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Janardan Bhagat Shikshan Prasarak Sanstha's

CHANGU KANA THAKUR

**ARTS, COMMERCE AND SCIENCE COLLEGE, NEW PANVEL
(AUTONOMOUS)**

Re-accredited 'A+' Grade by NAAC (3rd Cycle - CGPA 3.61)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai



Janardan Bhagat Shikshan Prasarak Sanstha's

CHANGU KANA THAKUR

Arts, Commerce and Science College, New Panvel (Autonomous)

Re-accredited A+ Grade by NAAC (Third Cycle-CGPA-3.61)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai

As per National Education Policy - 2020

**Title of the Programme
Bachelor of Commerce
(Faculty of Accountancy)**

**Syllabus for F.Y. B. Com. (Accountancy)
Semester I and II**

(With effect from the academic year 2024-25)

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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Arts, Commerce and Science College, New Panvel (Autonomous)

As per National Education Policy - 2020

Sr. No.	Heading	Particulars
1	Title of program	F.Y.B.COM
2	Eligibility	12 th passed of all recognized Board
3	Duration of program	1 Year
4	Intake Capacity	240
5	Scheme of Examination	For 4 credits course – 60:40 For 2 Credits Course – 30:20
6	Standards of Passing	For 4 credits course 40 marks (Internal 16 marks & External 24 marks) For 2 Credits Course Overall passing 20 marks
7	Semesters	2
8	Program Academic Level	U.G
9	Pattern	Semester (60:40)
10	Status	Revised
11	To be implemented from Academic Year	Academic Year 2024-25

Signature of
Prof. (Dr.) S.B. Yadav
Head, Department of Accountancy
Changu Kana Thakur
A.C.S. College, New Panvel
(Autonomous)

Signature of
Prof. (Dr.) S.K. Patil
Principal
Changu Kana Thakur
A.C.S. College, New Panvel
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Arts, Commerce and Science College, New Panvel (Autonomous)

Bachelor of Commerce (B.Com.) Programme

Preamble of the Syllabus

Bachelor of Commerce (B.Com.) is a under graduation course of department of Accountancy, Changu Kana Thakur Arts, Commerce & Science college, New Panvel (autonomous). The Choice Based Credit System to be implemented through this curriculum would allow students to develop knowledge in different areas of Commerce and enhance decision making abilities which help the learners to become competent and face the competitive environment. This syllabus is prepared to give the sound knowledge and understanding of Accountancy to undergraduate students at first year of the B.Com. Degree course. The goal of the syllabus is to empower the learners and enable them to develop a strong footing in the fundamentals of commerce and Accountancy, so that they fit into the challenging business environment as intellectually active, socially responsible citizens always ready for continuous personal and professional growth to fit into the challenging business environment.

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Abbreviations Used

- POs : Program Outcomes
- PS : Program Structure
- PSOs : Program Specific Outcomes
- COs : Course Outcomes
- TLP : Teaching-Learning Process
- AM : Assessment Method
- DSC : Discipline Specific Core
- DSE : Discipline Specific Elective
- GE : Generic Elective
- OE : Open Elective
- VSC : Vocational Skill Course
- SEC : Skill Enhancement Course
- IKS : Indian Knowledge System
- AEC : Ability Enhancement Course
- VEC : Value Education Course
- OJT : On Job Training (Internship)
- FP : Field project
- CEP : Community engagement and service
- CC : Co-curricular Courses
- RM : Research Methodology
- RP : Research Project
- MJ : Major Course
- MN : Minor Course



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CHANGU KANA THAKUR**Arts, Commerce and Science College, New Panvel (Autonomous)****Program Outcomes (POs)**

PO No.	POs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PO-1	Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.	Disciplinary knowledge
PO-2	Develop ability to express thoughts and ideas effectively in writing and oral related to business communication.	Communication Skills
PO-3	Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.	Critical thinking
PO-4	Ability to think rationally, analyze situations and solve problems adequately.	Problem solving
PO-5	Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.	Research-related skills
PO-6	To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.	Cooperation/Team work
PO-7	Ability to critically analyze, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.	Scientific reasoning
PO-8	Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.	Information/digital literacy
PO-9	Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.	Self-directed learning
PO-10	Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.	Multicultural competence
PO-11	Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings	Social Interaction

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Program Specific Outcomes (PSOs)

PSO No.	PSOs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PSO-1	NA	-
PSO-2	NA	-
PSO-3	NA	-
PSO-4	NA	-
PSO-5	NA	-

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for F.Y.B.Com. (Accountancy) Semester I and II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Structure

Semester I	Credits	Semester II	Credits
Discipline Specific Course (DSC) Courses (Major)		Discipline Specific Course (DSC) Courses (Major)	
Accountancy and Financial Management -I	04	Accountancy and Financial Management -II	04
Open Elective Course		Open Elective Course	
--	--	Fundamentals of Accountancy	02
*Skill Enhancement Courses (SEC)		*Skill Enhancement Courses (SEC)	
Personal Financial Planning-I	02	Personal Financial Planning-II	02
Total Credits	06	Total Credits	08

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Syllabus for F.Y.B.Com. (Accountancy) Semester I

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UCM1AF1

Course Title : Accountancy and Financial Management-I

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	I. Remembering: Define the accounting standards.
CO-2	III. Applying: Solve LLP concern final account.
CO-3	VI. Creating: Design departmental final account.
CO-4	V. Evaluating: Assess Bank Balance and Cash Balance

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UCM1AF1

Course Title : Accountancy and Financial Management-I

Sr. No.	Modules	No. of Lectures
1	Ind AS 16 – i.e. Property, Plant and Equipment Depreciation – Straight Line and Written Down Value Method	15
2	Final Accounts of Limited Liability Partnership [LLP]	15
3	Departmental Accounts	15
4	Bank Reconciliation Statement (BRS)	15
Total		60

