

Sheth NKT College of Commerce and Sheth JTT College of Arts, Thane
(Autonomous)

(Affiliated to University of Mumbai)

Credit Structure as per NEP-2020 (w.e.f. 2025-26)

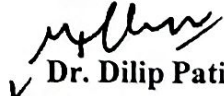
S.Y.B.Com (Accounting and Finance) 2025-26

Code	Semester III Subjects	Credit	Code	Semester IV Subjects	Credit
Major 1	BFF301 - Financial Accounting - III	4	BFF401	Financial Accounting - IV	4
Major 2	BFC302 - Cost Accounting	4	BFA402	Advance Cost Accounting	4
Minor	BFM303 - Financial Market	4	BFC403	Commodity and Derivative Market	4
Open Elective	BFB304 - Consumer Behavior	2	BFW404	Web Technology	2
	BFD304 - Data Analysis with Excel		BFE404	E-Commerce and Digital Marketing	
	BFO304 - Operation Research - I		BFO404	Operation Research - II	
VSC	BFS305 - Fundamentals of Stock Market	2	SEC	BFP405 - Portfolio Management	2
	BFB305 - Basics of Financial Literacy			BFT405 - Product and TQM	
AEC	BFH306/BFM306 - HINDI-1 / MARATHI-1	2	AEC	BFH406/BFM406 - HINDI-2 / MARATHI-2	2
FP	BFFP307 - FP	2	CEP	BFCP407 - CEP	2
CC	BFN308/BY308 - CC: NSS / Yoga / Sports / Cultural	2	CC	BFN408/BY408 - CC: NSS / Yoga / Sports / Cultural	2
		22			22


Ms. Sujata Gada
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Principal

vision: committed and Persuasive efforts towards Holistic Education

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Programme Name: B.Com. (Accounting & Finance)		Semester: III
Course Category: Major		
Name of the Dept: Accounting & Finance		
Course Title: Financial Accounting-III		
Course Code: BFF301		Course Level:5
Course Credit: 4 credit		
Hours Allotted :60 Hours		
Marks Allotted : 100		
<p>Course Objectives: (CO)</p> <p>CO1: To Understand the legal aspects of partnership form of organization.</p> <p>CO2: To Analyse accounting practice prevailing in the areas Piecemeal Distribution of Cash on dissolution of firm.</p> <p>CO3: To understand and use the concepts of Amalgamation of Firms & classify Profit Prior to Incorporation on appropriate basis.</p> <p>CO4: To analyze Conversion / Sale of a Partnership Firm into a Limited Company</p> <p>CO5; To understand the concepts to convert foreign currency into Indian currency relating to foreign branches and Transactions of Foreign Currency.</p>		
<p>Course Outcomes.(OC)</p> <p>OC1 The learners will be able to state and tabulate problems in the areas of Preparation of Final Accounts of Partnership firm on Adjustment of Admission or Retirement / Death of a Partner during the Year.</p> <p>OC2: The learners will be able to review accounting practice prevailing in the areas Piecemeal Distribution of Cash on dissolution of firm</p> <p>OC3: The learners will be able to apply the concepts of Amalgamation of Firms and classify Profit Prior to Incorporation on appropriate basis.</p> <p>OC4: The learners will be able to analyse Conversion / Sale of a Partnership Firm into a Limited Company</p> <p>OC5: The learners will be able to evaluate principles and concepts to convert foreign currency into Indian currency relating to foreign branches and Transactions of Foreign Currency.</p>		
<p>Description the course: (Including but not limited to)</p> <p>Financial accounting is a fundamental aspect of business operations, providing a structured framework for recording, summarizing, and presenting financial information. This course aims to equip students with the knowledge and skills necessary to analyze, interpret, and communicate financial data in accordance with generally accepted accounting principles .</p>		<p>Introduction to accounting, Recording financial transactions, financial statement, Revenue recognition & expenses measurement etc.. It Play a crucial role in shaping the skills and knowledge of students pursuing careers in accounting, finance, and business</p>

