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 **BFF301** **BFC302**	Cost Accounting – III Management Accounting – III	4 4	**Major BFF401** **Major BFA402**	Cost Accounting – IV Management Accounting – IV	4 4
Minor **BFM303**	Internal Controls System – II	4	**Minor** **BFI403**	Internal Control Systems – III	4
Open Elective **BFB304** **BFD304**	Consumer Behavior Data analysis with Excel	2	**Open Elective** **BFW404** **BFE404**	Web Technology E Commerce and Digital Marketing	2
VSC **BFS305** **BFB305**	Financial Accounting – III / Fundamentals of Stock Market	2	**SEC** **BFP405** **BFT405**	Portfolio Management / Product and TQM	2
AEC **BFH306/BFM 306**	Hindi – 1/Marathi - 1	2	**AEC** **BFH406/BFM 406**	Hindi – 2/Marathi - 2	2
FP **BFFP307**	FP	2	**CEP** **BFCP407**	CEP	2
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
Sheth J.T.T College of Arts,
(Autonomous) Thane (W)

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: BFF301	**Course Level: 4.5**
Course Credit: 04	**Total Marks: 100**
Course Objectives: **1**: To understand cost and variance analysis techniques for evaluating business performance. **2:** To develop the ability to analyze and interpret variances in materials, labor, overhead, and sales. **3:** To explore responsibility centers and performance evaluation methods in management accounting. **4:** To apply transfer pricing and performance measurement techniques to optimize financial decision-making.	
Course Outcomes (CO): **CO 1:** Student will be able to understand cost variances, performance measures, and the role of responsibility centers in financial control. **CO 2**: Student will be able to Compute and analyze direct material, labor, overhead, and sales variances for decision-making. **CO 3 :** Student will be able to evaluate financial performance using transfer pricing, **CO 4:** Student will be able to understand ROI, and multiple performance measures.	
Description of the course:	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. 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. .

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

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 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: BFC302	**Course Level: 4.5**
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	**Budget Methodologies** • 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	**Annual Profit Plan and Budget Preparation** • 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	**Ongoing Budgetary Reporting** • Monitoring budget performance and variance analysis. Reporting mechanisms and communication of budget outcomes. • Addressing common budgeting calculation queries and adjustments.	15
IV	**Top-Level Planning and Analysis** • 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"

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: Minor	
Name of the Dept: B.Com. (Accounting & Finance)	
Course Title: Internal Control System – II	
Course Code: BFM303	**Course Level: 4.5**
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** • 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** • 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** • 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** • 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

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

<table>
<tr><td colspan="2">Programme Name:B.Com. (Accounting & Finance) + CMA (US) Semester: III</td></tr>
<tr><td colspan="2">Course Category: Open Elective</td></tr>
<tr><td colspan="2">Name of the Dept.: B.Com. (Management Studies)</td></tr>
<tr><td colspan="2">Course Title: Consumer Behavior</td></tr>
<tr><td colspan="2">Course Code: BFB304 Course Level:4.5</td></tr>
<tr><td colspan="2">Course Credit: 2 credits</td></tr>
<tr><td colspan="2">Hours Allotted: 30 Hours</td></tr>
<tr><td colspan="2">Marks Allotted: 50 Marks</td></tr>
<tr><td colspan="2">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</td></tr>
<tr><td colspan="2">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</td></tr>
<tr><td>Description of the course:</td><td>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</td></tr>
</table>

Unit No.	Content	**Hours**
I	**Introduction to Consumer Behavior** • 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	**Individual Determinants of Consumer Behaviour** • Consumer Needs &Motivation (Theories - Maslow, Mc Cleland). • 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 byDavid L. Mothersbaugh and Delbert I. Hawkins

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: Open Elective	
Name of the Dept.: Science and Technology	
Course Title: Data Analysis with Excel	
Course Code: BFD304	Course Level: 4.5
Course Credit: 2 credits	
Hours Allotted:30 Hours	
Marks Allotted: 50 Marks	

Course Objectives:

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.