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Sr. No.	Modules / Units
1	Ind AS 16 – i.e. Property, Plant and Equipment
	<ul style="list-style-type: none">• Ind AS 16 – i.e. Property, Plant and Equipment• Depreciation – Problems based on Straight Line and Written Down Value Method
2	Final Accounts of Limited Liability Partnership [LLP]
	<ul style="list-style-type: none">• Statutory provisions• Final accounts of LLP with all standard adjustments.
3	Departmental Accounts
	<ul style="list-style-type: none">• Meaning of Departmental Accounts• Basis of Allocation of Expenses and Incomes/Receipts• Inter Departmental Transfer: at Cost Price and Invoice Price• Stock Reserve• Departmental Trading and Profit & Loss Account and Balance Sheet
4	Bank Reconciliation Statement (BRS)
	<ul style="list-style-type: none">• Meaning and use of BRS• Practical problem based on BRS



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for F.Y.B.Com. (Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UCM2AF2

Course Title : Accountancy and Financial Management-II

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	I. Remembering: Define the conversion method in incomplete records of accounting.
CO-2	VI. Creating: Construct the Branch Profit or Loss
CO-3	I. Remembering: Define the accounting standards.
CO-4	VI. Creating: Build new company in tally ERP 9.

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UCM2AF2

Course Title : Accountancy and Financial Management-II

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	15
2	Branch Accounts	15
3	Inventory Valuation	15
4	Accounting In Computerized Environment	15
	Total	60

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Sr. No.	Modules / Units
1	Accounting from Incomplete Records
	<ul style="list-style-type: none">• Introduction• Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)
2	Branch Accounts
	<ul style="list-style-type: none">• Meaning/ Classification of branch• Accounting for Dependent Branch not maintaining full books.• Debtors method, Stock and debtors method.
3	Inventory Valuation
	<ul style="list-style-type: none">• Meaning of inventories Cost for inventory valuation• Inventory systems: Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance• Methods of Stock Valuation as per Ind AS – 2:• FIFO and Weighted Average Method Computation of valuation of inventory as on balance sheet date: If inventory is taken on a date after the balance sheet or before the balance sheet
4	Accounting In Computerized Environment
	<ul style="list-style-type: none">• Manual vs Computerized Accounting System• Tally ERP 9• Creation of company• Group• Ledger



Reference Books

Accountancy and Financial Management

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwikh, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shegal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee, M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

For Major Courses (100 Marks)

The performance of the learners shall be evaluated into two components, as the first component by 'Continuous Internal Assessment (CIA)' with 40% marks and as the second component by conducting the 'Semester End Examinations (SEE)' with 60% marks. The allocation of marks for the Continuous Internal Assessment (CIA) and Semester End Examinations are as shown below:

A) Continuous Internal Assessment (CIA): 40 %

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected units of the courses /Case studies / Test based on tutorials /Book Review /Poetry Appreciation/ Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibition of leadership qualities in organizing related academic activities	05 Marks

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Question Paper Pattern

(Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/True or False/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

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B) Semester End Examination (SEE): 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern

1. There shall be four/five questions each of 15/12 marks (30/24 marks with internal options).
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



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Question Paper Pattern

Maximum Marks: 60

Questions to be set: 4

Duration: 2 Hrs

All Questions are Compulsory Carrying 15 Marks each.

QuestionNo	Particular	Marks
Q-1	Practical Question OR	15 Marks
Q-1	Practical Question	15 Marks
Q-2	Practical Question OR	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question OR	15 Marks
Q-3	Practical Question	15 Marks
Q-4	(a) Theory Question (b) Theory Question OR	8 Marks 7 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for F.Y.B.Com. (Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UOE2FOA

Course Title : Fundamentals of Accountancy

Course Type: Open Elective (OE)

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	I-Remembering: Define Accountancy and its various concepts.
CO-2	II. Understanding: Understanding the financial statements

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Syllabus for F.Y.B.Com. (Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UOE2FOA

Course Title : Fundamentals of Accountancy

Sr. No.	Modules	No. of Lectures
1	Introduction to Accountancy	10
2	Analysis of Financial Statements	20
	Total	30

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Sr.No	Modules / Units
1	Introduction to Accountancy
	<ul style="list-style-type: none">• Meaning, Definition, Objectives, and Importance of Accountancy• Qualitative characteristics of accounting information• Basic Accounting Terminologies• Branches of Accounting• Users of financial information
2	Analysis of Financial Statements
	<ul style="list-style-type: none">• Accounting Cycle – Basics• Format of Financial Statements (as per schedule III of Indian Companies Act, 2013)• Analysis of Financial Statements of Commercial and Non-commercial organizations• Ratio analysis (Basic)

Reference Books

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
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- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.

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- Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting by
- Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
- Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
- Management Accounting by Khan and Jain, Tata McGraw Hill
- Practical Costing by P C Tulsian, Vikas New Delhi
- Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
- Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt.Ltd.
- A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt.Ltd.
- Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

❖ For Open Elective Courses (OE) (50 Marks)

The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

A. Continuous Internal Assessment (CIA): 40 % 20 Marks

Sr. No.	Particular	Marks
01	One project / case study / Test based on Practical skills/test based on tutorials (Workbook)/ Open book test based on curriculum to be assessed by the teacher concerned	20 Marks

B. Semester End Examination (SEE): 60 % 30 Marks

- Duration: The examination shall be of 1 hour's duration.

Question Paper Pattern

Theory question paper pattern

1. There shall be two/three questions each of 15/10 marks.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for F.Y.B.Com. (Accountancy) Semester I

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : USEC1PF1

Course Title : Personal Financial Planning-I

Course Type: Skill Enhancement Course (SEC)

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
CO-1	II-Understanding: Identify Personal Financial Planning factors.
CO-2	V-Evaluating: Decide Life Insurance Avenues in Personal Financial Planning.

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Syllabus for F.Y.B.Com. (Accountancy) Semester I

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : USEC1PF1

Course Title : Personal Financial Planning-I

Sr. No.	Modules	No. of Lectures
1	Basics of Personal financial planning	12
2	Life insurance planning	13
	Total	25

Sr. No.	Modules / Units
1	Basics of Personal financial planning
	Personal financial planning – meaning, objectives, process or steps, Factors affecting personal Financial Decision The concept of Time Value of Money and its application in financial planning. Financial goals and activities for various life situations.
2	Life insurance Planning
	Life insurance – tools for financial planning, different schemes and their implications, benefits and limitations The Housing Decision – factors to be considered, modes of finance, benefits and limitations, procedural and legal aspects.

