**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<br><br>Vedic Accounting<br><br>Introduction to Marketing | 4<br><br>2<br><br>4 | **Major Mandatory BCA 601 BCA 602 BCC 603** | Financial Accounting-II<br>Cost accounting<br>Introduction to Human Resource Management | 4<br><br>2<br><br>4 |
| **Major Elective BCA504/ BCC504** | Direct and Indirect Taxes- I<br>Introduction to Export Marketing-I | 4/<br>4 | **Major Elective BCA604/ BCC 604** | Direct and Indirect Taxes- II<br><br>Introduction to Export Marketing- II | 4/<br>4 |
| **Minor BCE 505** | Business Economics: Indian Economy | 4 | **Minor BCE605** | Business Economics: International Economics | 4 |
| **OE** | - | - | **OE** | - | - |
| **VSC, SEC BCA506/BC C506** | VSC: Accountancy: Accounting with Computer Application I/ 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**

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

| | |
|---|---|
| Programme Name: **B.Com** | **Semester: VI** |
| Course Category: Major Mandatory | |
| Name of the Dept: Accountancy | |
| Course Title: Financial Accounting II | |
| Course Code: **BCA 601** Course Level: **5.5** | |
| Type: Theory | |
| Course Credit: 4 | |
| Hours Allotted: 60 Hours | |
| Marks Allotted: 100 Marks | |
| **Course Objectives:**<br>1. To understand accounting for amalgamation, absorption, and external reconstruction of companies.<br>2. To learn accounting of foreign currency transactions.<br>3. To gain knowledge of company liquidation procedures and accounts.<br>4. To understand underwriting of shares and debentures and its accounting treatment. | |
| **Course Outcomes: Learners will able to**<br>CO 1: understand amalgamation, absorption and external reconstruction as per Accounting Standard 14.<br>CO 2: record foreign currency transactions in accounting.<br>CO 3: prepare accounts for liquidation of companies under the Companies Act, 2013<br>CO 4: calculate underwriting of shares and debentures. | |
| **Description of the course:** | This course covers advanced corporate accounting topics such as amalgamation, absorption, external reconstruction, foreign currency transactions, liquidation, and underwriting of shares and debentures. It enables students to apply accounting standards and legal provisions for complex corporate financial transactions. |

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

**Financial Accounting-II**

| Unit No. | Course Content | Hours |
|---|---|---|
| I | AS 14- Amalgamation, Absorption & External Reconstruction (excluding inter-company holding) | 15 |
| II | Accounting of Transections of Foreign Currency | 15 |
| III | Liquidation of Companies | 15 |
| IV | Underwriting of Shares and Debentures | 15 |
| | Total Hours | 60 |

**Syllabus Description :**

| Unit No. | Course Design | Hours |
|---|---|---|
| I | **AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings)**<br>In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively.<br>Meaning and Computation of purchase consideration.<br>Problems based on purchase method only. | 15 |
| II | **Accounting of Transactions of Foreign Currency**<br>In relation to purchase and sale of goods, services and assets and loan and credit transactions.<br>Computation and treatment of exchange rate differences | 15 |
| III | **Liquidation of Companies**<br>Meaning of liquidation or winding up<br>Preferential payments<br>Overriding preferential payments<br>Preparation of statement of affairs, deficit / surplus account<br>Liquidator's final statement of account | 15 |
| IV | **Underwriting of Shares & Debentures**<br>Introduction, Underwriting, Underwriting Commission<br>Provision of Companies Act with respect to Payment of underwriting commission<br>Underwriters, Sub-Underwriters, Brokers and Manager to issues<br>Types of underwriting, Abatement Clause<br>Marked, Unmarked and Firm-underwriting applications,<br>Liability of the underwriters in respect of underwriting contract<br>Practical problems | 15 |
| | **Total** | 60 |

**References:**


1. Accounting Standard 14 (AS 14) – Amalgamation
2. Companies Act, 2013
3. Advanced Accountancy by S. P. Jain and K. L. Narang
4. Corporate Accounting by T. S. Reddy and A. Murthy
5. Institute of Chartered Accountants of India (ICAI) 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.<br>A MCQ/Fill in the Blanks (Any 8 out of 10)<br>B Ture or False (Any 7 out of 10) | 15 Marks |
| Q. 2 | Practical Questions<br>Or<br>Practical Questions | 15 Marks |
| Q3 | Practical Questions<br>Or<br>Practical Questions | 15 Marks |
| Q4 | Practical Question<br><br>OR<br><br>Short Notes (any 3out of 5) | 15 Marks |