2: To equip students with advanced Excel tools and techniques for deeper data analysis, including pivot tables, advanced functions, and more sophisticated data visualizations.

Course Outcomes:

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.

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.

Description of the course:

This course on Data Analysis with Excel is designed to equip students with essential skills for performing data analysis using Excel, ranging from basic to advanced techniques. The first module focuses on the fundamental tools in Excel, including data entry, basic statistical functions, and simple data visualizations like charts and graphs. Students will learn how to manage data effectively, use functions like SUM and AVERAGE, and understand basic descriptive statistics. The second module introduces more advanced techniques, including advanced Excel functions like VLOOKUP and INDEX, as well as the creation of pivot tables and charts for deeper data analysis.

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

Unit No.	Content	Hours
I	**Introduction to Excel and Basic Data Analysis Introduction to Excel** • Overview of Excel interface • Basic functions (SUM, AVERAGE, COUNT, etc.) • Formatting cells, rows, and columns **Data Entry and Management** 1.1 Data types, importing/exporting data 1.2 Sorting and filtering data	15

	1.3 Using tables and ranges **Basic Statistical Functions** 1.1 Mean, median, mode, variance, standard deviation 1.2 Basic descriptive statistics **Data Visualization** 1.1 Creating and customizing charts (bar, line, pie charts) 1.2 Introduction to conditional formatting 1.3 Creating dashboards for data visualization	
II	**Advanced Data Analysis Techniques in Excel** **Advanced Excel Functions** 2.1 Lookup functions (VLOOKUP, HLOOKUP, INDEX, MATCH) 2.2 Nested functions and array formulas 2.3 IF, COUNTIF, SUMIF, and other conditional formulas **Pivot Tables and Pivot Charts** 2.1 Creating and customizing pivot tables 2.2 Analyzing large datasets with pivot charts 2.3 Grouping data in pivot tables **Advanced Data Visualization** 2.1 Using advanced chart types (scatter plot, histograms, etc.) 2.2 Creating interactive dashboards with slicers 2.3 Using spark lines for data trends	15
	Total Hours	**30**

References:

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

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: VSC	
Name of the Dept.: Bachelors of Accounting and Finance	
Course Title: Financial Accounting – III	
Course Code: BFS 305	**Course Level: 4.5**
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives: **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. **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.	
Course Outcomes : **CO1**: Students will be able to explain the principles of internal controls, transaction controls, system security measures and implement internal control systems **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	
Description of the course:	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.

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

Unit No.	Content	Hours
I	**Accounting for Income Taxes and Leases** • 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** • 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

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: Vocational Skill Course	
Name of the Dept.: B.Com.(Accounting & Finance)	
Course Title: Fundamentals of Stock Market	
Course Code: BFB305	Course Level:4
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives: 1. To introduce students to the structure and functioning ofstock markets. 2. To provide knowledge ofdifferent 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:	The Course provide a strong foundation in investment principles if Capital Market .It also inculcate knowledge of asset allocation, and risk-return trade-offs It enables learner to analyze securities, construct efficient portfolios, and apply modern portfolio theory and to equip students with tools for portfolio construction, diversification, and risk management. The learner will understand Global SEBI regulation

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

Unit No.	Content	Hours
I	**Introduction to Stock Market** • Basics of Financial Markets (Primary & Secondary Markets) • Role of Stock Exchanges (NSE, BSE, NYSE, etc.) • KeyMarket Participants (Investors, Traders, Brokers, Regulators) • SEBI and Regulatory Framework • How the Stock Market Works	15
II	**Financial Instruments & Risk Management** • Equity Shares (Common & Preferred) and IPO • Bonds & Debentures • Mutual Funds & ETFs • Derivatives (Futures & Options - Basics) • Risk Management -Meaning, Features and Importance • Types of Risks (Financial, Operational, Strategic, Compliance)	15
	Total Hours	30

