

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

VISION: COMMITTED AND PERSUASIVE EFFORTS TOWARDS HOLISTIC EDUCATION



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

Accountancy & Financial Management - IV

Programme Name: B.Com. Semester: IV	
Course Category: Major	
Name of the Dept: Accountancy	
Course Title: Accountancy & Financial Management-IV	
Course Code: BCA401	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 the learners understand company fundamentals, including types, formation, shares, debentures, share capital, reserves, surplus, and balance sheet format. 2. To make the learners understand the provisions and methods of redeeming preference shares under the Companies Act 2013, including funding calculations. 3. To make the learners understand the ascertainment of profit prior to incorporation and prepare a combined columnar profit and loss account with expense and income allocation. 4. To make the learners understand godown and petty cash management in Tally Prime ERP, including activation, purchase recording, stock maintenance, and transactions.	
Course Outcomes: CO1: Learners will understand company accounts, including share capital, types of shares and debentures, issuance methods, and share forfeiture and re-issue. CO2: Learners will comprehend the redemption of preference shares under the Companies Act 2013 and calculate the minimum fresh issue required. CO3: Learners will determine profit prior to incorporation and prepare a combined columnar profit and loss account using various allocation bases. CO4: Learners will manage godown and petty cash accounts, record purchase invoices, and generate reports in 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 record and report financial information accurately in each of these specialized areas.

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

Accountancy & Financial Management - IV

Unit No.	Course Content	Hours
I	Introduction to Company Accounts	15
II	Redemption of Preference Shares	15
III	Ascertainment and Treatment of Profit Prior to Incorporation	15
IV	Godown and Petty Cash Management in Tally Prime ERP	15
	Total Hours	60

Syllabus Description

Unit No.	Course Design	Hours
1	<p>Introduction to Company Accounts</p> <p>Introduction of Basic Terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and Surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory).</p> <p>Issue of Shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under Subscription and Over Subscription of shares, forfeiture and re issue of Forfeited shares, and issue of shares for consideration other than cash. (only theory)</p>	15
2	<p>Redemption of Preference Shares</p> <p>Provision of the Companies Act for redemption of Preference Shares (sec 55 of Companies Act, 2013), Companies (Shares and Debentures) Rules.</p> <p>Methods of Redemption of fully paid up Preference Shares as per Companies' Act 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption.</p> <p>(Questions on entries and or balance sheet)</p> <p>Note: companies governed by section 133 of the companies act 2013 and comply with the accounting standards prescribed for them hence the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>	15
3.	<p>Ascertainment and Treatment of Profit Prior to Incorporation</p> <p>(i) Principles of ascertainment</p> <p>Preparation of separate combined columnar profit and loss account including different basis of allocation of expenses and income</p>	15
4	<p>Godown and Petty Cash Management in Tally Prime ERP</p> <p>Godown activation and creation, purchase invoice entry with godown, Maintain Stock record in godown, petty cash A/c in Tally Prime Generation of All Reports</p>	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: IV	
Course Category: Major			
Name of the Department: Commerce			
Course Title : Commerce- IV Management: Production and Finance			
Course Code: BCC402		Course Level:5	
Course Credit: 4		Total Marks: 100	
Course Objectives: 1. To provide a comprehensive understanding of production systems and their strategic importance in operations. 2. To analyze the principles and techniques used in inventory control and materials management. 3. To familiarize students with forecasting, capacity planning, scheduling, and lean production. 4. To develop decision-making skills in production and inventory-related functions.			
Course Outcomes: CO1: Students will be able to design and manage efficient production systems. CO2: Students will demonstrate the ability to implement inventory control techniques. CO3: Students will apply forecasting and scheduling tools to real-world production problems. CO4: Students will assess and optimize inventory and production processes using lean principles.			

