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

T.Y.B.Com. 2026-27

	Semester V	**Credits**		**Semester VI**	**Credits**
Major Mandatory BCA 501 BCA 502 BCC 503	Financial Accounting-I Vedic Accounting Introduction to Marketing	4 2 4	**Major Mandatory BAC 601 BCA 602 BCC 603**	Financial Accounting-II Cost accounting Introduction to Human Resource Management	4 2 4
Major Elective BCA504/ BCC504	Direct and Indirect Taxes- I Introduction to Export Marketing-I	4/ 4	**Major Elective BCA604/ BCC 604**	Direct and Indirect Taxes- II Introduction to Export Marketing- II	4/ 4
Minor BCE 505	Business Economics: Indian Economy	4	**Minor BCE605**	Business Economics: International Economics	4
OE	-	-	**OE**	-	-
VSC, SEC BCA506/ BCC506	VSC: Accountancy: Accounting with Computer Application / Commerce: Fundamentals of AI in Business	2	**VSC, SEC**	-	-
AEC, VEC, IKS	-	-	**AEC, VEC, IKS**	-	-
OJT, FP, CEP, CC, RP BCA507	FP/ CEP: Accountancy/Commerce:	2	**OJT, FP, CEP, CC, RP BCA607**	OJT: Accountancy/ Commerce:	4
	Total	**22**			**22**

Prof. H.A. Chande
NEP Coordinator

Dr. Dilip Patil
Principal

(Autonomous)

Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Programme Name: **B.Com**	**Semester: V**
Course Category: Major Mandatory	
Name of the Dept: Accountancy	
Course Title: Financial Accounting – I	
Course Code: BCA501 Course Level: 5.5	
Type: Theory	
Course Credit: 4	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	
Course Objectives: 1. To understand the preparation of final accounts of companies as per the Companies Act, 2013. 2. To learn the accounting treatment of internal reconstruction of companies. 3. To understand the legal provisions and accounting for buy-back of shares. 4. To develop knowledge of investment accounting and valuation of investments.	
Course Outcomes: **Students would be able to** CO 1: prepare company final accounts as per the Companies Act, 2013. CO 2: understand accounting for internal reconstruction. CO 3: record accounting entries for buy-back of shares. CO 4: maintain and record investment accounts.	
Description of the course:	This course provides knowledge of company accounts, including preparation of final accounts, internal reconstruction, buy-back of shares, and investment accounting as per the Companies Act, 2013. It helps students understand the accounting treatment of important corporate financial transactions.

Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Financial Accounting-I

Unit No.	Course Content	Hours
I	Preparation of Final Accounts of Companies	15
II	Internal Reconstruction	15
III	Buy Back of Shares	15
IV	Investment Accounting	15
	Total Hours	60

Syllabus Description :

Unit No.	Course Design	Hours
I	**Preparation of Final Accounts of Companies** Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – 1. ClosingStok 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.	15
II	**Internal Reconstruction** Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.	15
II	**Buy Back of Shares** Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)	15

IV	**Investment Accounting (w.r.t. Accounting Standard- 13)** For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account. Columnar Format for Investment Accounting	15
	Total	60

References:

1. Companies Act, 2013.
2. Advanced Accountancy by S. P. Jain and K. L. Narang.
3. Corporate Accounting by T. S. Reddy and A. Murthy.
4. Institute of Chartered Accountants of India Study Material on Corporate Accounting.

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
***As approved by Academic Council for all Courses**	

External: 60 Marks: Paper Pattern for External Examination

Q. No.	**External**	**Marks: 60**
Q .1	Objectives Questions. A MCQ/Fill in the Blanks (Any 8 out of 10) B Ture or False (Any 7 out of 10)	15 Marks
Q. 2	Practical Questions Or Practical Questions	15 Marks
Q3	Practical Questions Or Practical Questions	15 Marks
Q4	Practical Question OR Short Notes (any 3out of 5)	15 Marks

Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Programme Name: **B.Com.**	**Semester: V**
Course Category: Major Mandatory IKS	
Name of the Dept: **Accountancy**	
Course Title: **Vedic Accounting**	
Course Code: **BCA 502**	Course Level: 5.5
Type: Theory	
Course Credit: 2	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives: 1. To understand the process of keeping of books, preparation of records etc. in Ancient India 2. To learn governance and management mechanism in various financial activities in Ancient India.	
Course Outcomes (CO): Learners will able to CO1. learn corporate activities and business in ancient India. CO2. understand how governance and management mechanism was working in financial activities in Ancient India	
Description the course:	Students will gain proficiency in handling complex accounting scenarios, applying relevant principles and techniques to accurately record and report financial information in each of these specialized areas.

Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Vedic Accounting

Unit No.	Course Content	Hours
I	Traditional Accounting and finance	15
II	Traditional Taxation in India	15
	Total Hours	30

Syllabus Description

Unit No.	Course Design	Hours
1	**Traditional Accounting and finance** I. Corporate Activities and Business II. Collection of income, Bookkeeping and Detection of Embezzlement III. Investment in Gold and Gems and Conduct of Mining operations and manufacture IV. Governance and Management in financial activities	15
2	**Traditional Taxation in India** I. Public Finance II. Canons of Taxation III. Classification of Revenue IV. Revenue from Taxes	15

References:

1. **Indigenous Banking in Ancient and Medieval India** by **Brijkishore Bhargava** Published by D.B. Taraporevala Sons & Co
2. **Corporate Life in Ancient India** by **Ramesh Chandra Majumdar** Published by **Poona The Oriental Book Agency**
3. **Public Finance in Ancient India** by **K.R. Sarkar** Published by **Abhinav Publications**
4. **Kautilya's asrthashastra** by **Translated by R. Shamasastry**

Scheme of Examination

Internal	**20 Marks**
One Class Test	10 Marks
Assignment, Participation and Attendance	10 Marks

Paper Pattern for Internal and External Examination

Question	**Marks**
Q.1 Objective Questions (MCQ/True or False/ Match the followings)	5 Marks
Q.2 Answer the following Questions in one or two sentences	5 Marks

External Examination Pattern

Q. No.	**External Examination Pattern**	**Marks: 30**
Q. 1	Answer the following questions A OR B	15 Marks
Q. 2	Answer the following questions A OR B	15 Marks

Note: Main Question can be subdivided into 8/7 Marks questions

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Programme Name: **T.Y. B.Com.**	**Semester: V**
Course Category: Major Mandatory	
Name of the Dept: Commerce	
Course Title: Commerce V: **Introduction to Marketing**	
Course Code: BCC503	Course Level:5.5
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	

Course Objectives:

1. To provide foundational knowledge of marketing concepts, functions, marketing research, and marketing information systems.
2. To understand consumer behaviour, family influence in buying decisions, and customer relationship management techniques.
3. To develop understanding of product decisions, positioning strategies, and pricing concepts and strategies.
4. To examine distribution systems, supply chain management, and promotional strategies.

Course Outcomes (CO):

CO 1: Students will be able to explain core marketing concepts, research processes, and components of the marketing information system.
CO 2: Students will be able to analyze factors influencing consumer behaviour and apply CRM techniques in marketing decisions.
CO 3: Students will be able to design appropriate product and pricing strategies based on market conditions.
CO 4: Students will be able to assess contemporary marketing practices and apply ethical and sustainable marketing strategies.

Description of the course:

The course explores marketing research, marketing information systems, and consumer behaviour, including the influence of family and social factors on purchasing decisions. It examines key marketing strategies related to product, price, place, and promotion, along with product life cycle, positioning, pricing strategies, distribution channels, and promotional tools. The course also addresses contemporary issues such as digital marketing, AI in marketing and CRM, rural marketing, green marketing, e-commerce, quick commerce, and marketing ethics, including consumer protection and legal frameworks. Overall, the course equips students with analytical and strategic skills necessary to understand market dynamics and develop effective marketing strategies in a competitive and evolving business environment.

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

Module No.	Content	Hours
I	**<u>Introduction to Marketing</u>** 1.1 Marketing: Meaning, Importance and Functions 1.2 Marketing Research: Concept, Importance and Process 1.3 Marketing Information System: Concept and Components 1.4 Consumer Behaviour: Factors influencing consumer behaviour 1.5 Family life cycle and family role in purchase behaviour 1.6 Techniques of Customer relationship management	15
II	**<u>Marketing Strategies: Product and Price</u>** 2.1 Marketing Mix of Products and Services	15