Sheth T.J. Education Society's
Sheth N.K.T.T College of Commerce
& Sheth J.T.T College of Arts
(Reaccredited by NAAC B++(2.91), 4th cycle, ISO certified 9001:2015)
(Autonomous)

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

| | |
|---|---|
| Programme Name: **B.Com.** | **Semester: VI** |
| Course Category: Major Mandatory | |
| Name of the Dept: **Accountancy** | |
| Course Title: **Cost Accounting** | |
| Course Code: **BCA602** | Course Level: 5.5 |
| Type: Theory | |
| Course Credit: 2 | |
| Hours Allotted: 30 Hours | |
| Marks Allotted: 50 Marks | |
| Course Objectives:<br>1. To familiarize students with the concept and application of Process Costing in manufacturing industries.<br>2. To introduce the fundamentals of Standard Costing as a tool for cost control and performance evaluation. | |
| Course Outcomes: learners will be able to<br>1. apply Process Costing methods to compute cost per unit in process industries.<br>2. understand and explain the concept and importance of Standard Costing. | |
| **Description of 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**

**Cost Accounting**

| Unit No. | Course Content | Hours |
|---|---|---|
| I | Process Costing | 15 |
| II | Introduction to Standard Costing | 15 |
| | Total Hours | 30 |

**Syllabus Description**

| Unit No. | Course Design | Hours |
|---|---|---|
| I | **Process Costing**<br>Process Loss, Abnormal Gains and Losses, Joint products and by products.<br>Excluding Equivalent units, Inter-process profit<br>Note – Simple Practical Problems Process Costing and joint and by products | 15 |
| II | **Introduction to Standard Costing**<br>Various Types of Standards, Setting of Standards, Basic Concepts of Material and Labour Variance Analysis<br>Note : Simple Practical Problems based on Material and Labour Variances<br>excluding sub variances | 15 |

**References:**

**1. Cost Accounting – Principles and Practice** by **M. N. Arora** – Latest edition & widely used for cost accounting fundamentals including process costing and variance analysis.

**2. Cost Accounting II** by **Mohammed Hanif** (McGraw Hill Education, 2025) – Covers Process Costing, Joint Products & By-Products and is updated as per current syllabus trends.

**3. Cost Accounting** by **Gupta M.P. & Gupta Ajay** (Sultan Chand & Sons, 2025) – Includes practical problems on process costing and variance analysis.

**4. Cost Accounting: Text and Problems** by **M. C. Shukla, T. S. Grewal & M. P. Gupta** – Traditional but comprehensive text with a large set of practical questions.

**5. Cost Accounting** by **G. C. Rao (CMA Knowledge Series)** – Updated for CMA syllabus but relevant for detailed process and standard costing techniques.

**6. Cost Accounting** by **Rajasekaran (1st Edition, 2024)** – Recent publication with detailed explanations on process costing and joint products.

**7. Cost Accounting** by **S. P. Jain & K. L. Narang** – Well-established reference for cost accounting topics including standard costing and material/labour variances

## Scheme of Examination

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

## Paper Pattern for Internal and External Examination

| **Internal** | **Marks : 10** |
|---|---|
| **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** | **30 Marks** |
|---|---|
| **Q.1** Practical Questions<br>OR<br>Practical Questions | 15 Marks |
| **Q.2** Practical Questions<br>OR<br>Practical Questions | 15 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: **T.Y. B.Com.** | **Semester: VI** |
|---|---|
| Course Category/Vertical: Major Mandatory | |
| Name of the Dept: Commerce | |
| Course Title: **Commerce VI: Introduction to Human Resource Management** | |
| Course Code:BCC603 | Course Level: 5.5 |
| Type: Theory | |
| Course Credit: 4 credits | |
| Hours Allotted: 60 Hours | |
| Marks Allotted: 100 Marks | |

**Course Objectives:**

1. To understand the basic concepts, importance, and core functions of Human Resource Management, including planning, recruitment, job design, and job analysis.
2. To study the role of training, performance appraisal, career planning, and succession planning in developing human resources.
3. To understand leadership styles, motivation theories, employee morale, emotional and spiritual factors, grievances, and welfare measures in organizations.
4. To examine emerging trends and challenges in HRM, including innovation, AI, changing employment patterns, and workforce management issues.

