

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

Credit Structure as per NEP-2020 (w.e.f. 2026-27)

SY.B.Com..(Accounting and Finance) + CMA (US)

CODE	Semester III	Credit	CODE	Semester IV	Credit
Major CFA301	Cost Accounting – III	4	Major FA401	Cost Accounting – IV	4
CFF302	Management Accounting – III	4	Major CFF402	Management Accounting – IV	4
Minor CFI303	Internal Controls System – II	4	Minor CFI203	Internal Control Systems – III	4
Open Elective BFB304	Consumer Behavior	2	Open Elective BFW404	E-Commerce and Digital Marketing Web Technology	2
BFD304	Data analysis with Excel		BFE404		
VSC CFE305	Financial Accounting – III / Fundamentals of Stock Market	2	SEC BFP405	Portfolio Management / Product and TQM	2
BFB305			BFT405		
AEC BFH306/BFM 306	Hindi – 1/Marathi - 1	2	AEC BFH406/BFM 406	Hindi – 2/Marathi - 2	2
FP BFFP307			FP		
CC BFN308/ BFY308	CC: NSS/Yoga/Sports/Cultural	2	CC BFN408/ BFY408	CC: NSS/Yoga/Sports/Cultural	2
	Total	22		Total	22

Sheth T. J. Education Society's
Sheth N.K.T.T College of Commerce and
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Programme Name: B.Com. (Accounting & Finance) + CMA (US) Semester: III	
Course Category: Major	
Name of the Dept.: Accounting & Finance	
Course Title: Cost Accounting – III	
Course Code: CFA301	Course Level: 5.0
Course Credit: 04	Total Marks: 100
<p>Course Objectives:</p> <p>1: To understand cost and variance analysis techniques for evaluating business performance.</p> <p>2: To develop the ability to analyze and interpret variances in materials, labor, overhead, and sales.</p> <p>3: To explore responsibility centers and performance evaluation methods in management accounting.</p> <p>4: To apply transfer pricing and performance measurement techniques to optimize financial decision-making.</p>	
<p>Course Outcomes (CO):</p> <p>CO 1: Student will be able to understand cost variances, performance measures, and the role of responsibility centers in financial control.</p> <p>CO 2: Student will be able to Compute and analyze direct material, labor, overhead, and sales variances for decision-making.</p> <p>CO 3 : Student will be able to evaluate financial performance using transfer pricing,</p> <p>CO 4: Student will be able to understand ROI, and multiple performance measures.</p>	
Description of the course:	<p>The course will help and provide students with an advanced understanding of cost concepts, cost control techniques, and managerial decision-making tools used in modern business environments. Aligned with the NEP 2020 framework, the course focuses on skill-based learning, practical applications, and analytical abilities required in cost and management roles.</p> <p>This course builds upon foundational cost accounting knowledge and introduces students to methods used for planning, monitoring, and evaluating costs across various business operations. Students will learn how cost information supports strategic decisions, efficiency improvement, and organizational profitability.</p> <p>.</p>

Unit No.	Content	Hours
I	Introduction to Cost and Variance Measures Cost and Variance Measures: Importance and types of variances in cost management. Direct Material Variances: Calculation and analysis of price and usage variances. Direct Labor Variances: Understanding labor rate and efficiency variances. Multiple Input/Class Variances: Handling variances for multiple inputs and cost components.	15
II	Overhead and Sales Variances Overhead Variances: Fixed and variable overhead variance analysis. Sales Variances: Calculation of sales price and volume variances. Market Variances: Evaluating market share and market size variances.	15
III	Responsibility Centers and Performance Evaluation Responsibility Centers: Types—cost, profit, investment centers and their role in accountability. Contribution Income Statement: Use in evaluating segment performance.	15
IV	Transfer Pricing and Performance Measures Transfer Pricing: Methods and implications for divisional performance. Performance Measures: Evaluating ROI, RI, and other financial metrics. Multiple Performance Measures: Non-financial and balanced scorecard approaches.	15
	Total Hours	60

Reference:

- "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar
- "Management and Cost Accounting" by Colin Drury
- "Advanced Management Accounting" by Robert S. Kaplan and Anthony A. Atkinson
- "Strategic Cost Management" by John K. Shank

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Programme Name: B.Com. (Accounting and Finance) + CMA (US) Semester: III	
Course Category: Major	
Name of the Dept.: B.Com. (Accounting and Finance)	
Course Title: Management Accounting-III	
Course Code: CFF302	Course Level: 5.0
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives: 1: To understand various budget methodologies and their applications in financial planning. 2: To develop the skills to prepare annual profit plans and supporting schedules effectively. 3: To analyze ongoing budgetary reports and interpret financial data for decision-making. 4: To apply top-level planning and analysis techniques for strategic financial management.	
Course Outcomes (CO): CO1: Student will be able to explain budget methodologies, annual profit planning, and top-level financial analysis concepts. CO2: Student will be able to prepare budgets, analyze financial reports, and respond to budgeting-related queries. CO3: Student will be able to evaluate budgetary performance and estimations Provide strategic insights for business planning. CO4: Student will be able to explain and understand strategic insights for business planning.	
Description of the course:	The subject is focuses on advanced managerial tools and techniques used for planning, controlling, decision-making, and performance evaluation within organizations. In alignment with framework, the course emphasizes analytical skills, practical application, and outcome-based learning. It deepens the understanding of how financial and non-financial information supports managerial decisions. Students will learn to interpret data, analyse business performance, and recommend strategies to improve operational efficiency and profitability. It prepares learners for roles in finance, costing, analytics, and corporate decision-making environments.

Syllabus: NEP 2020 w.e.f. 2026-27

Unit No.	Content	Hours
I	<p>Budget Methodologies</p> <ul style="list-style-type: none"> • Overview of budgeting approaches such as zero-based, incremental, flexible, and activity-based budgeting. • Selection of appropriate budgeting methods based on business needs. 	15
II	<p>Annual Profit Plan and Budget Preparation</p> <ul style="list-style-type: none"> • Components and structure of an annual profit plan. • Preparing supporting schedules for operational and financial budgets. • Steps in budget preparation and alignment with corporate objectives. • Components and structure of an annual profit plan. • Preparing supporting schedules for operational and financial budgets. • Steps in budget preparation and alignment with corporate objectives. 	15
III	<p>Ongoing Budgetary Reporting</p> <ul style="list-style-type: none"> • Monitoring budget performance and variance analysis. Reporting mechanisms and communication of budget outcomes. • Addressing common budgeting calculation queries and adjustments. 	15
IV	<p>Top-Level Planning and Analysis</p> <ul style="list-style-type: none"> • Strategic planning and financial forecasting techniques. Performance analysis through budget comparisons and KPIs. • Long-term financial goal setting and alignment with business strategy. 	15
	Total Hours	60

References:

- Budgeting Basics and Beyond" by Jae K. Shim
- Cost and Management Accounting" by Colin Drury
- The Essentials of Finance and Budgeting" by Harvard Business Review
- Management Accounting: Principles and Applications"

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Programme Name: B.Com. (Accounting & Finance) + CMA (US)		Semester: III
Course Category: Minor		
Name of the Dept: B.Com. (Accounting & Finance)		
Course Title: Internal Control Systems – II		
Course Code: CFI303	Course Level: 5.0	
Type: Theory		
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
Course Objectives : 1: To understand the fundamentals of internal controls and their importance in financial and operational processes. 2: To develop knowledge of transaction and safeguarding controls to prevent fraud and errors. 3: To analyze system controls, internet security measures, and business continuity planning strategies. 4: To apply internal control frameworks to ensure compliance and risk mitigation in organizations.		
Course Outcomes (CO): CO1: Students will be able to explain the principles of internal controls, transaction controls, and system security measures. CO2: Students will be able to implement internal control mechanisms to safeguard assets and ensure data integrity. CO3: Students will be able to evaluate the effectiveness of control systems and recommend improvements for business continuity. CO4 : Students will be able to understand risk mitigation in organisations and techniques		
Description of the course:	It provides learners with an advanced understanding of internal control frameworks, risk management practices, and audit-related mechanisms essential for ensuring reliability, compliance, and operational efficiency within organizations. This course builds on foundational knowledge of internal controls and introduces students to control testing, documentation, fraud detection methods, and governance practices used in modern business systems.	