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

Unit No.	Content	Hours
I	Production and inventory management: a. Objectives , scope. Production planning and control: steps , importance b. Production systems: concept, types- continuous and intermittent. c. Inventory management- objectives, inventory control, techniques. Scientific inventory control system- importance	15
II	Quality Management: a. Introduction to quality: Dimension of quality, cost of quality : types- internal failure cost, external failure cost, appraisal cost, prevention cost b. Service quality- Features and importance , ISO Process c. TQM, KAIZEN, Six Sigma	15
III	Indian Financial System:	15

	a. Indian Financial market- structure, primary market-IPO Procedure b. SEBI- Functions, investor protection measures of SEBI, stock exchange- function and speculators c. Introduction to Credit Rating Agencies ,CRISIL, CARE	
IV	Recent trends in Finance: a. Mutual Funds- Advantages and limitations, types, factors responsible for growth of mutual funds- Systematic Investment Plan b. Micro finance, Concept and Role of self help groups c. Start up venture and Sources of funding and importance	15
	TOTAL	60

References:

1. "Principles of Management" by Harold Koontz and Heinz Weihrich
2. "Production and Operations Management" by Richard B. Chase, F. Robert Jacobs, and Nicholas J. Aquilano
3. "Financial Management: Theory & Practice" by Eugene F. Brigham and Michael C. Ehrhardt
4. "Operations Management" by Jay Heizer and Barry Render
5. "Financial Management" by I.M. Pandey

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 3 out of 5)	15 marks
TOTAL	60 marks

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(Autonomous)

Programme Name: B.Com.		Semester: IV
Course Category/Vertical: Minor		
Name of the Dept: Economics		
Course Title: Macroeconomics		
Course Code: BCE403		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 familiarize students with the basic concepts of macroeconomics, including its nature, scope, and significance in policy-making, while acknowledging its limitations. CO 2. To provide students with an understanding of key economic indicators like GDP, GNP, NNP, and NDP, and how they are used to analyze economic performance through real and nominal values. CO 3. To introduce students to the core ideas of Keynesian economics, including effective demand, consumption, investment, and the multiplier, and to differentiate these ideas from post-Keynesian approaches CO 4. To equip students with knowledge about money supply, demand, inflation, and policies to manage economic issues such as stagflation, unemployment, and inflation.		
Course Outcomes (OC): (List the course outcomes) OC1. By the end of the course, students will be able to explain the key concepts of macroeconomics, including national income, GDP, GNP, and the circular flow of income in both closed and open economies.		

<p>OC 2. Students will develop the ability to analyze and apply the concepts of effective demand, investment, consumption, and the IS-LM model to assess economic equilibrium and policy impacts.</p> <p>OC 3. Students will gain the skills to evaluate key economic issues such as unemployment, inflation, stagflation, and the trade-off between wages and unemployment using economic theories and models.</p> <p>OC 4. Upon completing the course, students will be able to propose and evaluate macroeconomic policies, including those related to inflation control, money supply, and fiscal interventions, based on the learned theories and models.</p>	
<p>Description of the course: (Including but not limited to)</p>	<p>The study of this paper will make students familiar with macroeconomic terms and concepts in order to understand economy at aggregate level. It will also make students familiar with recent developments in the field of Macroeconomics.</p>

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

Unit No.	Content	Hours
I	<p>Module 1 Introduction to Macro Economics</p> <ul style="list-style-type: none"> ❖ Macroeconomics: Meaning, Nature, scope and importance in policy-making, Limitations. ❖ National Income: GDP, GNP, NNP, NDP, Personal Income, Disposable Income, GDP deflator, Real vs. nominal GDP- Circular flow of income and expenditure in closed and open economy. ❖ Trade Cycle: features, types and phases. 	15
II	<p>Module 2 Basic concepts of Keynesian Economics</p> <ul style="list-style-type: none"> ❖ Say's law: features, implications, criticism ❖ Effective demand: ADF, ASF factors affecting and determination of employment and output 	15