**Course Outcomes (CO):**

CO 1: Learners will be able to explain HRM concepts and apply HR planning, recruitment, job design, and job analysis techniques in organizational settings.
CO 2: Learners will be able to analyze HRD practices and evaluate methods of training, appraisal, career development, and succession planning.
CO 3: Learners will be able to assess leadership and motivation practices and identify factors influencing employee behavior, morale, and welfare.
CO 4: Learners will be able to evaluate modern HRM trends and address contemporary HR challenges at domestic and international levels.

**Description of the course:**

This course provides a comprehensive understanding of Human Resource Management and its evolving role in modern organizations. It covers fundamental concepts of HRM, human resource planning, recruitment and selection, job design, and job analysis. The course further emphasizes human resource development through training and development, performance appraisal, career planning, and succession planning. It also explores human relations management by examining leadership styles, motivation theories, employee morale, emotional and spiritual intelligence, grievance handling, and employee welfare measures. In addition, the course highlights emerging trends in HRM, including creative and innovative organizational cultures, the application of artificial intelligence in HR, changing employment patterns, and contemporary challenges such as workforce diversity, empowerment, work–life balance, downsizing, absenteeism, and domestic and international HR practices. The course aims to equip learners with theoretical knowledge and practical insights required for effective people management in dynamic business environments.

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

| **Module No.** | **Content** | **Hours** |
|---|---|---|
| I | **<u>Human Resource Management</u>**<br>1.1 HRM : Concept and Importance<br>1.2 Human Resource Planning: Concept , Importance and Process | 15 |

| | | |
|---|---|---|
| | 1.3 Recruitment and Selection: Source of recruitment, Selection process<br>1.4 Techniques of Job design<br>1.5 Job analysis: Components of Job description and job specification | |
| II | **<u>Human Resource Development</u>**<br>2.1 Training and Development: Concept and Methods<br>2.2 Performance appraisal: Meaning, Features and Methods<br>2.3 Career Planning: Concept, Need and Importance<br>2.4 Succession Planning: Concept and importance | 15 |
| III | **<u>Human Relations Management</u>**<br>3.1 Leadership styles- transactional and transformational<br>3.2 Motivation theory: Maslow and MacGregor- Theory X and Y<br>3.3 Factors influencing employee morale<br>3.4 Factors affecting emotional and spiritual quotient<br>3.5 Employee grievances: Meaning and causes<br>3.6 Employee welfare measures: | 15 |
| IV | **<u>Trends in HRM</u>**<br>4.1 Creative organizations and Innovative culture: Importance<br>4.2 AI in HRM<br>4.3 Changing pattern of employment<br>4.4 Challenges in HRM: empowerment, workforce diversity, downsizing and absenteeism, work-life balance,domestic and international HR Practices | 15 |
| Total Hours | | **60** |

**References:**


1. **Human Resource Management** — *John Bratton & Jeff Gold* (the latest edition)
2. **Human Resource Management** — *Pravin Durai* (Pearson)
3. **Human Resource Management: Text and Cases** — *Sharon Pande & Swapnalekha Basak*
4. **Human Resource Management** — *C.B. Gupta* (Sultan Chand & Sons)
5. **Human Resource Management** — *L.M. Prasad* (Sultan Chand & Sons)


**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:**

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

Sheth T.J. Education Society's

**Sheth N.K.T.T College of Commerce & Sheth J.T.T College of Arts**

(Reaccredited by NAAC B++(2.91), 4th cycle, ISO certified 9001:2015)

(Autonomous)