Syllabus: NEP 2020 w.e.f. 2026-27

Unit No.	Content	Hours
I	Introduction to Internal Controls <ul style="list-style-type: none"> • Purpose, objectives, and components of internal controls. • Importance of internal controls in financial and operational processes. • Frameworks and regulatory requirements for internal controls. 	15
II	Transaction and Safeguarding Controls <ul style="list-style-type: none"> • Transaction controls: accuracy, authorization, and completeness of financial transactions. • Safeguarding controls to prevent fraud, theft, and misuse of assets. • Role of internal audits in ensuring compliance and effectiveness of controls. 	15
III	System Controls and Internet Security <ul style="list-style-type: none"> • IT control mechanisms, access controls, and automated controls. Internet security threats and mitigation techniques. • Role of encryption, firewalls, and authentication in securing business data. 	15
IV	Business Continuity Planning <ul style="list-style-type: none"> • Risk assessment and disaster recovery planning • Developing and implementing business continuity plans. • Testing and maintaining business continuity strategies for long-term resilience. 	15
	Total Hours	60

References:

- 1. "Internal Control Management and Evaluation" by James A. Hall
- 2. "Principles of Internal Control and Corporate Governance" by Alan Trenerry
- 3. "IT Auditing and Application Controls" by Sandra Senft and Frederick Gallegos
- 4. "Business Continuity and Risk Management" by Kurt Engemann

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Programme Name: B.Com. (Accounting & Finance) + CMA (US)		Semester: III
Course Category: Open Elective		
Name of the Dept.: B.Com. (Management Studies)		
Course Title: Consumer Behavior		
Course Code: BFB304		Course Level: 5.0
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives : 1. To make learners aware of the basic concepts of consumer behaviour 2. To familiarize the learners with theories related to consumer behaviour		
Course Outcomes : CO 1. Students will gain knowledge about the basic concepts of consumer behaviour and its implications in making marketing decisions CO 2. Students will understand the importance of the application of various theories in understanding consumer behavior		
Description of the course:		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

Unit No.	Content	Hours
I	<p>Introduction to Consumer Behavior</p> <ul style="list-style-type: none"> • Meaning of Consumer Behaviour, Features and Importance • Types of Consumer (Institutional & Retail), Diversity of consumers and their behaviour- Types of Consumer Behaviours • Profiling the consumer and understanding their needs • Consumer Involvement • Application of Consumer Behavior knowledge in Marketing • Consumer Decision Making Process and Determinants of Buyer Behaviour, factors affecting each stage, and need recognition 	15
II	<p>Individual Determinants of Consumer Behaviour</p> <ul style="list-style-type: none"> • Consumer Needs & Motivation (Theories - Maslow, Mc Clelland). • Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and its Marketing significance • Product personality and brand personification. • 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)+CMA US		Semester: III
Course Category: Open Elective		
Name of the Dept.: Science and Technology		
Course Title: Data Analysis with Excel		
Course Code: BFD304		Course Level: 5.0
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives:		
<p>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.</p> <p>2: To equip students with advanced Excel tools and techniques for deeper data analysis, including pivot tables, advanced functions, and more sophisticated data visualizations.</p>		
Course Outcomes:		
<p>CO1: 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.</p> <p>CO 2: Students will be proficient in using advanced Excel functions (e.g., VLOOKUP, INDEX, and MATCH), building and customizing pivot tables and pivot charts, creating interactive dashboards.</p>		
Description of the course:		
<p>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.</p>		
Syllabus: NEP 2020 w.e.f 2026-27		
Unit No.	Content	Hours
I	<p>Introduction to Excel and Basic Data Analysis</p> <ul style="list-style-type: none"> • Overview of Excel interface • Basic functions (SUM, AVERAGE, COUNT, etc.) • Formatting cells, rows, and columns <p>Data Entry and Management</p> <ul style="list-style-type: none"> 1.1 Data types, importing/exporting data 1.2 Sorting and filtering data 	15

