and sales orders, and stock returns, using Tally Prime ERP.	
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
I	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
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	<p>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</p> <ul style="list-style-type: none"> • 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. 	15
2	<p>Piecemeal Distribution of Cash</p> <ul style="list-style-type: none"> • Excess Capital Method only 	15

	<ul style="list-style-type: none"> • 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. 	
3.	<p>Amalgamation of Firms</p> <ul style="list-style-type: none"> • 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. 	15
4	<p>Inventory Management and Voucher Entries in Tally Prime ERP</p> <ul style="list-style-type: none"> • 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) Purchase & sales order entry in tally, Delivery Note in & Receipt Note; Purchase & sales return stock entry, Rejection in & Rejection Out. 	15

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

Scheme of Examination**Internal: 40 Marks**

Internal	Marks:40
Project Presentation/Case Study/ Quiz/ Group Discussion/Open Book Test	10 Marks
Assignment/Participation/Attendance	10 Marks
One Class test	20 Marks

External: 60 Marks: Paper Pattern for External Examination

Q. No	External	Marks:60
Q1.	Objectives Questions. A MCQ/Fill in the Blanks (Any 8 out of 10) B True or False (Any 7 out of 10)	15 Marks
Q2.	Practical Question Or Practical Question	15 Marks
Q3.	Practical Question Or Practical Question	15 Marks
Q4.	Practical Question Or Short Notes (any 3 out of 5)	15 Marks

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Programme Name: B.Com.	Semester: III
Course Category: Major	
Name of the Department: Commerce	
Course Title : Commerce- III	Introduction to Management
Course Code: BCC302	Course Level:5
Course Credit: 4	Total Marks: 100

Course Objectives:

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	<p>Introduction to Management:</p> <ul style="list-style-type: none"> a. Management: Concept, Nature, Functions, Managerial Skills & competencies. b. Modern Management Approach: Peter Drucker's Dimension of management, Indian management thoughts: Origin & significance of Indian Ethos to Management, Indian approach to management 	15

II	Planning & Decision making: 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	15
III	Organizing: 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, Principles of effective delegation, decentralization: factors influencing decentralization, centralization v/s decentralization	15
IV	Directing and Controlling a. Motivation- Concept, importance and influencing factor b. Leadership- Concept, functions, styles, qualities of a good leader, Controlling and its essentials	15
TOTAL		60

References:

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
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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 3 out of 5)	15 marks
TOTAL	60 marks

Sheth T. J. Education Society's
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Programme Name: B. Com	Semester: III
Course Category/Vertical: Minor	
Name of the Dept: Economics	
Course Title: Business Economics-Microeconomics-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 objectives)	
CO1. To give insight of the theories of production.	
CO 2. To introduce students to the basic concepts of cost and revenue.	
CO 3. To understand market structures like perfect competition and monopoly.	
CO 4. To acquaint the students with market structures like monopolistic competition and oligopoly.	
Course Outcomes (OC): (List the course outcomes)	
OC1. Students will gain the knowledge of production theories.	
OC 2. Students will learn the basic concepts of cost and revenue.	
OC 3. Students will be able to understand the market structures like perfect competition and monopoly.	
OC 4. Students get acquainted with market structures like monopolistic competition and oligopoly.	
Description of the course: (Including but not limited to)	<p>The study of this paper will help students to understand basic concepts of Microeconomics which can be applied in day-to-day life. Students will be able to understand production analysis, cost and revenue concepts which they can apply practically. Knowledge of market structures helps students to understand the functioning of various markets, pricing-output decisions and equilibrium conditions.</p>

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
II	Cost & Revenue Analysis Concepts of Costs: Money Cost, Explicit and Implicit Cost, Social Cost and 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 under perfect and imperfect competitions	15
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	Monopolistic Competition and Oligopoly 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 7th 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 (From Module 1)	Attempt any TWO from the following. A) B) C)	15
Q. 2 (From Module 2)	Attempt any TWO from the following. A) B) C)	15
Q. 3 (From Module 3)	Attempt any TWO from the following. A) B) C)	15
Q. 4 (From Module 4)	Attempt any TWO from the following. A) B) C)	15