	2.2 Products: Areas of Product decision, Product Life Cycle, Packaging and Labelling 2.3 Product and service positioning strategies 2.4 Pricing: concept , objectives, factors influencing pricing decisions, pricing strategies	
III	**<u>Marketing Strategies: Place and Promotion</u>** 3.1 Physical distribution: Concept, Factors influencing physical distribution, Channels of distribution, Supply Chain Management components 3.2 Promotion: Concept, importance and elements	15
IV	**<u>Contemporary issues in marketing</u>** 4.1 Marketing ethics: Unethical practices, Conusmerism, Legal framework for consumer protection 4.2 Rural marketing: Strategies for effective rural marketing 4.3 Digital marketing: trends in Digital marketing, AI in marketing and CRM 4.4 Green marketing : Concept, Importance and Practices 4.5 E-commerce and Quick commerce	15
Total Hours		**60**

References:

1. **Marketing Management** – *Philip Kotler & Kevin Lane Keller*
2. **Marketing Management** – *Ramaswamy & Namakumari*
3. **Marketing Management** – *C.B. Gupta & Rajan Nair*
4. **Marketing Management** – *Rajan Saxena*
5. **Fundamentals of Marketing** – *William J. Stanton, Michael J. Etzel & Bruce J. Walker*

Scheme of Examination

Internal: 40 Marks (4 credits)   External: 60 Marks (4 credits)

Internal	Marks: 40
Participation, assignment and attendance	20 Marks
Class test	20 Marks

Paper Pattern for Internal and External Examination

Internal Examination:

Q.1. Explain the Concept (any 10 out of 12)

Q.2. State whether the following statements are true or false. (any 10 out of 12)

External Examination: Please Note:

Q.1. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.2. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.3. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.4. Short Notes (Any 3 out of 5) 5 marks each total 15 marks

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Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Programme Name: B.Com.	Semester: V
Course Category: Major Elective	
Name of the Dept: Accountancy	
Course Title: Direct and Indirect Taxes-I	
Course Code: **BCA504**	Course Level: 5.5
Type: Theory	
Course Credit: 4	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	

Course Objectives:

1. To develop a comprehensive understanding of the fundamental concepts, determine residential status and analyse its impact on the scope and taxability of total income of different assesses relating to Direct Taxation under the Income Tax Act, 1961.
2. To provide in-depth knowledge of the various heads of income and to equip students with practical skills for computation of income under Salaries, House Property, Business/Profession, Capital Gains, and Other Sources.
3. To familiarize students with deductions under Chapter VI-A
4. To develop the ability to compute Gross Total Income, Total Income, and tax liability accurately in practical scenarios.

Course Outcomes: Learners will be able to

CO1: understand and apply the fundamental concepts of Direct Taxation, including determination of residential status and its impact on the scope and taxability of income under the Income Tax Act 1961.
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CO2: compute income under various heads—Salaries, House Property, Profits and Gains of Business or Profession, Capital Gains, and Income from Other Sources—using appropriate provisions and ractical approaches.
.
CO3: identify and apply eligible deductions under Chapter VI-A while computing taxable incomeses,
CO4: accurately compute Gross Total Income, Total Income, and final tax liability in a practical case, demonstrating problem-solving and analytical skills.

Description of the course:	This course introduces the fundamental concepts and legal framework of Direct Taxation under the Income Tax Act, 1961. It covers determination of residential status and the scope of total income.

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Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Direct and Indirect Tax-I

Unit No.	Course Content	Hours
I	**Basic Terms, Scope of Total Income and Residential Status**	**15**
II	**Heads of Income**	**15**
III	**Deductions under Chapter VI –A**	**15**
IV	**Computation of Total Income for individual**	**15**
	Total Hours	**60**

Syllabus Description

Unit No.	Content	Hours
I	**Definitions u/s – 2 & Basis of charge** Assesses, Assessment, Assessment Year, Business, Capital Assets, Income, Person, Previous Year. **Scope of Total Income and Residential Status** • Scope of Total Income (S: 5) Residential Status (S: 6) For Individual Assesses	15
II	**Heads of Income** • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit & Gain from Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A, 43B) • Capital Gains (S: 45, 48, 49, 50, 54 EC) restricted to computation of Ca Gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) • Exclusions From Total Income (S: 10) • Exclusion related to specified heads to be covered with relevant head e.g. S Business Income, Capital Gain, Income from Other Sources.	15
III	**Deductions under Chapter VI –A** 80 A – Restriction on claim in Chapter VI-A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD – Maintenance and medical treatment of handicapped dependent 80 E – Interest on Educational Loan 80 TTA – Interest on Saving Bank Account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	15
IV	**Computation of Total Income** Computation of Total Income of Individual and HUF with respect to above heads and deductions. Note: Relevant Law/ Statute/ Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuing examinations after relevant year.	15
	Total	60

References:

V.K. Singhania & Monica Singhania, Taxman Publications.