	<p>1.3 Using tables and ranges</p> <p>Basic Statistical Functions</p> <p>1.1 Mean, median, mode, variance, standard deviation</p> <p>1.2 Basic descriptive statistics</p> <p>Data Visualization</p> <p>1.1 Creating and customizing charts (bar, line, pie charts)</p> <p>1.2 Introduction to conditional formatting</p> <p>1.3 Creating dashboards for data visualization</p>	
II	<p>Advanced Data Analysis Techniques in Excel</p> <p>Advanced Excel Functions</p> <p>2.1 Lookup functions (VLOOKUP, HLOOKUP, INDEX, MATCH)</p> <p>2.2 Nested functions and array formulas</p> <p>2.3 IF, COUNTIF, SUMIF, and other conditional formulas</p> <p>Pivot Tables and Pivot Charts</p> <p>2.1 Creating and customizing pivot tables</p> <p>2.2 Analyzing large datasets with pivot charts</p> <p>2.3 Grouping data in pivot tables</p> <p>Advanced Data Visualization</p> <p>2.1 Using advanced chart types (scatter plot, histograms, etc.)</p> <p>2.2 Creating interactive dashboards with slicers</p> <p>2.3 Using spark lines for data trends</p>	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) + CMA (US)		Semester: III
Course Category: VSC		
Name of the Dept.: Bachelors of Accounting and Finance		
Course Title: Financial Accounting – III		
Course Code: CFE305		Course Level: 5.0
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
<p>Course Objectives:</p> <p>1: To understand the accounting principles related to income taxes, leases, investments, and business combinations and to develop knowledge of transaction and safeguarding controls to prevent fraud and errors.</p> <p>2: To analyze system controls, internet security measures, and business continuity planning strategies and to apply internal control frameworks to ensure compliance and risk mitigation in organizations.</p>		
<p>Course Outcomes :</p> <p>CO1: Students will be able to explain the principles of internal controls, transaction controls, system security measures and implement internal control systems</p> <p>CO2: Students will be able to evaluate the effectiveness of control systems and recommend improvements for business continuity and estimate the risk mitigation in organization</p>		
Description of the course:	<p>This course builds upon earlier accounting fundamentals and introduces learners to partnership accounting, branch accounting, departmental accounts, and advanced final accounts. Students will gain proficiency in preparing, interpreting, and analyzing financial statements in compliance with regulatory and professional standards.</p>	

Syllabus: NEP 2020 w.e.f 2026-27.

Unit No.	Content	Hours
I	Accounting for Income Taxes and Leases <ul style="list-style-type: none">• Accounting treatment of deferred tax assets and liabilities.• Recognition and measurement of income tax expense under different accounting standards.• Lease accounting: classification, recognition, and measurement of finance and operating leases.• Disclosure requirements and impact of leases on financial statements.	15
II	Investments and Business Combinations <ul style="list-style-type: none">• Overview of investments: classification, recognition, and valuation. Accounting for debt securities and equity investments.• Business combinations: acquisition method, goodwill recognition, and purchase price allocation.• Consolidation of financial statements and non-controlling interests.	15
	Total Hours	30

Reference Books

1. "Intermediate Accounting" by Donald E. Kieso, Jerry J. Weygandt
2. "Accounting for Investments" by R. Venkata Subramani
3. "Advanced Accounting" by Floyd A. Beams
4. "Income Tax Accounting" by Richard Loconte

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Programme Name: B.Com. (Accounting & Finance) + CMA (US)		Semester :III
Course Category: Vocational Skill Course		
Name of the Dept.: B.Com. (Accounting & Finance)		
Course Title: Fundamentals of Stock Market		
Course Code: BFB305		Course Level: 5.0
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 structure and functioning of stock markets. 2. To provide knowledge of different stock market instruments and SEBI regulations and investor protection measures 		
Course Outcomes:		
Students would be able to :		
CO. 1 inculcate knowledge of corporate governance, financial regulations, and ethical investment Practice		
CO 2. understand global financial markets, economic indicators, and international trade impact on investments		
Description of the course:	<p>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</p>	

Syllabus: NEP 2020 w.e.f 2026-27.