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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 Theory or 30 Hours of Practical work in a semester)	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives:	
<ol style="list-style-type: none"> 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 various special contracts. 	
Course Outcomes:	
<ol style="list-style-type: none"> 1. Students will understand various provisions related to Contract Act to well equip them to deal with contracts. 2. Students will understand various special contracts. 	
Description of the Course:	
<p>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.</p>	
<p>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.</p>	
<p>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.</p>	
<p>Benefit: This course is beneficial for under graduate students looking to develop a strong foundation in contract law and its real-world applications.</p>	

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

Unit No.	Content	Hours
I	<p>Indian Contract Act 1872 Part I</p> <ol style="list-style-type: none"> 1. Contract: Definition of Contract and Agreement, Essentials of Valid Contract, Offer, communication and Revocation of offer, Acceptance, Capacity to make contract, Consideration. 2. Consent, Free Consent- Coercion, Undue Influence, Fraud, Misrepresentation, Mistake, Void agreements 3. Concept of Performance of Contract, Modes of Discharge of Contracts, Remedies on breach of Contract. 	15
II	<p>Indian Contract Act 1872 Part II</p> <ol style="list-style-type: none"> 1. Law of Indemnity & Guarantee: Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity v/s Guarantee, Modes of Discharge of Surety. 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 & Pawnee. 3. Law of Agency: Concept, Modes of creation of Agency, modes of termination of Agency, rights & duties of Principal and Agent. 	15
	Total Hours	30

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)

Scheme of Examination

Internal : 20 Marks

External: 30 Marks

Internal	Marks: 20
Assignment/Case Study/project/poster making/presentation/role play	5 marks
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

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Programme Name: B.Com	Semester: III
Course Category: OE	
Name of the Department: Mathematics and Statistics	
Course Title: Operation Research-I	
Course Code: BCM304	Course Level: 5
Course Credit: 02	Total Marks: 50
Course Objectives:	
<ol style="list-style-type: none"> 1. To determine the most cost effective way to pair agents with task, ensuring that each agent is assigned to one task and each task is assigned to one agent, thereby minimizing the overall assignment cost. 2. 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 CO1: formulate and solve assignment problems using mathematical models. CO2: the importance of cost minimization or profit maximization in real- world scenarios.	
Relevance: <ol style="list-style-type: none"> 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 transported from warehouses to retail stores in the most efficient manner. 	
Scope: <ol style="list-style-type: none"> 1. It is used to optimize business 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 No.	Content	Hours
I	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	Transportation Problem: 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

References:

1. Operations Research, Theory and Applications, Sixth Edition, J K Sharma, Trinity Press, Laxmi Publications Pvt. Ltd. 2016.
2. Operations Research, Panneerselvan, 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
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: OE	
Name of the Dept: Psychology	
Course Title: Stress Management	
Course Code: BCP304	Course Level: 5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Learning Objectives:	
1. To learn the causes and effects of stress and identify different types of stressors 2. To give students the knowledge of different strategies to reduce stress.	
Course Outcomes (CO): 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
I	Nature of stress a. Understanding of stress- Meaning, Types of stress, meaning of Stressors, Conflict of motives, General Adaptation Syndrome, Fight and flight response. b. Sources of stress- Organizational, Psychological, Social and environmental. Impact of stress on health	15
II	Coping with stress a. Strategies to cope up with stress, Time management. Emotion focused coping and problem focused coping. b. Problem solving, Behavior modification, Relaxation techniques, Cognitive restructuring.	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:



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

Programme Name: B.Com.	Semester: III
Course Category: Vocational Skill Course	
Name 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: (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