	<ul style="list-style-type: none"> ❖ Consumption: factors affecting, Properties, APC, MPC, Practical sums. ❖ Investment: Investment function, types, MEC and factors affecting. ❖ Investment multiplier: Working, Leakages, Importance. Limitations 	
III	<p>Module 3: Post Keynesian economics</p> <ul style="list-style-type: none"> ❖ Difference between Keynesian and post-Keynesian approaches, the relevance of post-Keynesian economics in contemporary policies. ❖ The IS-LM Model- Goods market: derivation of IS curve, slope and shifts, Money market: derivation of LM curve, slope and shifts, IS-LM equilibrium. ❖ Unemployment and inflation: Phillips curve- Trade-off between wages and unemployment rate in the short run and long run. ❖ Stagflation: causes of stagflation and consequences ❖ Supply-side economics 	15
IV	<p>Supply of Money, Money Demand and Inflation</p> <ul style="list-style-type: none"> ❖ Supply of money: Determinants of Money supply, Velocity of circulation of money. ❖ Demand for money: Classical approach, Keynesian (liquidity preference theory) ❖ Value of money: Definition, importance, factors affecting, quantity theory of money. ❖ Inflation: Meaning, types, causes of demand pull and cost push inflation, effects, policy measures to curb inflation. 	15
	Total Hours	60

References:

1. Ahuja, H.L., (2008), Macroeconomics theory and Policy, S. Chand and company Ltd. New Delhi.

2. Eroll D' Souza, (2008), Macroeconomics, Pearson Education
3. N. Gregory Mnakiw, (2015), Principle of Macroeconomics, Cengage Learning
4. Dornbusch Rudiger, Fischer, Stanley and Startz, (2017) (Indian Edition), Macroeconomics Delhi: Mcgraw Hill Publication.
5. Paul samuelson and William Nordhaus, (2010), Economics, Mcgraw Hill Publication.
6. Keynes, J. M. (1936). The general theory of employment, interest, and money. Harcourt Brace.

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 (out of 3) A)	15 Marks

	B) C)	
Q. 2 (From Module 2)	Attempt any two (out of 3) A) B) C)	15 Marks
Q. 3 (From Module 3)	Attempt any two (out of 3) A) B) C)	15 Marks
Q. 4 (From Module 4)	Attempt any two (out of 3) A) B) C)	15 Marks

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

Programme Name: B.Com		Semester:IV
Course Category: OE		
Name of the Department: Mathematics and Statistics		
Course Title: Operation Research-II		
Course Code: BCM404		Course Level: 5
Course Credit: 02		Total Marks: 50
Course Objectives: <ol style="list-style-type: none"> 1. To minimizes total project duration using techniques CPM and PERT. 2. To determines the best sequence for task when multiple machines are involved 		
Course Outcome: Learners will be able to CO1: minimize project completion time while controlling costs. CO2: understand different types of sequencing problem, such as single-machine, two-machine job sequencing.		
Relevance: <ol style="list-style-type: none"> 1. Project Planning and Management. 2. Optimizing Time and Cost in Operations. 		
Scope: <ol style="list-style-type: none"> 1. Project planning, Scheduling activities and Resource allocation. 2. Job sequencing, Production and Scheduling sequencing. 		
Unit No.	Content	Hours
I	Network analysis: Introduction, Construction of networks, Fulkerson's rule for numbering the nodes, Critical path method to find the expected completion time of a project, determination of floats in networks, PERT networks, determining the probability of completing a project, predicting the completion time of project; Cost analysis in networks.	15
II	Sequencing Problem: Basic assumptions, Johnson's algorithm, sequencing 'n' jobs on single machine using priority rules, sequencing using Johnson's rule-'n' jobs on 2 machines, 'n' jobs on 3 machines, 'n' jobs on 'm' machines. Sequencing of 2 jobs on 'm' machines using graphical method.	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, 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
Q.1		
a)		8
b)		7
	OR	
c)		8
d)		7
Q.2		
a)		8
b)		7
	OR	
c)		8
d)		7