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

Unit No.	Content	Hours
I	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the Year a) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires/dies during the year b) Allocation of gross profit prior to 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 c) 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 d) Excluding Questions where admission / retirement / death takes place in the same year.	12
II	Piecemeal Distribution of Cash a) Excess Capital Method only b) Asset taken over by a Partner c) Treatment of past profits or past losses in the Balance sheet d) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual e) Treatment of secured liabilities f) Treatment of Preferential Liabilities like Govt. dues / labour dues etc. g) Excluding: Insolvency of Partner and Maximum Loss Method.	12
III	Amalgamation of Firms a) Realization method only b) Calculation of purchase consideration c) Journal/ledger accounts of old firms d) Preparing Balance sheet of new firm e) Adjustment of goodwill in the new firm f) Realignment of capitals in the new firm by current accounts / cash or a combination thereof g) Excluding : Common transactions between the amalgamating firms.	12
IV	Conversion / Sale of a Partnership Firm into a Ltd. Company a) Realisation method only b) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. c) Preparing Balance Sheet of new company	12
V	Accounting of Transactions of Foreign Currency a) In relation to purchase and sale of goods, services and assets and loan and credit transactions. b) Computation and treatment of exchange rate differences	12
	Total Hours	60

References:

- Introduction to Accountancy by T. S. Grewal
- Advance Accounts by Shukla & Grewal
- Advance Accountancy by R. L. Gupta and M Radhaswamy
- Modern Accountancy by Mukherjee and Hanif
- Financial Accounting by Lesile Chandwichk
- Financial Accounting for Management by Dr. Dinesh Harsalekar
- Financial Accounting by P. C. Tulsian
- Accounting Principles by Anthony, R.N. and Reece J.S.
- Financial Accounting by Gupta and Radhaswamy M
- Financial Accounting by Monga, J.R. Ahuja, Girish and Shehgal Asho

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Programme Name: B.Com. (Accounting & Finance)		Semester: III
Course Category: Major		
Name of the Dept: Accounting & Finance		
Course Title: Cost Accounting		
Course Code: BFC302		Course Level:5
Course Credit: 4 credit		
Hours Allotted :60 Hours		
Marks Allotted: 100		
<p>Course Objectives: (CO)</p> <p>CO1: To Understand the role and importance of cost accounting.</p> <p>CO2: To Understand classification of various costs and prepare Cost Sheet.</p> <p>CO3: To use reconcile results as per Cost Accounts and Financial Accounts.</p> <p>CO4: To impart knowledge of the Marginal costing technique and to familiarize with various applications of Marginal Costing technique.</p>		
<p>Course Outcomes. (OC)</p> <p>OC1 Learner would learn the concept and meaning of Cost accounting. And assess different types of costs and their further classification into Direct costs and Overheads. They will also illustrate cost centres, cost units, cost reporting and cost control..</p> <p>OC2: Learner would classify various costs and would be able to prepare cost sheet for manufacturing and trading concerns.</p> <p>OC3: The learners will be able State the reasons for the difference between the profits shown by cost books and financial books and Reconcile the two figures of profits by preparing reconciliation statement or memorandum reconciliation a/c.</p> <p>OC4: The learners will be able acquire the basic concepts of Marginal costing and Apply the technique of Marginal Costing for managerial decision- making.</p>		
<p>Description the course: (Including but not limited to)</p> <p>This course introduces fundamental cost accounting concepts and procedures of cost accounting. An effective cost accounting system provides information that can impact operational and financial performances of an entity. It also explore how cost accounting data is generated and applied across various business entities for different purposes. The course will examine the role of cost accounting in measuring, analyzing, and reporting costs associated with acquiring and utilizing an entity's resources.</p>		<p>Additionally, methods for assigning different types of costs, including direct and indirect costs, fixed and variable costs, as well as inventoriable and period costs.</p>

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

Unit No.	Content	Hours
I	Introduction to Cost Accounting: (i) Objectives and scope of Cost Accounting (ii) Cost centers and Cost units (iii) Cost classification for stock valuation, Profit measurement, Decision making and control (iv) Coding systems (v) Elements of Cost	15
II	Classification of Costs and Cost Sheet: Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet.	15
III	Reconciliation of cost and financial accounts: Practical problems based on Reconciliation of cost and Financial accounts.	15
IV	Introduction to Marginal Costing: Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision making	15
	Total Hours	60

References:

- Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
- Management Accounting by Khan and Jain, Tata McGraw Hill
- Practical Costing by P C Tulsian, Vikas New Delhi
- Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
- Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
- A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
- Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann □ Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi

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Programme Name: B.com (Accounting & Finance)		Semester -III
Course Category: Minor		
Name of the Dept: Accounting & Finance		
Course Title: Financial Market		
Course Code: BFM303		Course Level: 5
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
Course Objectives(CO): (List the course objectives) CO 1. To provide students with the complete understanding of Indian financial Markets and its evolution. CO 2. To give an overview of Financial markets, its classification and importance CO 3. To give basic understanding of Foreign Exchange, Money and Debt Market in India CO 4. To describe the role of regulators in Financial Markets.		
Course Outcomes (OC): (List the course outcomes) OC 1. After the successful completion of the course the student will have Knowledge about Indian financial markets as well as a brief understanding of financial systems in other nations. OC 2. Students will be aware about financial markets and its types. OC 3. Students will be Develop critical thinking skills to assess market information and trends, allowing for a better understanding of market movements and their implications. OC 4. Students will Understand the regulatory framework governing Indian Financial System And Financial Markets		
Description the course: (Including but not limited to) Learner will enables to understand the concept of Financial Market and its Functioning Fores x Market ,Money Market ,Capital Market,Regulators		Basic Knowledge of Indian Financial Market ,Types and Understanding of Financial System

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

Unit No.	Content	Hours
I	Module-1: Indian Financial System And Financial Markets An introduction to the financial system, Components of Financial System Financial Markets, Definition, Functions Classification: Primary Market & Secondary Market Financial Markets Structure, Financial instruments	15
II	Module-2: Mutual Fund Concept of Mutual Fund, History of Mutual fund ,Risk & Returns analysis, Types of Mutual Fund and It's schemes, Importance of Mutual Fund, Systematic investment plan (SIPs) and financial planning	15
III	Module-3: Foreign Exchange, Money and Debt Market Foreign Exchange Market – Meaning-features-importance participants-Instruments, Money market purpose and structure, Money market instruments, Debt market instrument characteristics, Bond market, Bond valuation	15
IV	Module-4: Financial Regulators Meaning and features of financial regulators and Intermediaries, Role and functions of financial regulators and intermediaries, Kinds of financial regulators, markets regulated by each regulator Reserve Bank of India (RBI) Securities and Exchange Board of India (SEBI) Insurance Regulatory and Development Authority of India (IRDAI) Pension Fund Regulatory and Development Authority (PFRDA)	15
	Total Hours	60

References:

- Financial Services and Markets By Dr.S. Gurusamy- Thomson Publication

- Banking & Financial Markets in India By Niti Bhasin - New NC Century
- Indian Financial System By Dr.S.C.Bihari - International Book House Pvt Ltd
- Financial Institutions And Markets By Bhole and Mahakud – Mc Graw Hill
- Indian Financial System- Evolution and Present Structure- Niti Bhasin-2014-New Century Publications
- Financial Institutions and Markets-Structure, Growth and Innovations-L M Bhole and Jitendra Mahakud-2017- Tata MacGrawHill Education Pvt Ltd

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Programme Name: B.Com (Accounting & Finance)		Semester: III
Course Category: Open Elective		
Name of the Dept: B.com (Business Management)		
Course Title: Consumer Behavior		
Course Code: BFB304		Course Level:5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives (CO): (List the course objectives) CO.1 To make learners aware of the basic concepts of consumer behavior CO.2 To familiarize the learners with theories related to consumer behavior		
Course Outcomes (OC): (List the course outcomes) OC 1. Gain knowledge about the basic concepts of consumer behavior and its implications in making marketing decisions OC 2. Understand the importance of the application of various theories in understanding consumer behavior		
Description the course: (Including but not limited to) The course introduces learners to the importance of consumer behavior and its application in analyzing market trends to ensure right decision-making for sustaining market competition. They would further understand the application of various theories to study consumer behavior and various modern trends in the market		Introduction, relevance, Usefulness, Application, interest, connection with other courses, demand in the industry, job prospects etc.