VSC: Accountancy: Management Accounting

Syllabus Description

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

Unit No.	Course Design	Hours
1	Analysis and Interpretation of Financial Statements <ul style="list-style-type: none">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	15
2	Ratio Analysis <ul style="list-style-type: none">Meaning and Classification, Advantages and DisadvantagesBalance Sheet Ratios – Current ratio, liquid ratio, Stock working capital ratio, Proprietary ratio, Debt Equity Ratio, Capital Gearing RatioRevenue Statements Ratio – Gross Profit ratio, Expenses ratio, Operating ratio, net profit ratio. Net operating profit ratio, Stock Turnover Ratio.	15

References:

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)

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: Class Test

Internal	Marks: 10
Q1. Objective Questions: (MCQ/True or False/ Match the Following)	5 Marks
Q2. Answer the following questions in one or two sentences	5 Marks

External Examination:

External	Marks: 30
Q1. Practical Question OR Practical Question	15 Marks
Q2. Practical Question OR Practical Question	15 Marks

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Programme Name: B.Com.				
Course Category/Vertical:	SEC			
Name of the Dept:	Commerce			
Course Title:	Introduction to Advertising			
Course Code:		Course Level: 5.0		
Type:	Theory			
Course Credit:	2 credits (1 credit = 30 Hours for Theory in a semester)			
Hours Allotted:	30 Hours			
Marks Allotted:	50 Marks			
Course Objectives(CO): (List the course objectives)				
CO 1:	To introduce students to the foundational concepts of advertising, including its evolution, classifications, and the roles of various industry participants, with an emphasis on the structure and operations of advertising agencies and career opportunities in the field.			
CO 2:	To provide students with an understanding of advertising's influence on society and the economy, ethical considerations, regulatory frameworks, and its strategic role in brand building and special-purpose advertising.			
Course Outcomes (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.			
Description of the course: (Including but 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..				
Syllabus: NEP 2020 w.e.f 2025-26				
Unit No.	Content	Hours		
I	<p>Module I:</p> <p>Unit 1: Introduction to Advertising</p> <p>Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers. • Classification of advertising: Geographic, Media, Target audience and Functions.</p> <p>Unit II: Advertising agency</p> <p>Features, Structure and services offered, Types of advertising agencies ,</p>	15		

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

References:

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/Vertical: AEC	
Name of the Dept: Humanities	
Course Title: हिंदी भाषा व्यावहारिक प्रयोग (1)	
Course Code: As per course structure	Course Level: 5
Type: Theory / Practical	
Course Credit: 2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives(CO): (List the course objectives)	
1) विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना । 2) विद्यार्थियों को संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध ,व्यावहारिक रूप का ज्ञान प्रदान करना ।	
Course Outcomes (OC): (List the course outcomes)	
CO1: विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, एवं दक्षता प्राप्त होगी । CO2: विद्यार्थियों को हिंदी-संज्ञा आदि का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध ,व्यावहारिक रूप का ज्ञान होगा ।	

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

Unit No.	Content	Hours
I	इकाई - १ व्याख्यान १५ १. हिंदी भाषा : सामान्य परिचय २. राजभाषा हिंदी : संवैधानिक महत्त्व ३. वर्णमाला : स्वर एवं व्यंजन ४. शब्द भेद : सामान्य परिचय (संज्ञा आदि)	15
II	इकाई - २ व्याख्यान १५ १. वाक्य : सामान्य परिचय २. वर्तनी : शुद्धता का प्रयोग एवं सावधानियाँ सं ३. कारक एवं विरामचिह्न ४.पत्रलेखन : (बधाई, निमंत्रण , सुझाव ,शिकायत, आभार , आवेदन , RTI लेखन)	15
Total Hours		30

References:

संदर्भ ग्रंथ -

१. बाबूराम सक्सेना : सामान्य भाषा विज्ञान , हिंदी साहित्य सम्मेलन ,प्रयाग
२. कामताप्रसाद गुरु हिंदी व्याकरण , लोकभारती प्रकाशन इलाहाबाद
३. आचार्य देवेंद्र नाथ शर्मा - भाषा विज्ञान की भूमिका , राधाकृष्ण प्रकाशन ,दिल्ली
४. भाषा विज्ञान एवं भाषा शास्त्र - कपिलदेव दिवेदी ,विश्वविद्यालय प्रकाशन , वाराणसी
५. भोलानाथ तिवारी - भाषा विज्ञान , किताब महल , इलाहाबाद