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

| | |
|---|---|
| Programme Name: B.Com. | Semester: VI |
| Course Category: Major Elective | |
| Name of the Dept: Accountancy | |
| Course Title: Direct and indirect Taxes -II | |
| Course Code:**BCA604** Course Level: 5.5 | |
| Type: Theory | |
| Course Credit: 4 | |
| Hours Allotted: 60 Hours | |
| Marks Allotted: 100 Marks | |
| Course Objectives:<br>1. To understand the fundamentals of indirect taxation and the structure of GST in India, including its components and legal framework.<br>2. To apply GST provisions relating to time, place, and value of supply for determining tax liability.<br>3. To compute GST liability and Input Tax Credit (ITC) and understand procedures for payment, returns, and compliance.<br>4. To analyse the practical and economic implications of GST on businesses and the overall economy. | |
| Course Outcomes: Learners will able to<br>**CO1:** explain the concepts, principles, and framework of indirect taxation and the structure of GST in India.<br>**CO2:** apply GST provisions relating to time, place, and value of supply to determine taxability of transactions.<br>**CO3:** calculate GST liability, utilize Input Tax Credit (ITC), and prepare GST returns in compliance with statutory provisions.<br>**CO4:** evaluate the impact of GST on business operations and economic development. | |
| Description of the course: | This course introduces the fundamentals of Indirect Taxation with a focus on the Goods and Services Tax (GST) in India. It covers GST structure, levy, input tax credit, computation of tax liability and compliance procedures, enabling students to understand and apply GST provisions in practical business situation. |

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

# Direct and Indirect Taxes-II

| Unit No. | Course Content | Hours |
|---|---|---|
| I | **Introductions to GST, Levy and Collection of Tax** | **15** |
| II | **Concept of Supply** | **15** |
| III | **Input Tax Credit and Payment of Tax** | **15** |
| IV | **Registration Under GST Law** | **15** |
| | **Total Hours** | **60** |

| Unit No. | Content | Hours |
|---|---|---|
| I | **INTRODUCTIONS TO GST**<br>• What is GST?<br>• Need For GST<br>• Dual GST Model<br>• Definitions Section 2(13) Audit Section 2(17) Business Section 2(31) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non Taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse Charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply<br>• Extent & Commencement of CGST Act/ SGST Act / UTGST Act/ IGST Act Goods & Services Tax Council (GST Council)<br>**LEVY AND COLLECTION OF TAX**<br>• Tax Charge of GST<br>• Inter- State supply and Intra- State supply<br>• Levy and Collection GST<br>• Illustrative list of Rates for Goods and Services<br>• Composition levy (Section 10 of CGST Act)<br>• Negative list of GST<br>• Power of Grant Exemption<br>• Exemptions under GST- Goods and Services<br>• Provision applicable related to Supply of Services-Renting,<br>• Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services Network | 15 |
| II | **CONCEPT OF SUPPLY**<br>• Concept of Supply (Section 7 of CGST Act)<br>• Taxable event under GST<br>• Place of Supply (Section 10 and Section 12 of IGST Act)<br>• Time of Supply (Section 12 and Section 13 of CGST Act)<br>• Value of Supply (Section 15 of CGST Act)<br>• Rules for valuation of Supply of Goods) | 15 |
| III | **INPUT TAX CREDIT AND PAYMENT OF TAX**<br>• Eligibility for taking Input Tax Credit<br>• Input Tax Credit in Special Circumstances<br>• Computation of Tax Liability<br>• Payment of Tax (Section 49 and Section 50 of CGST Act) | 15 |

| | | |
|---|---|---|
| IV | **REGISTRATION UNDER GST LAW**<br>• Persons liable for Registration<br>• Persons not liable for Registration<br>• Compulsory Registration<br>• Persons not liable for Registration<br>• Procedure for Registration<br>• Amendment of Registration<br>• Cancellation of Registration<br>• Revocation of cancellation of Registration | 15 |
| | Total | 60 |

References:


1. Singhania, V. K. & Singhania, M. – *Students' Guide to Income Tax & GST*, Taxmann Publications.
2. Datey, V. S. – *GST Ready Reckoner*, Taxmann Publications.
3. Mehrotra, H. C. & Goyal, S. P. – *Indirect Taxes (GST)*, Sahitya Bhawan Publications.
4. Bangar, Yogendra – *GST & Customs Law*, Aadhya Prakashan.
5. Bansal, K. M. – *GST & Customs Law*, Taxmann Publications.
6. Government of India – *The Central Goods and Services Tax Act, 2017* (as amended).
7. Government of India – *The Integrated Goods and Services Tax Act, 2017* (as amended).


