



Anekant Education Society's
**Tuljaram Chaturchand College of Arts, Science & Commerce,
Baramati**
(*Empowered Autonomous*)

**Three / Four Year Honours / Honours with Research
B. Com Degree Program in Accountancy & Taxation**

(Faculty of Commerce & Management)

**CBCS Syllabus
S.Y.B. Com (Accountancy & Taxation)
For Department of Commerce**

**NEP-2.0
Choice Based Credit System Syllabus
(2024 Pattern)
(As Per NEP-2020)**

To be implemented from Academic Year 2025-2026

Title of the Programme: S.Y.B.Com. (Accountancy & Taxation)**Preamble**

AES's Tuljaram Chaturchand College has decided to change the syllabus of various faculties from June, 2023 by taking into consideration the guidelines and provisions given in the National Education Policy (NEP), 2020. The NEP envisions making education more holistic and effective and to lay emphasis on the integration of general (academic) education, vocational education and experiential learning. The NEP introduces holistic and multidisciplinary education that would help to develop intellectual, scientific, social, physical, emotional, ethical and moral capacities of the students. The NEP 2020 envisages flexible curricular structures and learning based outcomes for the development of the students. The credit structure and the courses framework provided in the NEP are nationally accepted and internationally comparable.

The rapid changes in science and technology and new approaches in different areas of Commerce and related subjects, Board of Studies in Accountancy & Taxation of Tuljaram Chaturchand College of Arts, Science and Commerce, (Autonomous) Baramati - Pune has prepared the syllabus of SYB.Com (Accountancy & Taxation) Semester - I under the Choice Based Credit System (CBCS) by following the guidelines of NEP 2020, NCeF, NHEQF, Prof. R.D. Kulkarni's Report, GR of Gov. of Maharashtra dated 20th April, 16th May 2023 and 13th March, 2024 and Circular of SPPU, Pune dated 31st May 2023 and 2nd May, 2024.

A Commerce degree in Accountancy & Taxation equips students with essential knowledge and skills for diverse career paths. Graduates can pursue opportunities in financial analysis, auditing, corporate finance, tax consulting, compliance, and forensic accounting. Throughout the three-year program, students gain a deep understanding of financial systems, tax regulations, and accounting principles. They learn to analyse financial data, prepare financial statements, and ensure compliance with tax laws. The curriculum also examines the relationship between economic activities and regulatory frameworks, focusing on how businesses adapt to evolving financial landscapes. By acquiring these comprehensive skills, graduates are well-prepared for successful careers, contributing to the financial integrity and efficiency of organizations.

Overall, updating the Accountancy & Taxation syllabus in accordance with contemporary standards ensures that students receive a relevant and thorough education, equipping them with the expertise needed to excel in the fast-paced and interconnected world of today. It prepares them to contribute meaningfully to society and achieve their academic and professional goals in an ever-evolving global economy.

Programme Specific Outcomes (PSOs)