Unit No.	Content	Hours
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	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
- RiskMangement - VipulPrakashan
- RiskManagement - 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)

Programme Name: B.Com. (Accounting and Finance)+CMA(US) Semester: III	
Course Category: AEC	
Name of the Dept: Humanities	
Course Title: हिंदी भाषा व्याकरण का प्रयोग (1)	
Course Code: BFH306	Course Level: 5.0
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives:	
<p>१) विद्यावेवियेक राजभाषा वेेदीकाविवितज्ञान प्रदान करना।</p> <p>२) विद्यावेवियेक स ज्ञाविद का ज्ञान प्राप्त नेक सावे भाषाक शुद्ध ,व्याि ेाररक रूप का ज्ञान प्रदान करना।</p>	
Course Outcomes (CO):	
<p>CO1: विद्यावेवियेक राजभाषा वेेदी का ज्ञान प्राप्त गा,ि दक्षता प्राप्त गी।</p> <p>CO2: विद्यावेवियेेक वेेदी-स ज्ञिका ज्ञान प्राप्त नेक सावे भाषाक शुद्ध ,व्याि ेाररक रूप का ज्ञान गा।</p>	
Description of the course:	<p>भाषा का जीवन में देवमत्त्विकां जीवन िंिं भाषा का चोली - दामन का िं पिं। जब 5मािंंं की भाषा म्हुिं-िंिं ंाथभकं 5ोतीं 5तो श्रोतां हिहवहशष्ट प्रभाव डितां 5ै। भाषा का यहदं 5ंीं ंाथभक रूिंिं - े प्रयोग हकया जाए तो मनुष्य जीवन में कंंिंंभी अ फल कंंिंं5ंो कता 5ै। इं ी भाषाक माध्यम े5म भी को िंअनी िंिंआकहषभत भीिंकतं 5 वततभभमान युगमें िंोजगािंं में बहुत ेक्षत्र भाषा ेजुड़ै ,हजनक माध्यम ेहवद्याथी इनका लाभ र5ण िंक कत 5 भाषाईक्षमता 5िंं ह्विंंकी िं वा5क 5ंोतीं 5ै। आज िंहहजटल युग में अहभव्यक्त ककई माध्यमोिंंका प्रंकिं हुआं 5, इन माध्यमोिंंमें भाषा 5पी िंश तत्वं 5ै जो िंआकी अहभव्यक्त को िंिं जगत को अवगत िंकातीं 5ै। भाषा का म5त्त्व 5िं मय , 5िं माध्यम में िंां 5ै, िंनु भाषा का ंाथभक रूिंिंका प्रयोग आज बहुत आवश्यक 5ै। आज हिंं दी िंअिंताभिष्टंीय व्त िंिं प्रयोग में लाई जा िं5ंीं 5ै, तकनीकी , िं चना प्रौद्योगिक</p>

	<p>शैली में लिखी गई, जो आज की भाषा में बन चुकी है।</p>
	<p>जीवन में कई क्षेत्रों में व्यापक रूप से उपयोग की जाने वाली हिंदी भाषा को हल्के स्वरों में प्रयोग के केंद्र में लिखने का इच्छा है। हिंदी भाषा में व्यापक प्रयोग के केंद्र में लिखने का इच्छा है।</p>

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

Unit No.	Content	Hours
I	<p>इकाई - १ व्याख्यान १५ क्र. वि. १</p> <p>१. वेदों की भाषा : सामान्य पररचय</p> <p>२. राजभाषा वेदों की संरचना के अनेक मत्व</p> <p>३. विष्णुमाला : स्वर विष्णु</p> <p>४. शब्द भेद : सामान्य पररचय (संज्ञाविद)</p>	15