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

Unit No.	Content	Hours
I	<i>Module -I</i> <i>Introduction to Consumer Behavior</i> <ul style="list-style-type: none">• Meaning of Consumer Behavior, Features and Importance• Types of Consumer (Institutional & Retail), Diversity of consumers and their behavior- Types Of Consumer Behaviour• Profiling the consumer and understanding their needs• Consumer Involvement• Application of Consumer Behavior knowledge in Marketing• Consumer Decision Making Process and Determinants of Buyer• Behavior, factors affecting each stage, and Need recognition	15
II	<i>Module -II</i> <i>Individual Determinants of Consumer Behavior</i> <ul style="list-style-type: none">• Consumer Needs & Motivation (Theories - Maslow, Mc Cleland).• Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and it's Marketing significance, Product personality and brand personification.• Self Concept – Concept• Consumer Perception• Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude• Formation & Change.• Attitude - Concept of attitude	15
		30

References:

1. Michael Vaz – Manan Prakashan
2. Kale – Vipul Publication
3. Consumer Behavior by Leon G Schiffman and Lesile Lazar Kanuk
4. Consumer Behavior: Buying, Having and Being by Michael R. Solomon
5. Consumer Behavior: An Integrated Approach by David L. Mothersbaugh and Delbert I. Hawkins

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Programme Name: B.com (Accounting & Finance)		Semester: III
Course Category: Open Elective		
Name of the Dept.: Science and Technology		
Course Title: Data Analysis with Excel		
Course Code: BFD304		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives) CO 1: To familiarize students with the basic functionalities of Excel and the essential tools for performing data analysis, including data manipulation, visualization, and basic statistical techniques. CO 2: To equip students with advanced Excel tools and techniques for deeper data analysis, including pivot tables, advanced functions, and more sophisticated data visualizations.		
Course Outcomes (OC): (List the course outcomes) OC 1: Students will be able to navigate the Excel interface, perform basic data entry and management tasks, apply fundamental statistical techniques (like mean, median, and standard deviation), and create simple charts and data visualizations to analyze and present data effectively. OC 2: Students will be proficient in using advanced Excel functions (e.g., VLOOKUP, INDEX, MATCH), building and customizing pivot tables and pivot charts, creating interactive dashboards.		
Description of the course: (Including but not limited to) This course on Data Analysis with Excel is designed to equip students with essential skills for performing data analysis using Excel, ranging from basic to advanced techniques. The first module focuses on the fundamental tools in Excel, including data entry, basic statistical functions, and simple data visualizations like charts and graphs. Students will learn how to manage data effectively, use functions like SUM and AVERAGE, and understand basic descriptive statistics. The second module introduces more advanced techniques, including advanced Excel functions like VLOOKUP and INDEX, as well as the creation of pivot tables and charts for deeper data analysis.		
Syllabus: NEP 2020 w.e.f 2025-26		
Unit No.	Content	Hours
I	Module I: Introduction to Excel and Basic Data Analysis <input type="checkbox"/> Introduction to Excel <ul style="list-style-type: none"> Overview of Excel interface Basic functions (SUM, AVERAGE, COUNT, etc.) Formatting cells, rows, and columns <input type="checkbox"/> Data Entry and Management <ol style="list-style-type: none"> Data types, importing/exporting data Sorting and filtering data 	15

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

	<ul style="list-style-type: none">1.3 Using tables and ranges□ Basic Statistical Functions<ul style="list-style-type: none">1.1 Mean, median, mode, variance, standard deviation1.2 Basic descriptive statistics□ Data Visualization<ul style="list-style-type: none">1.1 Creating and customizing charts (bar, line, pie charts)1.2 Introduction to conditional formatting1.3 Creating dashboards for data visualization	
II	Module II: Advanced Data Analysis Techniques in Excel <ul style="list-style-type: none">□ Advanced Excel Functions<ul style="list-style-type: none">2.1 Lookup functions (VLOOKUP, HLOOKUP, INDEX, MATCH)2.2 Nested functions and array formulas2.3 IF, COUNTIF, SUMIF, and other conditional formulas□ Pivot Tables and Pivot Charts<ul style="list-style-type: none">2.1 Creating and customizing pivot tables2.2 Analyzing large datasets with pivot charts2.3 Grouping data in pivot tables□ Advanced Data Visualization<ul style="list-style-type: none">2.1 Using advanced chart types (scatter plot, histograms, etc.)2.2 Creating interactive dashboards with slicers2.3 Using sparklines for data trends	15
	Total Hours	30

References:

1. Walkenbach, John. Excel 2019 Bible, Wiley.
2. Harvey, Greg. Excel for Dummies (Excel 2021 or latest edition), Wiley.
3. Simon, Jinjer L. Excel Data Analysis: Your visual blueprint for analyzing data, charts, and PivotTables, Wiley.
4. McFedries, Paul. Microsoft Excel Data Analysis and Business Modeling, Microsoft Press.
5. Murdick, Robert G., & Ross, J. W. Information Systems for Managers: With Excel Applications, Pearson.
6. G., & Ross, J. W. Information Systems for Managers: With Excel Applications, Pearson.