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for F.Y.B.Com. (Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : USEC2PF2

Course Title : Personal Financial Planning-II

Course Type: Skill Enhancement Course (SEC)

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	II-Understanding: Identify Personal Tax planning factors.
CO-2	V-Evaluating: Decide Investment Avenues in personal Financial Planning.

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Syllabus for F.Y.B.Com. (Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : USEC2PF2

Course Title : Personal Financial Planning-II

Sr. No.	Modules	No. of Lectures
1	Personal Tax planning	12
2	Other Investment Avenues	13
Total		25

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Sr.No	Modules / Units
1	Personal Tax planning
	Personal tax planning – basics of tax assessment for an individual, deductions, and reliefs available to an individual, avenues for tax savings for an individual.
2	Other Investment Avenues
	Other investment avenues such as stocks, bonds, mutual funds, real estate, etc., and financial planning Various financial institutions and modes of personal financing.

Reference Books:

Personal Financial Planning-I/II

1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor , Les R. Dlabay ,Robert J. Hughes, TMH
2. 16 Personal Finance Principles Every Investor Should Know by Manish Chauhan, Network 18
3. Simplified Financial Management by Vinay Bhagwat, The Times Group



Scheme of Examination

Faculty of Commerce

(Under-graduate Programmes)

➤ **For Skill Enhancement Courses (SEC) (50 Marks)**

The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

A) Practical Examinations (PE)/Field Work (FW)/Test Based on Tutorials:40 % 20 Marks

Journal/Lab book/workbook, Viva Voce	05 Marks
Practical/Laboratory Work/field work/Test based on tutorials	15 Marks



B) Semester End Examination (SEE): 60 %

30 Marks

Duration: The examination shall be of 1 hour 30 minutes

duration

Question Paper Pattern

Theory question paper pattern

1. There shall be two/three questions each of 15/10 marks.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.



Passing Standard

- For Major courses: The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Continuous Internal Assessment (CIA) and 40% marks in Semester End Examination (SEE) (i.e. 24 out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Assessment (CIA) and Semester End Examination (SEE).
- For AEC, VEC, VSC, SEC, IKS, Minor, OE and CC courses: Learners should remain present for Continuous Internal Assessment (CIA) and Semester End Examination (SEE)/ Practical Examination (PE). A learner will be said to have passed the course if the learner obtains minimum of 40% marks in the Continuous Internal Assessment (CIA) and Semester End Examination (SEE)/ Practical Examination together and obtain minimum 10 marks out of 30 marks in Semester End Examination (SEE)/ Practical Examination (PE).



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'Best College Award' by University of Mumbai

As per National Education Policy - 2020

**Title of the Programme
Bachelor of Commerce
(Faculty of Accountancy)**

**Syllabus for S.Y. B. Com. (Accountancy)
Semester III and IV**

(With effect from the academic year 2024-25)

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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Arts, Commerce and Science College, New Panvel (Autonomous)

As per National Education Policy - 2020

Sr. No.	Heading	Particulars
1	Title of program	S.Y.B.COM
2	Eligibility	F.Y.B.COM passed of all recognized University
3	Duration of program	1 Year
4	Intake Capacity	240
5	Scheme of Examination	For 4 credits course – 60:40 For 2 Credits Course – 30:20
6	Standards of Passing	For 4 credits course 40 marks (Internal 16 marks & External 24 marks) For 2 Credits Course Overall passing 20 marks
7	Semesters	2
8	Program Academic Level	U.G
9	Pattern	Semester (60:40)
10	Status	Revised
11	To be implemented from Academic Year	Academic Year 2024-25

Signature of

Prof. (Dr.) S.B. Yadav
Head, Department of Accountancy
Changu Kana Thakur
A.C.S. College, New Panvel
(Autonomous)

Signature of

Prof. (Dr.) S.K. Patil
Principal
Changu Kana Thakur
A.C.S. College, New Panvel
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Arts, Commerce and Science College, New Panvel (Autonomous)

Bachelor of Commerce (B.Com.) Programme

Preamble of the Syllabus

Bachelor of Commerce (B.Com.) is a under graduation course of department of Accountancy, Changu Kana Thakur Arts, Commerce & Science college, New Panvel (autonomous). The Choice Based Credit System to be implemented through this curriculum would allow students to develop knowledge in different areas of Commerce and enhance decision making abilities which help the learners to become competent and face the competitive environment. This syllabus is prepared to give the sound knowledge and understanding of Accountancy to undergraduate students at second year of the B.Com. Degree course. The goal of the syllabus is to empower the learners and enable them to develop a strong footing in the fundamentals of commerce and Accountancy, so that they fit into the challenging business environment as intellectually active, socially responsible citizens always ready for continuous personal and professional growth to fit into the challenging business environment

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Abbreviations Used

- POs : Program Outcomes
- PS : Program Structure
- PSOs : Program Specific Outcomes
- COs : Course Outcomes
- TLP : Teaching-Learning Process
- AM : Assessment Method
- DSC : Discipline Specific Core
- DSE : Discipline Specific Elective
- GE : Generic Elective
- OE : Open Elective
- VSC : Vocational Skill Course
- SEC : Skill Enhancement Course
- IKS : Indian Knowledge System
- AEC : Ability Enhancement Course
- VEC : Value Education Course
- OJT : On Job Training (Internship)
- FP : Field project
- CEP : Community engagement and service
- CC : Co-curricular Courses
- RM : Research Methodology
- RP : Research Project
- MJ : Major Course
- MN : Minor Course

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Arts, Commerce and Science College, New Panvel (Autonomous)

Program Outcomes (POs)