References:

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

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 and Finance)+CMA(US) Semester: III	
Course Category: AEC	
Name of the Dept: Humanities	
Course Title: हिंदी भाषा व्यावहारिक प्रयोग (1)	
Course Code: BFH306	Course Level: 4.5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	
Course Objectives: १) विद्यार्थियों को राजभाषा हिंदी का विविध ज्ञान प्रदान करना। २) विद्यार्थियों को संज्ञाविद का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान प्रदान करना।	
Course Outcomes (CO): CO1: विद्यार्थियों को राजभाषा हिंदी का ज्ञान प्राप्त होगा, हिंदी दक्षता प्राप्त होगी। CO2: विद्यार्थियों को हिंदी-संज्ञाविद का ज्ञान प्राप्त होने के साथ भाषा के शुद्ध, व्यावहारिक रूप का ज्ञान होगा।	

Description of the course:	भाषा का जीवन में अत्यंत महत्त्व होता है। जीवन और भाषा का चोली-दामन का संबंध है। जब हमारी भाषा मधुर और सार्थक होती है तो श्रोता पर विशिष्ट प्रभाव पड़ता है। भाषा का यदि सही और सार्थक रूप से प्रयोग किया जाए तो मनुष्य जीवन में कई सफलताएँ प्राप्त कर सकता है। इसी भाषा के माध्यम से हम भी दूसरों को अपनी ओर आकर्षित भी करते हैं। वर्तमान युग में रोजगार के क्षेत्र में बहुत से क्षेत्र भाषा से जुड़े हैं, जिनके माध्यम से विद्यार्थी इनका लाभ उठा सकते हैं। भाषाई क्षमता से ही व्यक्तित्व का विकास होता है। आज डिजिटल युग में अभिव्यक्ति के कई माध्यमों का प्रसार हुआ है, इन माध्यमों में भाषा ही विशेष तत्त्व है जो हमारी अभिव्यक्ति को दूसरों तक पहुँचाकर जगत को अवगत कराती है। भाषा का महत्त्व हर समय, हर माध्यम में होता है, किन्तु भाषा का सार्थक रूप से प्रयोग आज

	बहुत आवश्यक 5ै | आज हिंदी विशिष्टीय क्त प्रयोग में लाई जा रही 5ै , तकनीकी , रचना प्रौद्योहगक कौशल मीहिया , राजनीहत की भाषा हिंदी बन चुकी 5ै |
	जीवन में कई क्षेत्रों में व्याव5ाररक क्त 5में अनी भाषा क हलक्तत स्वरूप ककायो को कना 5ोता 5 ऐ में कायभ दक्षता म5त्त्व ती 5ै | हिंदी भाषा में व्याव5ाररक प्रयोग को केंद्र में क इन्ही 5लु को ध्यान में त हुए इ ाठ्यक्रम का गठन हकया गया 5ै | 5म हिंदी भाषा को 5ी शुद्ध में प्रयोग क अहभव्यक्त को फल बनाए हबना व्याकरण क य5 भा 5ै | इ दृष्टी ाठ्यक्रम वाभहधक लाभकािी ह द्ध5ोगा|

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

Unit No.	Content	Hours

I	इकाई - १ व्याख्यान १५ क्र विट २ १. वे े दी भाषा : सामान्य पररचय २. राजभाषा वे े दीस ि े `ि ावेनक म त्त्व ३. ि िोमाला : स्वर ि `व्य जन ४. शब्द भ`द : सामान्य पररचय (स ज्ञ ाविद)	15
II	इकाई - २ व्याख्यान १५ क्र विट -०२ १. ि ाक्य : सामान्य पररचय २. ि े ितनी : शुद्धतो केा प्रय ग ि - सेाि े ि े े ावेनयो े ा ा ेस - ३. कारक ि `विरावमचह्न ४.पत्रल`खन : (ि े ाई, वेनम त्र , सुझाि ,वेशकायत, िभार , ि ि ेदन , RTI ल`खन)	15
	Total Hours	30