II	इकाई - २ व्याख्यान १५ क्र. विट -११ १. िाक्य : सामान्य पररचय २. िे ितनी : शुद्धतो को प्रय ग ि - सो िे िे ेेावेनयोेा ाेस - ३. कारक ि विरावमचह ४.पत्रल खन : (िेेाई, वेनम ऋ, सुझाि ,वेशकायत, िभार , ििेदन, RTI ल खन)	15
	Total Hours	30

References:

सिंह दत्त

१. बाबुलाल कसना : सामान्य भाषा हवज्ञान, हिंदी साहित्य माला, प्रयाग
२. कामताप्रसाद गुरुहर्षि : हिंदी व्याकरण, लोकभारती प्रकाशन इलाहाबाद
३. आचार्यभद्र वेदनाथ शर्मा - भाषा हवज्ञान की भूमिका, विधाकृष्ण प्रकाशन, हदल्ली
४. भाषा हवज्ञान और भाषा शास्त्र - किलहलदहदवदी, हवश्वहवद्यालय प्रकाशन, कानपुर
५. भोलानाथ हतवर्षि - भाषा हवज्ञान, हकताब मडल, इलाहाबाद

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: B.Com. (Accounting & Finance) + CMA (US) Semester: III	
Course Category/Vertical: AEC	
Name of the Dept: Humanities	
Course Title: व्यावहारिक िंमाठी	
Course Code: BFM306	Course Level: 5.0
Type: Theory / Practical	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives:	
<p>१) व्यववध काययक्रम व घटनाप्र िंमाठीच्या भाषणाच ननवदनाच स्वरूप मजावन िंमाणी</p> <p>२) प्रभावी भाषण ननवदिनकण्या िंमाठी आवश्यक अ णान्या क्षमता आणण तत्राचा पररचय करून दण.</p> <p>३) प्रत्यक्ष भाषण ननवदन िंमाणीच्या धीउपलब्ध करून दण.</p> <p>४) कायायलयीन लखन व्यवहािंमाठीच स्वरूप मजावन िंमाणी.</p> <p>५) कायायलयीन पत्र व्यवहािंमाठीच स्वरूप मजावन िंमाणी.</p> <p>६) प्रभावी कायायलयीन लखना िंमाठी आवश्यक अ णान्या क्षमता आणण तत्राचा पररचय करून दण.</p>	
Course Outcomes (CO):	
CO1: प्रभावी कायायलयीन लखन आणण पत्रव्यवहािंमाठीच िंमाठी आवश्यक अ णान्या क्षमता आणण तत्राचा पररचय होईल.	
CO2: प्रभावी भाषण, ननवदन िंमाणीच्या िंमाठी आवश्यक अ णान्या क्षमता आणण तत्राचा पररचय होईल.	

Description the course:

विाष्टरंीय शैक्षणक धेिंण २०२० नुं िपदवीच्या
द्ववतीय वषायतील त्रात क्षमता ववक न
अभ्या क्रम या शीष्यका तगयत आधुननक भाषच अध्ययन
अननवायय िंकण्यात आल आहे.
आधुननक भिंतीय भाषचा िप्रुत अभ्या क्रम व
अध्ययन प्रामुख्यान भावषक क्षमता
ववक न केंद्री अंाव अंही या धेिं
णात नमद
िंकण्यात आल आहे. त्यामुळ या
अभ्या पत्रत्रक च्या अध्ययनातन ववद्याथभयांना भावषक
कौशलयाचा तपशीलवािंं पररचय करून
दण व ती आत्मंात िंकण्याची धी
उपलब्ध करून दण अभप्रत आहे. या पाश्वभ
मींिव लखन कौशल्य अ तगयत उपयोजजत
लखन
कौशल्य आणण कायायलयीन पत्रव्यवहािंंं
ंाच कौशल्य या अभ्या पत्रत्रक त अपक्षत आहे.
कायायलयीन लखन व्यवहािंं आणण पत्रव्यवहािंं
या अभ्या पत्रत्रक त भशकवला जाईल.
त ंच भाषण कौशल्य या भावषक
कौशलयाचा पररचय करून दणिंंं ही
अभ्या पत्रत्रका आहे. या अभ्या पत्रत्रक च अध्ययन
िंकणाच्या
ववद्याथभयां मध्य भाषण कौशलयाची जाण व क्षमता ववकभ त
होईल ह लक्षात घऊन िप्रुत
अभ्या पत्रत्रक ची आखणी िंकण्यात आली आहे.