Vinod K. Singhania & Monica Singhania, Taxman Publications.

Girish Ahuja & Ravi Gupta, Bharat Law House.

Scheme of Examination

Internal	**40 Marks**
One Class Test	20 Marks
Assignment, Participation and Attendance	20 Marks

Paper Pattern for Internal and External Examination

Internal	**Marks : 20**
Q.1 Objective Questions (MCQ/True or False/ Match the followings)	10 Marks
Q.2 Answer the following Questions in one or two sentences	10 Marks

External	**60 Marks**
Q.1. Objective Questions (MCQ/True or False/ Match the followings)	**15** Marks
Q.2 Practical Questions OR Practical Questions	15 Marks
Q.3 Practical Questions OR Practical Questions	15 Marks
Q.4. Practical Questions OR Short Notes.	15 Marks

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Programme Name: **T.Y. B.Com.**	**Semester: V**	
Course Category/Vertical: MAJOR ELECTIVE		
Name of the Dept: **Commerce**		
Course Title: **Introduction to Export Marketing-I**		
Course Code: BCC504 Course Level: 5.5		
Type: Theory and Practical		
Course Credit: 4 credits		
Hours Allotted: 60 Hours		
Marks Allotted: 100 Marks		
Course Objectives : 1. To familiarize learners with the essentials of Export Marketing and its significance for global trade. 2. To discuss the global frameworks, trade barriers, and the role of international Regional economics grouping in export marketing. 3. To provide insights into India's foreign trade policies and export promotion schemes. 4. To equip learners with practical knowledge of export incentives and assistance available to Indian exporters.		
Course Outcomes (CO): : CO1: Learners will be able to define, describe and explain the fundamentals of Export Marketing and evaluate its significance in global trade. CO2: Learners will be able to explain and analyze global trade frameworks, identify various trade barriers, and describe the role of international regional economic groupings in export marketing. CO3: Learners will be able to interpret and discuss India's Foreign Trade Policy and assess various export promotion schemes. CO4: Learners will be able to identify, apply and evaluate export incentives, subsidies, and assistance schemes available to Indian exporters for practical business use.		
Description of the course: This course introduces the fundamentals of Export Marketing and its role in global trade. It covers global trade frameworks, trade barriers, regional economic groupings, and India's Foreign Trade Policy. The course also provides practical knowledge of export promotion schemes, incentives, and assistance available to Indian exporters.		
Syllabus: NEP 2020 w.e.f 2026-27		
Module No.	**Content**	**Hours**
I	**Introduction to Export Marketing** • a) Concept and Features of Export Marketing, Importance of Exports for a Nation and a Firm, Distinction Between Domestic Marketing and Export Marketing • b) Factors influencing Export Marketing, Risks involved in Export Marketing, Problems of India's Export Sector • c) Major merchandise/commodities Export of India (Since 2020), Services Exports of India (Since 2020), Region-wise India's Export Trade (Since 2020)	15
II	**Global Framework For Export Marketing** • a) Trade Barriers, Types of Tariff Barriers and Non-Tariff Barriers, Distinction Between Tariff and Non-Tariff Barriers • b) Major Economic Groupings of the World, Positive and Negative Impact of Regional Economic Groupings, Agreements of World Trade Organisation (WTO) • c) Need For Overseas Market Research, Market Selection	15

	Process, Determinants of Foreign Market Selection	
III	**India's Foreign Trade Policy** • a) Foreign Trade Policy (FTP) – Highlights and Implications, Export Trade Facilitations and ease of doing business as per the new FTP • b) Role of Directorate General of Foreign Trade (DGFT), Negative List of Exports, Deemed Exports • c) Benefits to Status Holders and Towns of Excellence, Common Benefits For EHTP, BTP and STP, Benefits enjoyed by (IIAS) Integrated Industrial Areas (SEZ), EOU, AEZ	15
IV	**Export incentives and Assistance** • Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC) • Institutional Assistance to Indian Exporters - Federation of Indian Export Organizations (FIEO), India Trade Promotion Organization (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) • Careers in export marketing	15
Total Hours		**60**