References:

ि◌ं दभभिंथ

१. बाबि◌ं◌ं◌◌ाम क्स`ना : ◌ं◌ामान्य भाषा हवज्ञान , हि◌ं◌ं`दी ◌ं◌ाह5त्य म्म`लन ,प्रयाग

२. कामताप्र ◌ं◌ाद गुरु हहि◌ं◌ं`दी व्याि◌ंकण, लोकभाि◌ं◌ं`ती प्रकाशन इलाहि◌ं◌ाबाद

३. आचायभ द`वेंद्र नाथ शमाभ - भाषा हवज्ञान की भहमका , ि◌ं◌ं◌◌ाधाकृष्ण प्रकाशन ,हदल्ली

४. भाषा हवज्ञान िएव`भाषा शास्त्र - िकहलद`व हदव`दी ,हवश्वहवद्यालय प्रकाशन , वि◌ं◌ं◌◌ाण ◌ी

५. भोलानाथ हतवाि◌ं◌ं◌◌ी - भाषा हवज्ञान , हकताब म5ल , इला5◌ं◌ाबाद

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: व्यावहाररक ि◌ं◌मराठी	
Course Code: BFM306	Course Level: 4.5
Type: Theory / Practical	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	

Course Objectives:

१) वववववध काययक्रम व घटनाप्र ◌ंगीच्या भाषणाच◌े ननव◌ेदनाच◌े स्वरूप मजावन ◌ं◌ागण

२) प्रभावी भाषण ननव◌ेदिनकण्या ◌ं◌ाठी आवश्यक अ णाऱ्या क्षमता आणण त◌ंत्राचा पररचय करून द◌ेण◌े.

३) प्रत्यक्ष भाषण ननव◌ेदन ि◌ंकण्याची ध◌ंीउपलब्ध करून द◌ेण.

४) कायायलयीन ल◌ेखन व्यवहाि◌ं◌ं◌े स्वरूप मजावन ◌ं◌ाग◌ेण◌े.

५) कायायलयीन पत्र व्यवहाि◌ं◌ं◌े ◌ं◌ं◌ाच◌े स्वरूप मजावन ◌ं◌ाग◌ेण◌े.

६) प्रभावी कायायलयीन ल◌ेखना ◌ं◌ाठी आवश्यक अ णाऱ्या क्षमता आणण त्यं◌ा◌ापररचय करून द◌ेण◌े.

Course Outcomes (CO):

CO1: प्रभावी कायायलयीन लखन आणण पत्रव्यवहाि◌ं◌ं◌े ◌ं◌ं◌ा ◌ं◌ाठी आवश्यक अ णाऱ्या क्षमता आणण तत्र◌ं◌ाचापररचय होईल.

CO2: प्रभावी भाषण, ननव◌ेदन ि◌ंकण्या ◌ं◌ाठी आवश्यक अ णाऱ्या क्षमता आणण त◌ंत्राचा पररचय होईल.

Description the course:	िािाष्टरीय शैक्षणणक धोिण २०२० नु िपदवीच्या द्ववतीय वषायतील त्रात क्षमता ववक न अभ्या क्रम या शीषयकातगयत आधुननक भाषच अध्ययन अननवायय िकण्यात आल आह. आधुननक भितीय भाषचा िप्रुत अभ्या क्रम व अध्ययन प्रामुख्यान भावषक क्षमता ववक न केंद्री अ व अ ही या धोि णात नमद िकण्यात आलल आह. त्यामुळ या अभ्या पत्रत्रक च्या अध्ययनातन ववद्याथभयाना भावषक कौशलयाचा तपशीलवाि पररचय करून दण व ती आत्म त िकण्याची धी उपलब्ध करून दण अभभप्रत आह. या पाश्वयभ मीिव लखन कौशलय अतगयत उपयोजजत लखन कौशलय आणण कायायलयीन पत्रव्यवहाि च कौशलय या अभ्या पत्रत्रक त अपक्षक्षत आह. कायायलयीन लखन व्यवहाि आणण पत्रव्यवहाि या अभ्या पत्रत्रक त भशकवला जाईल. त च भाषण कौशलय या भावषक कौशलयाचा पररचय करून दणािी ही अभ्या पत्रत्रका आह. या अभ्या पत्रत्रक च अध्ययन िकणाऱ्या ववद्याथभयामध्य भाषण कौशलयाची जाण व क्षमता ववकभ त होईल ह लक्षात घऊन िप्रुत अभ्या पत्रत्रक ची आखणी िकण्यात आली आह.