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Programme Name: B.Com. and BA	Semester:IV
Course Category: Open Elective	
Name of the Department: Business Law	
Course Title: Business Law II	
Course Code: BCB404 and BAB404	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 partnerships and LLPs 2. To enable students to understand various laws related to IPR. 	
Course Outcomes: <ol style="list-style-type: none"> 1. Students will understand various provisions related to partnerships and LLPs 2. Students will understand various laws related to IPR. 	
Description of the Course: <p>Introduction: This course provides an in-depth understanding of the legal framework governing partnerships, Limited Liability Partnerships (LLPs), and Intellectual Property Rights (IPR) in India. It covers the Indian Partnership Act, 1932, and the Limited Liability Partnership Act, 2008, along with their recent amendments. The course also explores Intellectual Property Rights, including patents, copyrights, and trademarks, which are crucial for business and innovation protection.</p> <p>Relevance and Usefulness: With the rise of entrepreneurship and business collaborations, understanding partnership laws and LLP structures is essential for legal and financial stability. Additionally, Intellectual Property Rights play a critical role in protecting innovations and creative works. This course is highly relevant for legal professionals, business owners, startup founders, and individuals involved in research and development, ensuring compliance with legal frameworks and safeguarding intellectual assets.</p> <p>Application: The knowledge gained from this course applies to various fields, including:</p> <ul style="list-style-type: none"> • Business & Corporate Sector: Structuring partnerships and LLPs for effective governance and legal compliance. • Legal Practice: Advising clients on partnership agreements, LLP formation, and dispute resolution. • Startups & Entrepreneurship: Understanding the benefits of LLPs over traditional partnerships and protecting intellectual assets through patents and trademarks. • Media & Publishing: Ensuring copyright protection for creative works and preventing infringement. 	

- **Technology & Research:** Safeguarding innovations and discoveries through patents.

Benefit: This course is beneficial for under graduate students, who seek a strong foundation in LLP and intellectual property rights, ensuring legal compliance and strategic advantage in competitive markets.

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

Unit No.	Content	Hours
I	Indian Partnership Act, 1932 and Limited Liability Partnership, 2008 1. Partnership-Definition, Essentials, Types of Partnerships, types of Partners, Sharing of profits, Partnership deed, property of the firm. 2. Reconstitution of Partnership firms, Dissolution of the firm. 3. Nature of LLP Concept, Salient features, Distinction between LLP and partnership, Liability and its partners, Conversion to LLP, Winding up. Overview on Amendments in LLP Act 2023- Maintaining register of Partner, Providing of declaration disclosing interest etc.	15
II	Intellectual Property Rights- I 1. Concept, Nature, Introduction & background of IPR, Trade Mark, types of trademark , trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Infringement of & Remedies. 2. Patents – Concepts of Invention and discovery, Comparison, Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement & Remedies. 3. Copyrights- Concept of Copyright, who will get copy right, Duration or term, original work and fair use, Rights of Copyright holder, Infringement of & Remedies.	15
	Total Hours	30

References:

The Indian Partnership Act – By Avtar Singh

Law of Partnership and Limited Liability Partnership – By Dr. R.K. Bangia

Trade Marks & Geographical Indications: Law & Practice – By K.C. Kailasam & Ramu Vedaraman

Q2 b 7 marks

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Programme Name: B.Com		Semester: IV
Course Category/Vertical: OE		
Name of the Dept: Psychology		
Course Title: Organizational Behavior		
Course Code : BCP404		Course Level: 5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<u>Learning Objectives:</u> <ol style="list-style-type: none"> 1. To learn about different individual and group dynamics in the workplace & about different work motivation theories. 2. To help students gain knowledge about modern workplace stress & impart skills to overcome it. 		
<u>Course Outcomes (CO):</u> After completing the course, students will be able to... CO1: Describe various skills & knowledge to improve individual and organizational effectiveness CO2: Explain different theories of motivation, group dynamics, conflict and stress management.		
Description of the course: (Including but not limited to)		The course introduces learners' insights into human behavior within organizations, helping managers make informed decisions and effectively manage their workforce. The learners can upgrade their current understanding of OB Principles, organizations can enhance employee satisfaction, productivity and overall performance.