**Description the course:
(Including but not limited to)**

भाषा का जीवन में सदैव महत्व रहा है | जीवन और भाषा का चौली - दामन का संबंध है | जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है | भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कहीं भी असफल नहीं हो सकता है | इसी भाषा के माध्यम से हम सभी को अपनी ओर आकर्षित भी करते हैं | वर्तमान युग में रोजगार में बहुत से क्षेत्र भाषा से जुड़े हुए हैं ,जिनके माध्यम से विद्यार्थी इनका लाभ ग्रहण कर सकते हैं |

भाषाई क्षमता हमारे विचारों की संवाहक होती है | आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है , इन माध्यमों में भाषा ही सशक्त तत्त्व है जो आपकी अभिव्यक्ति को पूरे जगत को अवगत कराती है | भाषा का महत्व हर समय , हर माध्यम में रहा है , परन्तु भाषा का सार्थक रूप का प्रयोग आज बहुत आवश्यक है | आज हिंदी अंतर्राष्ट्रीय स्तर पर प्रयोग में लाई जा रही है , तकनीकी , सूचना प्रौद्योगिक सोशल मीडिया , राजनीति की भाषा हिंदी बन चुकी है |

जीवन में कई क्षेत्रों में व्यावहारिक स्तर पर हमें अपनी भाषा के लिखित स्वरूप के कार्यों को करना होता है और ऐसे में कार्य दक्षता महत्व रखती है | हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्हीं पहलुओं को ध्यान में रखते हुए इस पाठ्यक्रम का गठन किया गया है | हम हिंदी भाषा को सही और शुद्ध में प्रयोग कर अभिव्यक्ति को सफल बनाए और बिना व्याकरण के यह संभव नहीं है | इस दृष्टि से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा |

Scheme of Examination

Internal : 20 Marks

External: 30 Marks

Internal	Marks: 20
Class test	10 marks
Assignments	5 Marks
Class Participation, GD, Presentation/Attendance etc	5 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: All programmes	Semester: III
Course Category/Vertical: AEC	
Name of the Dept: Humanities	
Course Title: व्यावहारिक मराठी	
Course Code: As per course structure	Course Level: 5
Type: Theory / Practical	
Course Credit: 2 credits (1 credit = 15 Hours for Theory or 30 Hours of Practical work in a semester)	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives(CO): (List the course objectives)	
<p>१) विविध कार्यक्रम व घटनाप्रसंगीच्या भाषणाचे निवेदनाचे स्वरूप समजावून सांगणे.</p> <p>२) प्रभावी भाषण निवेदनकरण्यासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्राचा परिचय करून देणे.</p> <p>३) प्रत्यक्ष भाषण निवेदन करण्याची संधी उपलब्ध करून देणे.</p> <p>४) कार्यालयीन लेखन व्यवहार स्वरूप समजावून सांगणे.</p> <p>५) कार्यालयीन पत्र व्यवहाराचे स्वरूप समजावून सांगणे.</p> <p>६) प्रभावी कार्यालयीन लेखनासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्रांचा परिचय करून देणे.</p>	
Course Outcomes (OC): (List the course outcomes)	
Course Outcomes:	
<p>CO1: प्रभावी कार्यालयीन लेखन आणि पत्रव्यवहारासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्रांचा परिचय होईल.</p> <p>CO2: प्रभावी भाषण, निवेदन करण्यासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्राचा परिचय होईल.</p>	

Description the course:
(Including but not limited to)