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

Unit No.	Content	Hours
I	**घटक १ : ल`खन कौशल्य` (कायाालयीन ल`खन वे पत्रव्यव्यहार)**  १) इिवतृित्त ल`खन **२) अर्◌े ◌े◌ा ल`खन (न करीसाठी)**	15

	३) पत्रात्मक ल`खन ( शुभ`च्छा, तनम`त्रण) (६० भमननटाच्याएक ण१५ताभ काश्रयाकन१)	
II	**घटक २ : भाि षक कौशल्य (भाि ण)** **१) भाि ण: स`कल्पना, स्वरूप व`शशष्ट्य`, प्रकार** **२) भाि षक कौशल्य उपय नन- पूवेाि यारी, स`हिहा** **(शलखखख/मौखखक), काल-पररस्स्व ि ी भान, भाि षक** **अ`िगक वेािगक कौशल्य`** (६० भमननटाच्याएक ण१५ताभ काश्रयाकन१)	15
	Total Hours	30

References:

१) प्रशा ननक ल`खन, भाषा `चालनालय, म्हिाष्टर शा न, मं` बई १९६६

२) व्यावहाररक िमाठी, ल. िा. निभ ाबािदक, भाषा ववका `शोधन`स्था, कोलहापि` २०२३

३) भावषक जयन आणण उपयोजन, िाजन गव , दयाय प्रकाशन, पुण` २०१२

४) वैतखी : भाषा आणण भाषा व्यवहाि` , स्नहवधयन 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: BFN 308	**Course Level: 4.5**
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	

Course Objectives:

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

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.
.

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.

Relevance and Usefulness:

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.
Interest and Connection with Other Courses:

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).

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: 4.5
Type: Theory	
Course Credit: 2 credits	
Hours Allotted: 30 Hours	
Marks Allotted: 50 Marks	

Learning Objectives:

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), Kapalbhati (Cleansing Breath Technique), Suryanamaskar (Sun Salutation) B) Chandrabhedan Pranayama (Left Nostril Breathing), Surya Bhedana Pranayama (Right Nostril Breathing), Sakshi Bhav (Witness Consciousness)	**15**
II	**Practical** A) Padmasana (Lotus Pose), Parvatasana (Mountain Pose), Janushirasana (Head-to-Knee Forward Bend), Ustrasana (Camel Pose), Veerbhadrasana (Warrior Pose), Trikonasana (Triangle Pose), Vrikshasana (Tree Pose), Ardha Naukasana (Half Boat Pose) B) Ardha Shalabhasana (Half Locust Pose), Makarasana (Crocodile Pose), Ardha Dronasana (Half Warrior Plank), Ardha Pavanmuktasana (Half Wind-Relieving Pose), Utthita Ekpadasana (Extended One-Leg Pose)	**15**
	Total Hours	**30**

References:

1. G. V Kadam - Yoga Life Sutra, Girish Vasant Kadam (2012)
2. ajayoga - Swami Vivekananda - Ramakrishna Ashrama Publications
3. C.D. Sharma: Critical Survey of Indian Philosophy, Motilal Banarsidass Publications 2003

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