PO No.	POs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PO-1	Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.	Disciplinary knowledge
PO-2	Develop ability to express thoughts and ideas effectively in writing and oral related to business communication.	Communication Skills
PO-3	Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.	Critical thinking
PO-4	Ability to think rationally, analyze situations and solve problems adequately.	Problem solving
PO-5	Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.	Research-related skills
PO-6	To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.	Cooperation/Team work
PO-7	Ability to critically analyze, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.	Scientific reasoning
PO-8	Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.	Information/digital literacy
PO-9	Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.	Self-directed learning
PO-10	Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.	Multicultural competence
PO-11	Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings	Social Interaction

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Arts, Commerce and Science College, New Panvel (Autonomous)

Program Specific Outcomes (PSOs)

PSO No.	PSOs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PSO-1	NA	-
PSO-2	NA	-
PSO-3	NA	-
PSO-4	NA	-
PSO-5	NA	-

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for S.Y.B.Com. (Accountancy) Semester III and IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Structure

Semester III	Credits	Semester IV	Credits
Discipline Specific Course (DSC) Courses (Major)		Discipline Specific Course (DSC) Courses (Major)	
Accountancy and Financial Management-III	03	Accountancy and Financial Management-IV	03
*Vocational Skill Course (VSC)		*Skill Enhancement Courses (SEC)	
Financial Data Analysis-I	02	Financial Data Analysis-II	02
Total Credits	05	Total Credits	05

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for S.Y.B.Com. (Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UCM3AF3

Course Title : Accountancy and Financial Management-III

Course Type: Major

No. of Credits: 3

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	III. Applying: Solve the partnership final account with respect to admission, retirement and death from Partnership firm.
CO-2	II. Understanding: Find Purchase consideration in amalgamation of Firms.
CO-3	VI. Creating: Construct the hire purchase Table and journalized the transactions

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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Syllabus for S.Y.B.Com. (Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UCM3AF3

Course Title : Accountancy and Financial Management-III

Sr. No.	Modules	No. of Lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
2	Amalgamation of Firms	15
3	Accounting for Hire Purchase	15
Total		45

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Sr. No.	Modules / Units
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year <ul style="list-style-type: none">• Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year.• Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis.• Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.
2	Amalgamation of Firms <ul style="list-style-type: none">• Realization method only• Calculation of purchase consideration• Journal / ledger accounts of old firms• Preparing Balance sheet of new firm• Adjustment of goodwill in the new firm• Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms
3	Accounting for Hire Purchase <ul style="list-style-type: none">• Meaning• Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price• Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for S.Y.B.Com. (Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UCM4AF4

Course Title : Accountancy and Financial Management-IV

Course Type: Major

No. of Credits: 3

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	I. Remembering: Define the basics of issue of shares and debentures.
CO-2	IV. Analyzing: Analyze the company income statement between pre and post period on the basis of incorporation
CO-3	V. Evaluating: Summarized the concept of accounting software.

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Syllabus for S.Y.B.Com. (Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UCM4AF4

Course Title : Accountancy and Financial Management-IV

Sr. No.	Modules	No. of Lectures
1	Introduction to Company Accounts	15
2	Ascertainment and Treatment of Profit Prior to Incorporation	15
3	Accounting with the use of Accounting Software	15
	Total	45

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Sr. No.	Modules / Units
1	Introduction to Company Accounts
	<ul style="list-style-type: none">• Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet• Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Practical problem)• Issue of Debenture and Redemption; At par, Premium, discount types of Debentures (no practical problems on redemption of debentures)
2	Ascertainment and Treatment of Profit Prior to Incorporation
	<ul style="list-style-type: none">• Principles for ascertainment• Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income and Balance sheet
3	Accounting with the use of Accounting Software
	<ul style="list-style-type: none">• Advance accounting & Inventory Voucher: Purchase and Sales order, reorder, delivery notes, Budgeting Control, Invoice product invoice and service invoice• Shortcut keys: special combination, special functional key combination. Management Information System (MIS)• Audit Trail - Basics

Reference Books:

“Advanced Accountancy” by S. Chand & Company Ltd. By S.N.

Maheshwari and S.K. Maheshwari.

“Financial Accounting” by Dr. S.M. Shukla, Dr. T.S. Grewal and Prof.

Dr. S.C.Gupta.



Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

For Major Courses (100 Marks)

The performance of the learners shall be evaluated into two components, as the first component by 'Continuous Internal Assessment (CIA)' with 40% marks and as the second component by conducting the 'Semester End Examinations (SEE)' with 60% marks. The allocation of marks for the Continuous Internal Assessment (CIA) and Semester End Examinations are as shown below:

A) Continuous Internal Assessment (CIA): 40 %

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected units of the courses /Case studies / Test based on tutorials /Book Review /Poetry Appreciation/ Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibition of leadership qualities in organizing related academic activities	05 Marks

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Question Paper Pattern

(Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/True or False/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



B) Semester End Examination (SEE): 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern

1. There shall be four/five questions each of 15/12 marks (30/24 marks with internal options).
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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Question Paper Pattern

Maximum Marks: 60

Questions to be set: 4

Duration: 2 Hrs

All Questions are Compulsory Carrying 15 Marks each.

QuestionNo	Particular	Marks
Q-1	Practical Question OR	15 Marks
Q-1	Practical Question	15 Marks
Q-2	Practical Question OR	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question OR	15 Marks
Q-3	Practical Question	15 Marks
Q-4	(a) Theory Question (b) Theory Question OR	8 Marks 7 Marks
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for S.Y.B.Com. (Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UCM3FDA1

Course Title : Financial Data Analysis-I

Course Type: Vocational Skill Course (VSC)

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	II. Understanding: Understand the concept of excel and Database
CO-2	II. Understanding: Understand advanced data analysis skills
CO-3	II. Applying: Applying Advanced Excel functions and features to solve complex data analysis problems.