Unit No.	Content	Hours
I	FUNDAMENTALS OF ORGANIZATIONAL BEHAVIOR -Definitions, need and importance of OB, Models of OB (Autocratic, Custodial, supportive, Collegial) -Emotional intelligence at workplace- Definition, Fundamentals of EI. -Johari window Leadership- Meaning, Importance, leadership Theories	15
II	PERFORMANCE MANAGEMENT -Motivation: Importance, types, Theories of Motivation. -Conflict Management : Definition, sources of conflict, types of conflict, Conflict resolution strategies. -Understanding groups and teams, group dynamics, group decision making.	15
	Total Hours	30

Books for study:

1. Jerald Greenberg-Organizational Behavior, (10th Edition) PHI Learning Pvt.ltd India
2. Luthans, F. (2017). *Organizational Behavior: An evidence -based approach* (th Edition).MCGraw Hill Education

Books for references:

1. Spector, P.E.(2012).*Industrial and Organizational Psychology: Research and practice*. Singapore: Wiley.(Indian Reprint)
2. Vohra, N.,Robbins, S.P.,& Judge,T.A.(2018) Organizational Behavior (18th ed.). Noida, India:Pearson India Education Services.



Sheth T.J. Education Society's
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& Sheth J.T.T College of Arts**
(Reaccredited by NAAC B++(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: IV	
Course Category: Skill Enhancement Course	
Name of the Dept: Accountancy	
Course Title: Auditing	
Course Code: BCA405	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: <ol style="list-style-type: none">1. To introduce students to the fundamentals of auditing, its importance, and the role of auditors in financial and operational assessments.2. To provide students with a thorough understanding of the different audit procedures.	
Course Outcomes: <ol style="list-style-type: none">1. Learn the basic fundamentals of auditing along with important principles of auditing.2. Students will understand and apply various audit procedures.	
Description the course: (Including but not limited to)	This course provides an introduction to the fundamentals of auditing, focusing on audit planning, procedures, and documentation. Students will learn key auditing standards, risk assessment techniques, and how to gather, evaluate, and document audit evidence.



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

Auditing

Syllabus Description

Unit No.	Course Content	Hours
I	Introduction to Auditing	15
II	Audit Planning, Procedure and Documentation	15
	Total Hours	30

Unit No.	Course Design	Hours
1	Introduction to Auditing <ul style="list-style-type: none">• Basic Concepts: Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing.• Errors & Frauds: Definitions, Types of Error, Types frauds, Risk of fraud and error in Audit, Auditors Duties and Responsibilities in case of fraud.• Principles of Audit: Materiality, True and Fair view• Types of Audits: Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit.	15
2	Audit Planning, Procedure and Documentation <ul style="list-style-type: none">• Audit Planning: Meaning, Objectives, Factors to be considered, Sources of obtaining information, Overall Audit Approach• Audit Program: Meaning, Factors, Advantages and Disadvantages, Instruction before commencing Work, Overall Audit Approach.• Audit Working Papers: Meaning, Factors, Contents, Importance, Features, Permanent Audit File, Temporary Audit File, Ownership, Custody, Auditors Lien on Working Papers.	15

References:

1. "Auditing and Assurance Services" by Alvin A. Arens, Randal J. Elder, Mark S. Beasley
2. "Auditing: A Practical Approach" by Robyn Moroney and John S. B.
3. "Advanced Auditing" by S. K. Basu
4. "Modern Auditing: Assurance Services and the Integrity of Financial Reporting" by William C. Boynton and Raymond N. Johnson
5. "Auditing and Assurance Services: An Integrated Approach" by Arens, Elder, and Beasley
6. "Principles of Auditing and Other Assurance Services" by Ray Whittington and Kurt Pany

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. Theory Question OR Theory Question	15 Marks
Q2. Theory Question OR Theory Question	15 Marks
*Note: Theory question of 15 marks may be divided into two sub questions carrying 8 and 7 marks respectively.	