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<br>OR<br>Practical Questions | 15 Marks |
| **Q.3** Practical Questions<br>OR<br>Practical Questions | 15 Marks |
| **Q.4.** Practical Questions<br>OR<br>Short Notes. | 15 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 **T.Y. B.Com.** | **Semester: VI** |
|---|---|
| Course Category/Vertical: Major Elective | |
| Name of the Dept:: **Commerce** | |
| Course Title: **Introduction to Export Marketing-II** | |
| Course Code: BCC604 | Course Level: 5.5 |
| Type: Theory and Practical | |
| Course Credit: 4 credits | |
| Hours Allotted: 60 Hours | |
| Marks Allotted: 100 Marks | |

Course Objectives:

- To familiarize learners with export marketing planning, including product, branding, packaging, pricing, and promotion decisions.
- To develop understanding of export channels and logistics, including transport, insurance, and international pricing terms.
- To provide knowledge of export finance and payment methods, including letter of credit and institutional support.
- To equip learners with practical knowledge of export procedures and documentation.

**Course Outcomes (CO):**

CO1: Learners will be able to define, describe and explain export marketing planning decisions related to product, branding, packaging, pricing, and promotion in international markets.

CO2: Learners will be able to explain and analyze export channels and logistics management, including transport selection, insurance, and application of international pricing terms.

CO3: Learners will be able to interpret and analyze export finance methods, payment procedures, and evaluate the role of financial institutions in export transactions.

CO4: Learners will be able to identify, apply and evaluate export procedures, customs formalities, and essential documentation required for successful export operations.

**Description of the course:**

This course provides comprehensive knowledge of Export Marketing and its practical application in international trade. It covers export marketing planning, including product, branding, packaging, pricing, and promotion strategies. The course explains export channels, logistics management, international commercial terms, and export pricing. It also deals with export finance, payment methods, and the role of financial institutions in supporting exporters. Further, the course provides practical understanding of export procedures, customs formalities, and essential documentation required for successful export operations.

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

| **Module No.** | **Content** | **Hours** |
|---|---|---|
| I | **Export Marketing Planning and Promotion**<br>● Planning for Export Marketing with regards to Product, Branding, Packaging,Need for Labelling and Marking in Exports, Factors determining Export Price;Objectives of Export Pricing.<br>● Sales Promotion Techniques used in Export Marketing; Importance Of Trade Fairs and Exhibitions; Benefits of Personal Selling, Essentials of Advertising in Export Marketing; E-Marketing techniques in export | 15 |

| | | |
|---|---|---|
| II | **Export Channels, Logistics and Export Finance – I**<br>● Direct and Indirect Exporting Channel Distinction between Direct and Indirect Exporting Channels, Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing.<br>● International Commercial (INCO) Terms, Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation | 15 |
| III | **Export Finance – II**<br>● Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade<br>● Features of Pre-Shipment and Post shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance<br>● Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Exporting and Contemporary Issues in Export Marketing. | 15 |
| IV | **Export Procedure and Documentation**<br>● Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection<br>● Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Realisation of exports procedure-shipment Procedure for Realization of Export Proceeds.<br>● Importance of - Commercial Invoice cum Packing list, Bill of Lading/Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin | 15 |
| Total Hours | | **60** |

**References:**
**Scheme of Examination**


- Export Policy Procedures& Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- International Business, K. Aswathappa,McGraw-Hill Education (India) Pvt. Ltd.,6th Edition
- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II