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Syllabus for S.Y.B.Com. (Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UCM3FDA1

Course Title : Financial Data Analysis-I

<u>Sr. No.</u>	<u>Modules</u>	<u>No. of Lectures</u>
1	An Overview of Advanced Excel's Foundations	15
2	Fundamentals of Power BI	15
Total		30

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Sr. No.	Modules / Units
1	An Overview of Advanced Excel's Foundations
	<p>Introduction To Basics Concept of Excel: Workbook, Worksheet and its features, Basic Excel Mathematical functions</p> <p>Advanced Formulas and Functions- Logical functions (IF, AND, OR, NOT).,Lookup and reference functions (VLOOKUP, HLOOKUP, INDEX, MATCH),Text functions (CONCATENATE, LEFT, and RIGHT, MID), Financial Function</p> <p>Data Management and Analysis: Data sorting and filtering, Data validation: Custom validation rules, Data analysis tools: Goal Seek, Scenario Manager, Solver</p> <p>Introduction to Databases Basics- Understanding the role of databases in commerce and business operations Types of databases: relational, non-relational, and their applications in commerce Relational database fundamentals- Introduction to the relational model: tables, rows, columns, and relationships Key concepts: primary keys, foreign keys, indexes, and constraints</p>
2	Fundamentals of Power BI
	<p>Fundamentals of Power BI Introduction to business intelligence (BI) concepts in commerce Overview of Power BI: What it is, its features, and benefits. - Installation and setup of Power BI Desktop. - Getting familiar with the Power BI interface.</p> <p>Data Import into Power BI Creating and Connecting Power BI to various data sources: Excel, CSV, databases, web sources Basic data transformation techniques</p> <p>Importance of data modelling in Power BI for effective analysis Establishing relationships between tables based on common fields Defining primary keys, foreign keys, and cardinality in Power BI</p> <ul style="list-style-type: none"> Constructing a simple data model using Power BI Desktop



Practical List

- Calculation of total marks, percentage, grade and result of student's data.
 - Calculate their bonus as per the following on provided data.

Sale	Bonus
0-30000	0
30000-40000	3000
40000-50000	4000
50000-60000	5000
60000-70000	6000
70000-80000	7000
80000 & above	8000

- Calculation of DA, HRA, PF, Gross Salary and Net Salary using spreadsheet on given data.
- Calculation of Income Tax in given data on spreadsheet.
- Calculate commission as per the following:

Sales	Commission
First 30,000	5%
Next 40,000	10%
Excess	15%

- Practical on Managing Scenario
- Import data from an Excel file and a web source into Power BI Desktop.
- Use Power Query to filter, sort, and transform dataset obtained from a public source.
- Create a simple data model with two tables and establish relationships between them.

REFERENCES

- Excel 2019 All-in-One For Dummies Book by Greg Harvey 1st Edition, John Wiley & Sons Inc.
- "Analyzing Data with Power BI and Power Pivot for Excel" by Alberto Ferrari and Marco Russo
- "Power BI for Dummies" by Michael Alexander and Brett Powell

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

(50 Marks)

- The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

A) Continuous Internal Assessment (CIA): 40 %

20 Marks

Sr. No.	Particular	Marks
01	Practical	20 Marks

B) Semester End Examination (SEE): 60 %

30 Marks

- Duration: The examination shall be of 1 hour's duration.

Question Paper Pattern

Theory question paper pattern

- There shall be two/three questions each of 15/10 marks.
- All questions shall be compulsory with internal options.
- Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

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Question Paper Pattern

(Theoretical Courses)

Maximum Marks: 30

Questions to be set: 03

Duration: 1 Hrs.

All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks
Q-1	Theoretical Question	10 Marks
	OR	
Q-1	Theoretical Question	10 Marks
Q-2	Theoretical Question	10 Marks
	OR	
Q-2	Theoretical Question	10 Marks
Q-3	Theoretical Question	10 Marks
	OR	
Q-3	Theoretical Question	10 Marks

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Syllabus for S.Y.B.Com. (Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code : UCM4FDA2

Course Title : Financial Data Analysis-II

Course Type: Skill Enhancement Course (SEC)

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	I. Remembering: Remembering basic Power BI concepts such as datasets, reports, dashboards
CO-2	II. Understanding: Understand & Interpret the relationships between different tables and data sources
CO-3	III. Applying: Apply utilization of DAX (Data Analysis Expressions) functions

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Syllabus for S.Y.B.Com. (Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code : UCM4FDA2

Course Title : Financial Data Analysis-II

<u>Sr. No.</u>	<u>Modules</u>	<u>No. of Lectures</u>
1	Visualization Principles	15
2	Introduction to DAX	15
Total		30

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Sr. No.	Modules / Units
1	Visualization Principles
	Visualization Principles Understanding data visualization concepts and principles Basics of Creating visualizations (charts, tables, maps, etc.), Selecting appropriate chart types based on data characteristics and analysis objectives Enhancing visualizations with formatting options and custom visuals Practical exercises: Creating effective visualizations in Power BI Desktop
2	Introduction to DAX
	Introduction to DAX (Data Analysis Expressions) Overview of DAX functions and their role in data analysis Writing basic DAX formulas for calculations and aggregations Application of DAX in creating custom calculations in Power BI Desktop Interactive Reports and Dashboards Developing interactive reports Building custom dashboards

REFERENCES

- "Power BI for Business Users: A Step-by-Step Guide for Analyzing and Visualizing Data with Microsoft Power BI" by Subhash Bhalla
- "Mastering Microsoft Power BI: Expert techniques for effective data analytics and business intelligence" by Brett Powell, Pankaj Sathe
- Microsoft Power BI Dashboard: Step-by-Step by Errin O'Connor
- "Microsoft Power BI Desktop for Beginners: A Simplified Guide to Understanding Data Analysis and Visualization" by Karan Gulati
- "Analysing Data with Power BI and Power Pivot for Excel" by Alberto Ferrari and Marco Russo



Practical

- Build a bar chart, line chart, and scatter plot to represent different aspects of a sales dataset.
- Write DAX expressions to create a calculated column and a basic measure for a given dataset.
- Customize visuals with various formatting options and create a slicer for interactive filtering.
- Design a dashboard with at least three visuals, arranging them for optimal storytelling.
- Apply DAX functions for time-based calculations, such as calculating a moving average.
- Publish a Power BI report to Power BI Service and share it with a specific group or user.
- Create a dashboard in Power BI Service, pin visuals from different reports, and organize them effectively.
- Apply Power BI skills to analyze sales data, creating visuals that provide insights into performance.
- Use Power BI to create a forecast for future sales based on historical data.