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

Unit No.	Content	Hours
I	घटक १ : लखन कौशल्य (कायालयीन लखन वे पत्रव्यवहार) १) इवृत्त लखन २) अर्ेेा लखन (न करीसाठी)	15

	३) पत्रात्मक लेखन (शुभच्छा, तनमंत्रण) (६० भूमनटाच्या एका १५ ताभ का श्रयाकन१)	
II	घटक २ : भाषिक कौशल्य (भाषिण) १) भाषिण: संकल्पना, स्वरूप वैशिष्ट्य, प्रकार २) भाषिक कौशल्य उपयनन- पूर्वोक्तियारी, संहिता (शलखखख/मौखखक), काल-पररस्स्व विी भान, भाषिक अंगिक वैंगिक कौशल्य (६० भूमनटाच्या एका १५ ताभ का श्रयाकन१)	15
	Total Hours	30

References:

- १) प्रशासनिक लेखन, भाषा चालनालय, महिंंंाष्टर शासन, सन १९६६
- २) व्यावहारिक सिंमाठी, ल. सिंा. निभंंाबादिदक, भाषा ववका शोधन स्था, कोलहापं २०२३
- ३) भाषिक जयन आणण उपयोजन, सिंाजन गव , दयाय प्रकाशन, पुण २०१२
- ४) वैतखी : भाषा आणण भाषा व्यवहािंंं; सनहवधयन प्रकाशन, पुण 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, Thane (W)**

Programme Name: B.Com. (Accounting & Finance) + CMA (US)		Semester:III
Course Category: Co-curricular Course (CC)		
Name of the Department: Sociology		
Course Title: Fundamentals of Social Service and Volunteering		
Course Code:BFN308	Course Level: 5	
Type: Theory		
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: Learners are able to <ol style="list-style-type: none"> CO1. gain an understanding of the significance of social service in nation-building. CO2. 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 2026-27

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>

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

Programme Name: B.Com. (Accounting & Finance) + CMA (US)		Semester: III
Course Category Co-Curricular (CC)		
Name of the Dept.: Psychology		
Course Title: Yoga		
Course Code: BFY308		Course Level: 5.0
Type: Theory		
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):		
CO 1. Students will be able to understand the basic principles and applications of Yoga.		
CO 2. Students will be able to use the Practical knowledge in their day to day life.		
Description of the course:	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 2026-27

Unit No.	Content	Hours
I	Theory of Yoga A) Yogic Sanchalan (Yogic Movements), Kapalbhata (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

Scheme of Examination

Credit- 2 Internal: 20 Marks

External: 30 Marks

Credit -4 Internal: 40 Marks

External: 60 Marks

Pattern for Internal Examination

Internal-20	Marks: 20
Assignment/Active class Participation /Attendance	10 Marks
Internal Examination	10 Marks
Class test	20 Marks

Scheme of Examination for 4 Credit

Internal -40	Marks: 40
Assignment/Active class Participation /Attendance	20 marks
Internal Examination	20 Marks
Class test	40 Marks

Pattern for External Examination – 2 Credit

Q. No.	External	Marks: 30
Q .1 (From Module 1)	Attempt Any Two questions from the following. A B OR	15 Marks

	C D	
Q. 2 (From Module 2)	Attempt Any Two questions from the following. A B OR C D	15 Marks

Pattern for External Examination -4 Credit

Q. No.	External	Marks: 60
Q .1 (From Module I)	Attempt Any Two questions from the following. A B OR C D	15 Marks
Q. 2 (From Module II)	Attempt Any Two questions from the following. A B OR C D	15 Marks
Q .3 (From Module III)	Attempt Any Two questions from the following. A B	15 Marks

	OR	
	C D	
Q .4 (From Module IV)	Attempt Any Two questions from the following. A B OR C D	15 Marks