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

**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.** | **Semester: VI** |
|---|---|
| Course Category/Vertical: Minor | |
| Name of the Dept: Economics | |
| Course Title: Business Economics: International Economics | |
| Course Code: BCE605 | Course Level:5.5 |
| Type: Theory | |
| Course Credit: 4 credits | |
| Hours Allotted: 60 Hours | |
| Marks Allotted: 100 Marks | |
| **Course Objectives :**<br>**1:** To familiarise students with the fundamental theories of international trade and explain the concepts of terms of trade and gains from trade.<br>**2:** To develop an understanding of commercial trade policies, including free trade, protectionism, tariff and non-tariff barriers, and the objectives of international economic integration.<br>**3:** To provide knowledge about the structure of the Balance of Payments, causes of disequilibrium, corrective measures, and the role of international economic organisations such as the WTO.<br>**4:** To equip students with an understanding of the foreign exchange market, exchange rate determination theories, and the role of the central bank in exchange rate management. | |
| **Course Outcomes (CO)**<br>**CO1:** Students will be able to explain and critically analyse the classical and modern theories of international trade, terms of trade, and gains from trade.<br>**CO2:** Students will be able to evaluate different commercial trade policies, tariff and non-tariff barriers, and distinguish between various forms of international economic integration.<br>**CO3:** Students will be able to analyse the structure of the Balance of Payments, identify causes of disequilibrium, and suggest appropriate corrective measures, along with understanding the functions of the WTO. | |

| | |
|---|---|
| **CO4:** Students will be able to understand the functioning of the foreign exchange market, determine exchange rates using different theories, and assess the role of the central bank in exchange rate management. | |
| **Description of the course:** | This course introduces students to the fundamental concepts and theories of international trade and global economic relations. It covers classical and modern trade theories, terms of trade, and gains from international trade. The course also examines commercial trade policies, including free trade, protectionism, tariffs and non-tariff barriers, and forms of international economic integrations. It further explains the structure and disequilibrium of the Balance of Payments and the role of international economic organisations like the WTO. Additionally, the course explores the foreign exchange market, exchange rate determination, and the role of central banks in exchange rate management. |

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

| Unit No. | Content | Hours |
|---|---|---|
| I | **Module 1: Introduction to International Trade**<br>● Theories of International Trade – Smith's Theory of Absolute Costs (to cover briefly), Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory<br>● Terms of Trade - Types and Limitations.<br>● Gains from International trade - Reciprocal Demand and Offer Curves. | 15 |
| II | **Module 2: Commercial Policy**<br>● Commercial Trade Policy – Free Trade and Protectionist policy - Advantages and Disadvantages<br>● Tariff and Non-tariff Barriers: Meaning and Types<br>● International Economic Integration – Types and Objectives - EU and Brexit, ASEAN and SAARC | 15 |

| | | |
|---|---|---|
| III | **Module 3: Balance of Payments and International Economic Organisation**<br>● Balance of Payment: Meaning, Structure and Types of Disequilibrium<br>● Causes and measures (monetary and non-monetary) to correct the disequilibrium in the Balance of Payments. To cover one hypothetical BoP statement from the RBI bulletin.<br>● WTO- Principles and functions, Recent Developments in TRIPS, TRIMS and GATS. | 15 |
| IV | **Module 4: Foreign Exchange Market**<br>● Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange<br>● Purchasing Power Parity Theory, Spot and Forward Exchange Rates<br>● Exchange Rate Systems: Fixed and Flexible - Managed flexible exchange rate system of India, Role of Central Bank in foreign exchange rate management. | 15 |
| | **Total Hours** | **60** |

**References:**


1. Salvatore, D. International Economics. Wiley.
2. Bo, Sodersten & Reed, G. International Economics. Macmillan.
3. Krugman, P. R., Obstfeld, M. & Melitz, M. International Economics: Theory and Policy. Pearson.
4. Carbaugh, R. J. International Economics. Cengage Learning.
5. Cherunilam, F. International Economics. McGraw-Hill Education.
6. Mannur, H. G. International Economics. Vikas Publishing House.
7. Jhingan, M. L. International Economics. Vrinda Publications.
8. Government of India. Economic Survey (Latest Issue).
9. World Trade Organisation – Annual Reports and Trade Statistics.

**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<br>(From Module 1) | Attempt any two (out of 3)<br>A)<br>B)<br>C) | 15 Marks |
| Q. 2<br>(From Module 2) | Attempt any two (out of 3)<br>A)<br>B)<br>C) | 15 Marks |
| Q. 3<br>(From Module 3) | Attempt any two (out of 3)<br>A)<br>B)<br>C) | 15 Marks |
| Q. 4<br>(From Module 4) | Attempt any two (out of 3)<br>A)<br>B) | 15 Marks |
| | C) | |