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Programme Name: B.com (Accounting & Finance)		Semester: III
Course Category: Vocational Skill Course		
Name of the Dept: Accounting & Finance		
Course Title: Fundamental of Stock Market		
Course Code: BFS305		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): (List the course objectives) CO1.To introduce students to the structure and functioning of stock markets. CO2. To provide knowledge of different stock market instruments and SEBI regulations and investor protection measures		
Course Outcomes (OC): (List the course outcomes) OC. 1 Inculcate knowledge of corporate governance, financial regulations, and ethical investment Practice OC 2. Help students understand global financial markets, economic indicators, and international trade impact on investments		
Description the course: (Including but not limited to) Course will enable Learner to understand the fundamental of Stock Market and its terminology .It enables to understand the instruments of capital market and SEBI Functioning & regulatory part.		The Course provide a strong foundation in investment principles if Capital Market .It also inculcate knowledge of 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. The learner will understand Global SEBI regulation

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

Unit No.	Content	Hours
I	Unit I: Introduction to Stock Market <ul style="list-style-type: none">• Basics of Financial Markets (Primary & Secondary Markets)• Role of Stock Exchanges (NSE, BSE, NYSE, etc.)• Key Market Participants (Investors, Traders, Brokers, Regulators)• SEBI and Regulatory Framework• How the Stock Market Works	15
II	Unit II: Financial Instruments & Risk Management <ul style="list-style-type: none">• Equity Shares (Common & Preferred) and IPO• Bonds & Debentures• Mutual Funds & ETFs• Derivatives (Futures & Options - Basics)• Risk Management -Meaning, Features and Importance• Types of Risks (Financial, Operational, Strategic, Compliance)	15
	Total Hours	30

References:

- Risk Management-Manan prakashan
- Risk Management in Forex market-Dalnani Publication
- Risk Mangement - Vipul Prakashan
- Risk Management - Himalaya Publication
- 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)

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Programme Name: B.com (Accounting & Finance)		Semester: III
Course Category: Vocational skill Course		
Name of the Dept: Accounting & Finance		
Course Title: Basics of Financial Literacy		
Course Code: BFB305		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives(CO): CO1: To acquaint the students with the knowledge of growing importance of Financial Planning and Decision Making ,Personal Finance ,Investing CO2: To familiarize the students with the tools and techniques Personal Financing ,Taxation ,E-filing ,Deduction ,Exemption		
Course Outcomes (OC): OC1: Students will be able to understand the concept of Fundamentals of Personal Financing, Financial goal align with personal and professional Goal OC2: Students will be able to understand Financial Budgeting and Planning ,Investment decision making ,Savings, Taxation, Deduction ,Exemption, Personal tax Planning		
Description the course: (Including but not limited to) The learner will enable to understand Personal Financing ,Financial planning ,Investment Decision process, Professional Financial goal, Exemption, E-filing ,Deduction		

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

	Content	Hours
I	1. Financial Planning and Financial Product <ul style="list-style-type: none">• Introduction to Saving• Time value of money• Management of spending and financial discipline• Banking products and services• Digitization of financial transactions: Debit Cards { ATM Cards) and Credit Cards.,UTI Payment ,UPI• Security and precautions against online frauds	15
II	Investment Planning ,Management and personal Taxation <ul style="list-style-type: none">• Investment opportunity and financial products• Insurance Planning: Life and non-life including medical insurance schemes• Insurance Planning: Life and non-life including medical insurance schemes• Introduction to basic Tax Structure in India for personal taxation• Aspects of Personal tax planning• Exemptions and deductions for individuals• e-filing	15
	Total Hours	30

References:

- **Benjamin Graham:** Author of "The Intelligent Investor," a classic guide to value investing.
- **Robert Kiyosaki:** Author of "Rich Dad Poor Dad," a book that explores different approaches to financial literacy.
- **Thomas J. Stanley and William D. Danko:** Co-authors of "The Millionaire Next Door," which analyzes the characteristics of American millionaires.
- **Dave Ramsey:** Author of "The Total Money Makeover," a plan for achieving financial freedom.
- **Ramit Sethi:** Author of "I Will Teach You to Be Rich," a six-week program for improving finances.
- **John C. Bogle:** Author of "The Little Book of Common Sense Investing,"

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Programme Name: B.com (Accounting & Finance)		Semester:III
Course Category: Certificate Course (CC)		
Name of the Department: Sociology		
Course Title: Fundamentals of Social Service and Volunteering		
Course Code: BFN308		Course Level: 5
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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. 		
<p>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.</p> <p>Relevance and Usefulness:</p> <p>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.</p> <p>Interest and Connection with Other Courses:</p> <p>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).</p>		

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

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Programme Name: B. Com. (Accounting and Finance)		Semester: III
Course Category: Co-Curricular (CC)		
Name of the Dept: Psychology		
Course Title: Yoga		
Course Code: BFY308		Course Level: 5
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.

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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 Ekpadasana (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

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) १) विद्यार्थियों को राजभाषा हिंदी का विधिवत ज्ञान प्रदान करना । २) 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	<p>इकाई - १ व्याख्यान १५ क्रेडिट -१</p> <p>१. हिंदी भाषा : सामान्य परिचय २. राजभाषा हिंदी : संवैधानिक महत्त्व ३. वर्णमाला : स्वर एवं व्यंजन ४. शब्द भेद : सामान्य परिचय (संज्ञा आदि)</p>	15
II	<p>इकाई - २ व्याख्यान १५ क्रेडिट -०१</p> <p>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)</p>	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

<p>Description the course: (Including but not limited to)d</p>	<p>भाषा का जीवन में सदैव महत्व रहा है। जीवन और भाषा का चोली - 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 महत्त्व 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 महत्त्व रखती है। हिंदी भाषा में व्यावहारिक प्रयोग को केंद्र में रखकर और इन्ही 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 दृष्टी से पाठ्यक्रम सर्वाधिक लाभकारी सिद्ध होगा।</p>
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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 तंत्राचा परिचय करून देणे.</p>	
Course Outcomes (OC): (List the course outcomes) <p>Course Outcomes:</p> <p>CO1: प्रभावी कार्यालयीन लेखन आणि पत्रव्यवहारासाठी आवश्यक असणाऱ्या क्षमता आणि तंत्राचा 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)	<p>राष्ट्रीय शैक्षणिक धोरण २०२० नुसार पदवीच्या द्वितीय वर्षातील सत्रात क्षमता विकसन अभ्यासक्रम या शीर्षकांतर्गत आधुनिक भाषेचे अध्ययन अनिवार्य करण्यात आले आहे.</p> <p>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 पार्श्वभूमीवर लेखन कौशल्य अंतर्गत उपयोजित लेखन कौशल्य आणि कार्यालयीन पत्रव्यवहाराचे कौशल्य या अभ्यासपत्रिकेत अपेक्षित आहे. कार्यालयीन लेखन व्यवहार आणि पत्रव्यवहार या अभ्यास पत्रिकेत शिकवला जाईल.</p> <p>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.</p>
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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: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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. 	
<p>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.</p> <p>Relevance and Usefulness:</p> <p>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.</p> <p>Interest and Connection with Other Courses:</p> <p>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).</p>	

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

Unit No.	Content	Hours
I	UNIT I: Introduction to Social Servicing and Volunteering A. Meaning and Importance of Social Service B. Role of Youth in Social Service C. Challenges and Ethical Considerations in Voluntary Work	15
II	UNIT II: Community Engagement and Social Change A. Different Forms of Community Service (Health, Education, Environment, Disaster Relief) B. Government and Non-Government Organizations in Social Service C. Impact of Volunteerism on Society	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), Veerbhadradasana (Warrior Pose), Trikonasana (Triangle Pose), Vrikshasana (Tree Pose), Ardha Naukasana (Half Boat Pose) B) Ardha Shalabhasana (Half Locust Pose), Makarasana (Crocodile Pose), Ardha Dronasana (Half Warrior Plank), Ardha Pavanmuktasana (Half Wind-Relieving Pose), Utthita Ekpadasana (Extended One-Leg Pose)	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