References:

1. **Marketing Management** – *Philip Kotler &Kevin Lane Keller*
2. **Marketing Management** – *Ramaswamy &Namakumari*
3. **Marketing Management** – *C.B. Gupta &Rajan Nair*
4. **Marketing Management** – *Rajan Saxena*
5. **Fundamentals of Marketing** – *William J. Stanton, Michael J. Etzel &Bruce J. Walker*

Scheme of Examination

Internal: 40 Marks (4 credits)   External: 60 Marks (4 credits)

Internal	**Marks: 40**
Participation, assignment and attendance	20 Marks
Class test	20 Marks

Paper Pattern for Internal and External Examination

Internal Examination:

Q.1. Explain the Concept (any 10 out of 12)

Q.2. State whether the following statements are true or false. (any 10 out of 12)

External Examination: Please Note:

Q.1. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.2. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.3. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.4. Short Notes (Any 3 out of 5) 5 marks each total 15 marks

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Programme Name: **B.Com.**	**Semester: V**
Course Category/Vertical: Minor	
Name of the Dept: Economics	
Course Title: Business Economics: Indian Economy	
Course Code: BCE505	Course Level:5.5
Type: Theory	
Course Credit: 4 credits	
Hours Allotted: 60 Hours	
Marks Allotted: 100 Marks	

Course Objectives :

1: To familiarise students with the basic concepts of the macroeconomic policies of India.
2: To provide students with an understanding of agricultural development during the post-reform period.
3: To introduce students to the core ideas of the industrial and service sectors during the post-reform period.
4: To equip students with knowledge about the banking sector and financial markets.

Course Outcomes (CO):

CO1: Students will be able to explain and analyse the major macroeconomic policies of India, including economic reforms, planning, sustainable development goals, and foreign investment policies.
CO2: Students will be able to evaluate the progress, challenges, and policy measures related to agricultural development in the post-reform period.

CO3: Students will be able to assess the growth, performance, and policy framework of the industrial, MSME, and service sectors in India after economic reforms.

CO4: Students will be able to understand the structure, functions, and recent reforms in the banking sector and financial markets of India.

Description of the course:	This syllabus explains how the Indian economy has changed after the 1991 reforms.

	It covers Five-Year Plans, the LPG reforms, and the role of NITI Aayog. It also discusses the United Nations' Sustainable Development Goals and foreign investment in India. The course studies agricultural policies, pricing, finance, marketing problems, and the role of the NABARD. It includes industry, MSMEs, disinvestment, the Competition Act 2003, and service sector growth. Finally, it explains banking, money market, capital market, and recent financial reforms in simple and practical terms.

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

Unit No.	Content	Hours
I	**Module 1: Macro Economic Overview of India** ● **Five-Year Planning and New Economic Policy 1991 -** Objectives and achievements of Five-Year Plans since 1991- Role of NITI Aayog - New Economic Policy 1991: Liberalisation, Privatisation and Globalisation (LPG reforms) ● **Sustainable Development Goals -** Adoption of SDGs at the United Nations (2015) - 17 Sustainable Development Goals - India's commitment to SDGs - Challenges in Achieving SDGs in India ● **Foreign Investments in India -** Meaning and types of Foreign Investments – MNCs and their role - Policy Initiatives to Attract FDI in India- Impact of Foreign Investment on the Indian Economy	15
II	**Module 2: Agriculture During Post- Reform Period** ● **National Agricultural Policy 2000 -** Objectives, Features and Implications- **National Agricultural Policy 2010.** ● **Agricultural pricing and agricultural finance -** Agricultural pricing policy – Sources of agricultural finance – Role of NABARD ● **Agricultural Marketing -** Problems of agricultural marketing in India - Agricultural Market infrastructure – Recent government measures to improve agricultural marketing in India	15
III	**Module 3: The Industry and Service Sector During the Post-Reform Period** ● **Competition Act 2003 and Disinvestment Policy -** Background and Main features of the Competition Act 2003 – Disinvestment policy: Objectives and disinvestment policy	15

	measures in India ● **Micro, Small and Medium Enterprises (MSME) Sector-** Significance and problems faced by the MSME sector – Recent government measures to develop the MSME sector in India ● **Service Sector-** Recent trends, role and growth in the Healthcare and Tourism Industry	
IV	**Module 4: Banking and Financial Market** ● **Banking Sector-** Recent trends, issues and challenges in Banking and Insurance Industry ● **Money Market –** Structure, Reforms and Limitations ● **Capital Market –** Structure, Growth and Reforms	15
	Total Hours	**60**