Scheme of Examination (Amended)

Faculty of Commerce

(Under-graduate Programmes)

Choice Based Credit System (CBCS)

Revised Scheme of Examination

(50 Marks)

- The performance of the learners shall be evaluated into two components. The allocation of marks are as shown below:

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Question Paper Pattern

(Theoretical Courses)

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Questions to be set: 03

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All Questions are Compulsory Carrying 10 Marks each.

Question No	Particular	Marks
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	OR	
Q-1	Theoretical Question	10 Marks
Q-2	Theoretical Question	10 Marks
	OR	
Q-2	Theoretical Question	10 Marks
Q-3	Theoretical Question	10 Marks
	OR	
Q-3	Theoretical Question	10 Marks

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Title of the Programme

**B. Com. in Accountancy
(Faculty of Accountancy)**

**Syllabus for T.Y. B. Com. (Accountancy)
Semester V and VI**

(With effect from the academic year 2021-22)

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Arts, Commerce and Science College, New Panvel (Autonomous)

Sr. No.	Heading	Particulars
1	Title of program	T.Y.B.COM
2	Eligibility	S.Y.B.COM passed of all recognized University
3	Duration of program	1 Year
4	Intake Capacity	240
5	Scheme of Examination	60:40
6	Standards of Passing	40 marks (Internal 16 marks & External 24 marks)
7	Semesters	2
8	Program Academic Level	U.G
9	Pattern	Semester (60:40)
10	Status	Revised
11	To be implemented from Academic Year	Academic Year 2021-22

Signature of

Prof. (Dr.) S.B. Yadav
Head, Department of Accountancy
Changu Kana Thakur
A.C.S. College, New Panvel
(Autonomous)

Signature of

Prof. (Dr.) S.K. Patil
Principal
Changu Kana Thakur
A.C.S. College, New Panvel
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Arts, Commerce and Science College, New Panvel (Autonomous)

Bachelor of Commerce (B.Com.) Programme

Preamble of the Syllabus

In today's world maintaining account transactions are more complex. Preparation of various reports for compliances of companies act and other statutory requirement from various agencies. Computerized accounting becomes an integral part of an accounting system. So to make the students more train in the modern accounting environment this syllabus revision is must.

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Abbreviations Used

- POs : Program Outcomes
- PS : Program Structure
- PSOs : Program Specific Outcomes
- COs : Course Outcomes
- TLP : Teaching-Learning Process
- AM : Assessment Method
- DSC : Discipline Specific Core
- DSE : Discipline Specific Elective
- GE : Generic Elective
- OE : Open Elective
- VSC : Vocational Skill Course
- SEC : Skill Enhancement Course
- IKS : Indian Knowledge System
- AEC : Ability Enhancement Course
- VEC : Value Education Course
- OJT : On Job Training (Internship)
- FP : Field project
- CEP : Community engagement and service
- CC : Co-curricular Courses
- RM : Research Methodology
- RP : Research Project
- MJ : Major Course
- MN : Minor Course

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Program Outcomes (POs)

PO No.	POs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PO-1	Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.	Disciplinary knowledge
PO-2	Develop ability to express thoughts and ideas effectively in writing and oral related to business communication.	Communication Skills
PO-3	Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.	Critical thinking
PO-4	Ability to think rationally, analyze situations and solve problems adequately.	Problem solving
PO-5	Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.	Research-related skills
PO-6	To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.	Cooperation/Team work
PO-7	Ability to critically analyze, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.	Scientific reasoning
PO-8	Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.	Information/digital literacy
PO-9	Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.	Self-directed learning

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PO-10	Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.	Multicultural competence
PO-11	Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings	Social Interaction



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Program Specific Outcomes (PSOs)

PSO No.	PSOs Statement	Knowledge and Skill
	After completing the Bachelor of Commerce Program, students will be able to-	
PSO-1	NA	-
PSO-2	NA	-
PSO-3	NA	-
PSO-4	NA	-
PSO-5	NA	-

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for T.Y.B.Com. (Accountancy) Semester V and VI

Choice Based Credit System

(To be implemented from the academic year 2021-22)

Course Structure

Semester V	Credits	Semester VI	Credits
Discipline Specific Elective (DSE) Courses (Major)		Discipline Specific Elective (DSE) Courses (Major)	
Financial Accounting and Auditing VII-(Financial Accounting)	04	Financial Accounting and Auditing IX-(Financial Accounting)	04
Financial Accounting and Auditing VIII-(Cost Accounting)	04	Financial Accounting and Auditing X-(Cost Accounting)	04
Ability Enhancement Courses (AEC)		Ability Enhancement Courses (AEC)	
Direct and Indirect Taxes I-(Direct Tax)	03	Direct and Indirect Taxes II-(Indirect Tax)	03
Total Credits	11	Total Credits	11

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for T.Y.B.Com. (Accountancy) Semester V

Choice Based Credit System

(To be implemented from the academic year 2021-2022)

Course Code : UCM5FA7

Course Title : Financial Accounting and Auditing VII-(Financial Accounting)

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	IV. Analyzing: Categorize the assets and liabilities in vertical format.
CO-2	I. Remembering: Find the capital Reserve in internal Reconstruction.
CO-3	IV. Analyzing: Testing the applicability of Buy Back conditions.
CO-4	III. Applying: Build Investment Account of a particular person and ethical behaviour and its implications for accountants.
CO-5	V. Evaluating: Summarized the concept of application of excel in business for accounting

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**Syllabus for T.Y.B.Com. (Accountancy) Semester V
Choice Based Credit System**

Course Code : UCM5FA7

Course Title : Financial Accounting and Auditing VII-(Financial Accounting)

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting(w.r.t. Accounting Standard- 13)	12
5	Implications for Accountingwith Application of Excel in Business for Accounting	08
	Total	60