राष्ट्रीय शैक्षणिक धोरण २०२० नुसार पदवीच्या द्वितीय वर्षातील सत्रात क्षमता विकसन अभ्यासक्रम या शीर्षकांतर्गत आधुनिक भाषेचे अध्ययन अनिवार्य करण्यात आले आहे. आधुनिक भारतीय भाषेचा प्रस्तुत अभ्यासक्रम व अध्ययन प्रामुख्याने भाषिक क्षमता विकसन केंद्री असावे असेही या धोरणात नमूद करण्यात आलेले आहे. त्यामुळे या अभ्यासपत्रिकेच्या अध्ययनातून विद्यार्थ्यांना भाषिक कौशल्यांचा तपशीलवार परिचय करून देणे व ती आत्मसात करण्याची संधी उपलब्ध करून देणे अभिप्रेत आहे. या पाश्वर्भूमीवर लेखन कौशल्य अंतर्गत उपयोजित लेखन कौशल्य आणि कार्यालयीन पत्रव्यवहाराचे कौशल्य या अभ्यासपत्रिकेत अपेक्षित आहे. कार्यालयीन लेखन व्यवहार आणि पत्रव्यवहार या अभ्यास पत्रिकेत शिकवला जाईल. तसेच भाषण कौशल्य या भाषिक कौशल्याचा परिचय करून देणारी ही अभ्यास पत्रिका आहे. या अभ्यासपत्रिकेचे अध्ययन करणाऱ्या विद्यार्थ्यांमध्ये भाषण कौशल्याची जाण व क्षमता विकसित होईल हे लक्षात घेऊन प्रस्तुत अभ्यासपत्रिकेची आखणी करण्यात आली आहे.

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

Unit No.	Content	Hours
I	<p>घटक १ : लेखन कौशल्ये (कार्यालयीन लेखन व पत्रव्यवहार)</p> <p>१) इतिवृत्त लेखन</p> <p>२) अर्ज लेखन (नोकरीसाठी)</p>	15

	३) पत्रात्मक लेखन (शुभेच्छा, निमंत्रण) (६० मिनिटांच्या एकूण १५ तासिका श्रेयांकन १)	
II	घटक २ : भाषिक कौशल्य (भाषण) १) भाषण: संकल्पना, स्वरूप वैशिष्ट्ये, प्रकार २) भाषिक कौशल्य उपयोजन- पूर्वतयारी, संहिता (लिखित/मौखिक), काल-परिस्थिती भान, भाषिक अंगिक वाचिक कौशल्ये (६० मिनिटांच्या एकूण १५ तासिका श्रेयांकन १)	15
	Total Hours	30

References:

- १) प्रशासनिक लेखन, भाषा संचालनालय, महाराष्ट्र शासन, मुंबई १९६६
- २) व्यावहारिक मराठी, ल. रा. नसिराबादकर, भाषा विकास संशोधन संस्था, कोल्हापूर २०२३
- ३) भाषिक सर्जन आणि उपयोजन, राजन गवस, दर्या प्रकाशन, पुणे २०१२
- ४) वैखरी : भाषा आणि भाषा व्यवहार, स्नेहवर्धन प्रकाशन, पुणे २०००

Scheme of Examination

Internal : 20 Marks

External: 30 Marks

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

Paper Pattern for Internal and External Examination

**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: All programmes	Semester: III
Course Category: Co-Curricular Course (CC)	
Name of the Department: Sociology	
Course Title: Fundamentals of Social Service and Volunteering	
Course Code: As per course structure	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 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).	

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

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

References:

- 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 10 marks

External Examination-

Assignment based on Community work. 30 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: All programmes	Semester: III
Course Category/Vertical: Co-Curricular (CC)	
Name of the Dept: Psychology	
Course Title: Yoga	
Course Code: As per course structure	Course Level: 5
Type: Theory / Practical	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Learning Objectives:	
<ol style="list-style-type: none"> 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: (Including but not limited to)	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 2025-26

Unit No.	Content	Hours
I	Theory of Yoga 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)	15
II	Practical 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 Ekapadasana (Extended One-Leg Pose)	15
	Total Hours	30

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