References:

1. Agarawal A.N. (2006): Indian Economy: Problems of Development and Planning, A Division of New Age International (P): Limited, New Delhi.
2. Bawa, R.S. and P.S. Raikhy (Ed.) (1997), Structural Changes in Indian Economy, Guru Nanak Dev University Press, Amritsar.
3. Brahmananda, PR. And V.R. Panchmukhi (Eds.) (2001), Development Experience in the Indian Economy: Inter-state Perspectives, Book well, Delhi.
4. Dutt R and KPM Sundharam (2002): Indian Economy: S. Chand New Delhi.
5. Misra S.K. and V.K. Puri, (2020): Indian Economy, Himalaya, Publishing house, Mumbai.
6. Uma Kapila (2019): Indian Economy-Since Independence-17th Edition, Academic Foundation.

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) B) C)	15 Marks
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)	15 Marks
	C)	

Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Programme Name: **B.Com.**	**Semester: V**
Course Category: **VSC**	
Name of the Dept: **Accountancy**	
Course Title: **Accounting with Computer Application**	
Course Code: **BCA 506**	Course Level: **5.5**
Type: Theory	
Course Credit: 2	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives: 1. To develop an understanding of the use of computer applications in performing accounting functions and financial data management. 2. To enable students to apply computer applications for accounting tasks such as preparation of bank statements, reconciliation statements, data analysis and presentation of financial information using charts, pivot tables etc.	
Course Outcomes: Learners will able to CO1: acquire understanding of the use of computer applications in performing accounting functions and financial data management. CO2: apply computer applications for accounting tasks such as preparation of bank statements, reconciliation statements, data analysis using data analysis tools.	
Description of the course:	This course will allow students to the use of computer applications, performing accounting and financial analysis tasks. The course focuses on developing practical skills in organizing accounting data, preparing bank statements, reconciliation statements and analysing bank transactions. Students will learn to apply spreadsheet functions for sorting, filtering, summarizing financial data with use of pivot tables, charts and other analytical features to interpret and present accounting information effectively. The course aims to enhance students' digital accounting competencies and prepare them for technology-driven accounting practices of modern business environments.

Syllabus: Under NEP 2020 w.e.f Academic Year 2026-27

Accounting with Computer Application

Unit No.	Course Content	Hours
I	Accounting with computer applications: Introduction to Excel	15
II	Data Analysis of Accounting Data with computer applications	15
	Total Hours	30

Syllabus Description

Unit No.	Course Design	Hours
I	**Accounting with computer applications: Introduction to Excel** Introduction to Microsoft excel as a computerized accounting applications - Basic features of MS Excel for accounting (worksheet, workbook, rows, columns, formatting) - Data entry of accounting transactions in Excel - Use of basic Excel formulas and functions for accounting - Preparation and maintenance of cash book and bank book in Excel - Bank Reconciliation Statement (BRS) – meaning, need, and causes of differences - Preparation of Bank Reconciliation Statement using Excel - Practical exercises on bank reconciliation and accounting data management	15
II	**Data Analysis of Accounting Data with computer applications** Introduction to data analysis in accounting using Excel - Sorting and filtering accounting data for financial analysis - Analysis of bank statements using spreadsheet tools - Introduction to Pivot Tables – creation, modification, and summarizing financial data - Pivot Charts for graphical representation of accounting information - Creating charts and graphs (bar chart, pie chart, line chart) for financial data presentation - Interpretation of financial information through data visualization techniques - Practical exercises on analysis and presentation of accounting data using Excel	15

References:

1. Vinod K. & P.K. Lazar – *Computerised Accounting System*, Excel Publishers (focus on spreadsheet and computerized accounting concepts).
2. Carlberg, C. (2011). Excel for Accountants. Indianapolis: CPA911 Publishing.
3. Smith, L. M., Smith, L. C., & Smith, K. T. (2012). Microsoft Excel for Accounting: Managerial and Cost. New Jersey: Pearson Education.
4. Winston, W. L. (2016). Microsoft Excel Data Analysis and Business Modeling (4th ed.). New Delhi: Microsoft Press.
5. Bluttman, K. (2019). Excel Formulas and Functions for Dummies (5th ed.). Hoboken, NJ: Wiley.
6. Lohani, S. K. (2022). Excel for Finance and Accounting. New Delhi: BPB Publications.
7. Mehta, M. S. (2021). Microsoft Excel Professional Guide. New Delhi: BPB Publications.