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Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cashflow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none">1. Closing Stock2. Depreciation3. Outstanding expenses and income4. Prepaid expenses and Pre received income5. Proposed Dividend and Unclaimed Dividend6. Provision for Tax and Advance Tax7. Bill of exchange (Endorsement, Honour, Dishonour)8. Capital Expenditure included in Revenue expenditure and viceversa eg- purchase of furniture included in purchases9. Unrecorded Sales and Purchases10. Good sold on sale or return basis11. Managerial remuneration on Net Profit before tax12. Transfer to Reserves13. Bad debt and Provision for bad debts14. Calls in Arrears15. Loss by fire (Partly and fully insured goods)16. Goods distributed as free samples.17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	<p>Need for reconstruction and company law provisions Distinction between internal and external reconstructions.</p> <p>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.</p>

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3	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)
4	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.
5	Implications for Accounting with Application of Excel in Business for Accounting
	Practical use of the following excel formulas for Business for Accounting AGGREGATE, ROUND, EOMONTH, EDATE, WORKDAY, TRIM, 3DFORMULAS, VLOOKUP, HLOOKUP, IF, SUMIFS.



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for T.Y.B.Com. (Accountancy) Semester VI

Choice Based Credit System

(To be implemented from the academic year 2021-2022)

Course Code : UCM6FA9

Course Title : Financial Accounting and Auditing IX-(Financial Accounting)

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	VI. Creating: Solve Purchase Consideration for amalgamation, absorption and external reconstruction
CO-2	I. Applying: Solve problems on foreign currency
CO-3	VI. Creating: Compose the table of Net liability in Underwriting of Shares and Debentures
CO-4	V. Evaluating: Determine the net profit or Loss and Assets and Liabilities of Limited Liability Partnership Firm
CO-5	V. Evaluating: Summarized the concept of accounting with ERP SAPR3

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Syllabus for T.Y.B.Com. (Accountancy) Semester VI
Choice Based Credit System

Course Code : UCM6FA9

Course Title : Financial Accounting and Auditing IX-(Financial Accounting)

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Underwriting of Shares & Debentures	10
4	Accounting for Limited Liability Partnership	10
5	Recent Trends in Accounting with ERP SAPR3.	10
	Total	60

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Sr. No.	Modules / Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on Purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Underwriting of Shares & Debentures
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts
5	Recent Trends in Accounting with ERP SAP R/3.
	Practical implications of ERP SAP R3 (Real Time Data Processing 3Tire) What is SAP R/3? Structure of SAPR/3

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Reference Books

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd.,
New Delhi Advance
Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L. Gupta and M. Radhaswamy, S. Chand and Company (P)
Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Leslie Chandwick, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing
Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi Accounting
Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shegal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd.,
Mumbai Financial
Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting
by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial
Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee, M. Hanif. Tata McGraw Hill Education Private
Ltd; New Delhi

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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CHANGU KANA THAKUR

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for T.Y.B.Com. (Accountancy) Semester V

Choice Based Credit System

(To be implemented from the academic year 2021-2022)

Course Code : UCM5FA8

Course Title : Financial Accounting and Auditing VIII-(Cost Accounting)

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	II. Understanding: Explain the concept of Cost Accounting, cost centre, Cost Unit, Elements of Cost, Coding System.
CO-2	III. Applying: Apply the concept of Material cost, Stock Levels, Inventory control, EOQ and Stock Turnover Ratio.
CO-3	VI. Creating: Solve Practical Problems on Labour Cost and Overheads.
CO-4	VI. Creating: Construct Cost Sheet and Reconciliation of Cost and Financial Statement.

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**Syllabus for T.Y.B.Com. (Accountancy) Semester V
Choice Based Credit System**

Course Code : UCM5FA8

Course Title : Financial Accounting and Auditing VIII-(Cost Accounting)

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
	Total	60

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Sr. No.	Modules / Units
1	Introduction to Cost Accounting (a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost (i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost (i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Halsey Premium Plan, Rowan system, Gantt's Task

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4	Overheads
	<p>Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost</p> <p>Note-Simple practical problems on</p> <p>Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates</p> <p>Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method</p>
5	Classification of Costs and Cost Sheet
	<p>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</p> <p>Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose</p> <p>Note- Simple practical problems on preparation of cost sheet</p>
6	Reconciliation of cost and financial accounts
	<p>Practical problems based on Reconciliation of cost and Financial accounts.</p>



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Syllabus for T.Y.B.Com. (Accountancy) Semester VI

Choice Based Credit System

(To be implemented from the academic year 2021-2022)

Course Code : UCM6FA10

Course Title : Financial Accounting and Auditing X-(Cost Accounting)

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	III. Applying: Apply the concept of Budgetary control for preparing Cash budget.
CO-2	III. Applying: Solve Problems on Process Costing
CO-3	V. Evaluating: Evaluate Concept of Contract Costing and Marginal Costing
CO-4	VI. Creating: Compare the Actual cost with Standard cost and able to do variance Analysis.

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Choice Based Credit System**

Course Code : UCM6FA10

Course Title : Financial Accounting and Auditing X-(Cost Accounting)

Sr. No.	Modules	No. of Lectures
1	Budgetary Control	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
Total		60

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Sr. No.	Modules / Units
1	Budgetary Control
	Concept, Types of Budget (Flexible, fixed, production, sales, cash and zero budget) Practical Problems only on Cash Budget
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note- Simple Practical problems based on Marginal Costing excluding decision making
5	Introduction to Standard Costing
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances

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6	Some Emerging concepts of Cost accounting
	Target Costing, Life cycle Costing, Benchmarking, ABC Costing Note- No practical problems

Reference Books

Financial Accounting and Auditing

- *Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall*
- *Management Accounting by Khan and Jain, Tata McGraw Hill*
- *Practical Costing by P C Tulsian, Vikas New Delhi*
- *Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi*
- *Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.*
- *A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas PublishingHouse Pvt. Ltd.*
- *Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.*
- *Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.*
- *Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC)(Group I) by Bhavesh N. Chandarana, Taxmann*
- *Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi*
- *Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta*
- *Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., NewDelhi*
- *Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi*

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Scheme of Examination

Choice Based Credit System (CBCS)

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A. Internal Assessment: 40

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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Question Paper Pattern (Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two out of Three) (5 Marks each)	10 Marks

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B. Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Maximum Marks: 60

Questions to be set: 4

Duration: 2 Hrs

All Questions are Compulsory Carrying 15 Marks each.