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Programme Name: B.Com	Semester: IV
Course Category/Vertical: Skill Enhancement Course	
Name of the Dept: Commerce & Management	
Course Title: Advertising and Brand Management	
Course Code: BCC405	Course Level: 5
Type: Practical	
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 provide students with a comprehensive understanding of advertising, including its concept, classification, economic and social aspects, and the role of regulatory bodies in ensuring ethical advertising practices. CO 2: To introduce students to the fundamental concepts of brand management, brand equity, brand elements, and branding strategies to develop a strong market presence.	
Course Outcomes (OC): (List the course outcomes) OC 1: Students will be able to understand the classification of advertising, assess its impact on consumer demand and market competition, and evaluate ethical considerations and regulatory frameworks governing advertising. OC 2: Students will gain the ability to apply branding strategies, analyze brand equity factors, evaluate brand architecture, and implement effective brand extensions for sustainable brand growth.	
Description of the course: (Including but not limited to): This course explores the fundamentals of advertising and brand management, focusing on their role in marketing. It covers advertising concepts, classification, economic and social impact, and regulatory frameworks. Students will learn about brand identity, brand equity, branding strategies, and extensions. By the end, they will be equipped to create effective advertising campaigns and build strong brands.	

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

Unit No.	Content	Hours
I	Introduction to advertising 1.1 Advertising: Concept, Features, Active Participants, Benefits of advertising to Business firms and consumers. 1.2 Classification of advertising: Geographic, Media, Target audience and Functions. 1.3 Economic Aspects: Effect of advertising on consumer demand, monopoly and competition, Price. 1.4 Social aspects: Ethical and social issues in advertising,	15

	<p>1.5 Pro Bono/Social 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)</p> <p>1.6 Special purpose advertising: Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising</p>	
II	<p>Introduction to Brand Management:</p> <p>2.1 Meaning of Brand, Branding, Brand Management, Importance of Branding, brand image and association</p> <p>2.2 Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements, Types of Brand Names</p> <p>2.3 4Ps for Branding: Product, pricing, Place and Promotion strategy</p> <p>2.4 Designing & Implementing Branding Strategies: Brand Architecture: Meaning of Brand Architecture, Breadth of a Branding Strategy, Depth of a Branding Strategy</p> <p>2.5 Brand Hierarchy: Meaning of Brand Hierarchy</p> <p>2.6 Brand Equity – Concept, Factors Influencing Brand Equity</p> <p>2.7 Brand Extensions: Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity</p>	15
	Total Hours	30

References:

- **Advertising and Promotions: An IMC Perspective** – Kruti Shah & Alan D’Souza
- **Brand Management: The Indian Context** – Y. L. R. Moorthi
- **Strategic Brand Management for Indian Markets** – Kevin Lane Keller, M. G. Parameswaran & Isaac Jacob
- **Advertising Management** – Rajeev Batra, John G. Myers, and David Aaker
- **Consumer Behaviour and Branding: Concepts, Readings and Cases – The Indian Context** – S. Ramesh Kumar

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: 10 marks

Q.1. Explain the concept:(Any five out of seven) 5marks

Q.2. State whether the following statements are True or False: :(Any five out of seven) 5marks

External Examination: 30 marks

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,(Autonomous) Thane (W)**

Programme Name: All programmes	Semester:IV
Course Category: Co-Curricular Course (CC)	
Name of the Department: Sociology	
Course Title: National Integration and Community Harmony	
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 develop an understanding of the significance of National Integration and Communal Harmony. 2. To enable students to appreciate the role of youth in fostering unity and peace in society.	
Course Outcomes: 1. Understand the principles of National Integration and Communal Harmony. 2. Develop leadership and teamwork skills through NSS activities focused on unity and peace.	
<p>Introduction: 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	UNIT I: Concept and Importance of National Integration and Communal Harmony A. Meaning and Significance of National Integration B. Factors Affecting National Integration in India C. Challenges to Communal Harmony	15
II	UNIT II: Role of NSS in Promoting National Integration and Communal Harmony 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>

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: IV
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) Anulom-Vilom (Alternate Nostril Breathing), Dirgha Shwasan (Deep Breathing), Bhramari (Humming Bee Breath)	15
II	Practical 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), Pavanmuktasana (Wind-Relieving Pose), Bramha Mudra (Sacred Gesture for Neck Strength), Utthita Dwipadasana (Raised Two-Leg Pose), Netra Sanchalan - 1 (Eye Movement Exercise - 1), Netra Sanchalan - 2 (Eye Movement Exercise - 2)	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