Internal Examination Structure

Internal examination	**20 marks**
Journal/Assignment	10 marks
Class test	10 marks
Total	20 marks

Q. No.	**External Examination Pattern**	**Marks: 30**
Q .1 (From Module 1)	Answer the following questions A OR B	15 Marks
Q. 2 (From Module 2)	Answer the following questions A OR B	15 Marks
Note: Main Question can be subdivided into 8/7 Marks questions		

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: **T.Y. B.Com.**		**Semester: VI**
Course Category/Vertical**: VSC**		
Name of the Dept: **Commerce**		
Course Title: **Fundamentals of AI in Business**		
Course Code: BCE506		Course Level:5.5
Type: Theory		
Course Credit: 2 credits		
Hours Allotted: 30 Hours		
Marks Allotted: 50 Marks		
Course Objectives : • To understand the fundamental concepts of Artificial Intelligence, including its types, applications in business domains (Marketing, Finance, HR), and the role of data mining and AI agents in decision-making. • To apply AI tools and techniques such as NLP, Generative AI, and prompt engineering in business contexts while evaluating ethical issues, data privacy, and future implications of AI.		
Course Outcomes (CO): : CO1: Learners will be able to Develop analytical and critical thinking skills to evaluate business problems and apply AI-based solutions for effective decision-making CO2: Learners will be able to Demonstrate ethical responsibility and awareness of data privacy while using modern technologies to address real-world business challenges.		
Description of the course: This course introduces the fundamentals of Artificial Intelligence (AI) and its growing role in business and commerce. It covers key AI applications in areas such as marketing, finance, and human resource management, along with concepts like data mining, predictive analytics, and intelligent agents for decision-making. The course also explores advanced tools such as Natural Language Processing (NLP) and generative AI for communication and content creation. In addition, it addresses ethical concerns, data privacy, and the impact of AI on the future of work, enabling learners to apply AI effectively in real-world business scenarios.		
Syllabus: NEP 2020 w.e.f 2026-27		
Module No.	**Content**	**Hours**
I	**Unit I: Foundations and Applications of AI in Business** **• Introduction to AI in Business** Defining AI and its types (Narrow AI vs. General AI), history of AI, and its strategic importance in modern commerce. • **AI Applications in Commerce** Detailed study of AI in Marketing (personalization), Finance (algorithmic trading and fraud detection), and HR (recruitment automation). •**Data Mining & AI Agents** Understanding how AI interprets consumer data, predictive analytics, and the role of intelligent agents in decision-making.	15
II	**Unit II: Advanced AI Tools, Interaction, and Ethics** **• Customer Interaction & NLP** Natural Language Processing (NLP) in customer service, chatbots, sentiment analysis, and Natural Language Generation (NLG) for business	15

	communication. • **Generative AI & Prompt Engineering** Practical use of Generative AI tools (ChatGPT, Gemini) for content creation, marketing, and business problem-solving. • **Ethics and Future Trends** Bias in AI systems, data privacy (GDPR/Data Protection Act), and the future of work with AI.	
Total Hours		**30**

References:

- Artificial Intelligence in Business (S. Chand Publishing).
- Artificial Intelligence in Business (Himalaya Publishing House).

Scheme of Examination

Internal: 20 Marks (2 credits)   External: 30 Marks (2 credits)

Internal	Marks: 20
Participation, assignment and attendance	10 Marks
Class test	10 Marks

Paper Pattern for Internal and External Examination

Internal Examination:

Q.1. Explain the Concept (any 5 out of 7)

Q.2. State whether the following statements are true or false. (any 5 out of 7)

External Examination: Please Note:

Q.1. Answer any 2 out of 3 (7.5 marks each) total 15 marks

Q.2. Answer any 2 out of 3 (7.5 marks each) total 15 marks