QuestionNo	Particular	Marks
Q-1	Practical Question	15 Marks
Q-1	OR Practical Question	15 Marks
Q-2	Practical Question	15 Marks
Q-2	OR Practical Question	15 Marks
Q-3	Practical Question	15 Marks
Q-3	OR Practical Question	15 Marks
Q-4	(a) Theory Question	8 Marks
	(b) Theory Question	7 Marks
Q-4	OR Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for T.Y.B.Com. (Accountancy) Semester V

Choice Based Credit System

(To be implemented from the academic year 2021-2022)

Course Code : UCM5TX1

Course Title : Direct and Indirect Taxes I (Direct Tax)

Course Type: Ability Enhancement Course (AEC)

No. of Credits: 3

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	II. Understanding: Summarise the basic concept, of Income Tax and Residential Status
CO-2	III. Applying: Apply Various deduction from Total Income
CO-3	V. Evaluating: Assess the income from Salaries, house property, capital Gain and Business Income.
CO-4	VI. Creating: Solve the Computation of Total Income for Individual and filling ITR-1 Form

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



Syllabus for T.Y.B.Com. (Accountancy) Semester V
Choice Based Credit System

Course Code : UCM5TX1

Course Title : Direct and Indirect Taxes I (Direct Tax)

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual and filling ITR-1 Form	09
	Total	45

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Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none">• Salary (S: 15 to 17)• Income from House Properties (S: 22 to 27)• Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.• Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital 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.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA (revised deduction)
5	Computation of Total Income for Individual and filling ITR-1 Form Sahaj
	Computation of Total Income for Individual and filling ITR-1 Form Sahaj

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for T.Y.B.Com. (Accountancy) Semester VI

Choice Based Credit System

(To be implemented from the academic year 2021-2022)

Course Code : UCM6TX2

Course Title : Direct and Indirect Taxes II (Indirect Tax)

Course Type: Ability Enhancement Course (AEC)

No. of Credits: 3

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Bachelor of Commerce Program, students will be able to-
CO-1	I. Remembering: Find the taxable and non-taxable supplies
CO-2	II. Understanding: Outline the basic concept of Indirect Taxes (Goods and Service tax).
CO-3	V. Evaluating: Determine the Time, Place and Value of Supply
CO-4	VI. Creating: Solve Input Tax Credit & Payment of Tax and Registration under GST Law

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Syllabus for T.Y.B.Com. (Accountancy) Semester VI
Choice Based Credit System

Course Code : UCM6TX2

Course Title : Direct and Indirect Taxes II (Indirect Tax)

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
	Total	45

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Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none">• What is GST• Need for GST• Dual GST Model• Definitions<ul style="list-style-type: none">Section 2(17) BusinessSection 2(13) ConsiderationSection 2(45) Electronic Commerce OperatorSection 2(52) GoodsSection 2(56) IndiaSection 2(78) Non taxable SupplySection 2(84) PersonSection 2(90) Principal SupplySection 2(93) RecipientSection 2(98) Reverse chargeSection 2(102) ServicesSection 2(105) SupplierSection 2(107) Taxable PersonSection 2(108) Taxable Supply• Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none">• Scope of Supply• Non taxable Supplies• Composite and Mixed Supplies• Composition Levy• Levy and Collection of tax• Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none">• Time of Supply• Place of Supply• Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none">• Eligibility for taking Input Tax Credit• Input Tax Credit in Special Circumstances• Computation of Tax Liability and payment of tax (Recent tax Rate)

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5	Registration under GST Law
	<ul style="list-style-type: none">• Persons not liable registration• Compulsory registration• Procedure for registration• Deemed registration• Cancellation of registration

Reference Books

Taxmann's Direct Taxes Ready Reckoner – Covering Illustrative Commentary on all Provisions of the Income-tax Act with Focused Analysis | 45th Edition | March 2021

| A.Y. 2021-22 & 2022-23 Paperback – 25 by Vinod K. Singhania

Taxmann's Students' Guide to Income Tax Including GST | Updated till 1st December 2020 64th Edition | A.Y 2021-22 Paperback – 7 January 2021 by [Dr. Vinod K Singhania](#) , [Dr. Monica Singhania](#)

Taxation (**Direct & Indirect Tax**)

Students' **Guide** to Income Tax Including GST[Problems and Solutions].

Author(s): Dr. Vinod K. Singhania,

Besley, T. J., & Persson, T. (2013). Taxation and development. *Handbook of EconomicDevelopment.*

Handbook For Start-Ups A Tax And Regulatory Guide by Radhika Jain, BloomsburyIndia

Taxation of Capital Gains as Amended by the Finance Act 2021 by Girish Ahuja and Ravi Gupta, Commercial Law Publishers India Pvt Ltd

Customs & GST Budget 2021-2022 by R K Jain, Centax Publication Pvt Ltd

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Scheme of Examination

Choice Based Credit System (CBCS)

The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A. Internal Assessment: 40

40 Marks

Sr. No.	Particular	Marks
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02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

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Question Paper Pattern (Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two out of Three) (5 Marks each)	10 Marks

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B. Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Maximum Marks: 60

Questions to be set: 4

Duration: 2 Hrs

All Questions are Compulsory Carrying 15 Marks each.

QuestionNo	Particular	Marks
Q-1	Practical Question	15 Marks
Q-1	OR Practical Question	15 Marks
Q-2	Practical Question	15 Marks
Q-2	OR Practical Question	15 Marks
Q-3	Practical Question	15 Marks
Q-3	OR Practical Question	15 Marks
Q-4	(a) Theory Question	8 Marks
	(b) Theory Question	7 Marks
Q-4	OR Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

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