- 1) **Fundamental Knowledge:** Students will develop a thorough understanding of accounting principles, financial statements, and the overall accounting process. Students will gain expertise in various tax laws, including income tax, corporate tax, GST, and other relevant taxation policies.
- 2) **Problem-Solving Abilities:** Students will enhance problem-solving skills to address financial discrepancies and tax issues. Students will learn to provide strategic solutions for financial management and tax optimization.
- 3) **Analytical Skills:** Students will enhance analytical skills to interpret financial data, identify trends, and make informed decisions based on financial information. Students will develop the ability to analyse and solve complex tax-related issues and compliance requirements.
- 4) **Technical Proficiency:** Students will acquire proficiency in using accounting software and tools to manage financial records and perform financial analysis. Students will learn to utilize tax preparation software and other digital tools for efficient tax planning and compliance.
- 5) **Ethical Understanding:** Students will understand and uphold ethical standards in accounting and taxation practices. Students will develop a sense of responsibility and integrity in financial reporting and tax compliance.
- 6) **Regulatory Compliance:** Students will gain in-depth knowledge of the legal and regulatory environment affecting accounting and taxation. Students will learn to ensure compliance with financial regulations and tax laws to avoid legal repercussions.
- 7) **Communication Skills:** Students will develop effective communication skills to present financial information and tax strategies clearly to stakeholders. Students will learn to draft comprehensive financial reports and tax documents.
- 8) **Global Perspective:** Students will gain an understanding of international accounting standards and global tax practices. Students will learn to navigate and apply global financial regulations and taxation policies.
- 9) **Career Readiness:** Students will prepare for a wide range of career opportunities in accounting firms, corporate finance, tax consultancy, auditing, and government agencies. Students will equip students with the practical skills and knowledge required to succeed in professional accounting and taxation roles.
- 10) **Lifelong Learning:** Foster a commitment to continuous learning and professional development in the field of accounting and taxation. Students will encourage engagement with ongoing education and certification programs to stay updated with the latest industry practices and advancements.

Anekant Education Society's
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(Empowered Autonomous)

Department of Commerce

Board of Studies (BOS) in Accountancy & Taxation

(Academic Year 2025-26 To 2027-28)

Sr. No.	Name of the Faculty	Designation
1	Dr. Niranjan R. Shah Head Accountancy & Assistant Professor, Department of Commerce, T. C. College, Baramati	Chairman
2	Dr. Janardhan K. Pawar Head, Department of Commerce, T. C. College, Baramati	Member
3	Dr. Vivek A. Bale Head Cost & Works Accounting & Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
4	Dr. Kishorkumar Bhosale Head Accountancy & Associate Professor, Department of Commerce, BMCC College, Pune	External Member Vice-Chancellor Nominee
5	Dr. Suryawanshi Sachin Rajendra Head & Associate Professor, Department of Commerce, Dhananjay Gadgil College of Commerce, Satara	External Member from other University
6	Prof. Dr. Shinde Shivaji V. In-charge Principal & Head, Department of Commerce, DAV Velankar College of Commerce, Solapur In-charge Dean, Faculty of Commerce & Management, Punyashlok Ahilyadevi Holkar University, Solapur	External Member from other University
7	Ms. Shweta Anand HR Manager (Senior), Tata Consultancy Services, Pune	Industry Expert
8	Mr. Patil Amol Shivaji Accountant, T. C. College, Baramati.	Meritorious Alumni
9	Dr. Badve Megha Rajesh Assistant Professor, Department of Commerce, T. C. College, Baramati	Member

Sr. No.	Name of the Faculty	Designation
10	Dr. Gore Dinesh Sambhaji Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
11	Ms. Borawake Shweta Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
12	Dr. Pathan Reshma Mohiddin Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
13	Dr. Bhosale Manisha B. Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
14	Mr. More Ravindra S. Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
15	Ms. Vhora Puja A. Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
16	Ms. Gawade Apeksha S. Assistant Professor, Department of Commerce, T. C. College, Baramati	Member
17	Ms. Shinde Vaishnavi Dattatray	Student Representative (UG Student)
18	Ms. Ingale Gauri Sachin	Student Representative (PG Student)

Course and Credit Distribution Structure for B.Com

Credit Distribution Structure for Three/Four Year Honours / Honours with Research Degree Programme
With Multiple Entry and Exit options as per National Education Policy (2024 Pattern as per NEP-2020)

Level/ Difficulty	Sem	Subject DSC-1				Subject DSC-2	Subject DSC-3	GE/OE	SEC	IKS	AEC	VEC	CC	Total
4.5/100	I	4(T)				4(T)	4(T)	2(T)	2 (T)	2(T) (Generic)	2(T)	2(T)	--	22
	II	4(T)				4(T)	4(T)	2(T)	2 (T)	--	2(T)	2(T)	2(T)	22
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor Continue option: Student will select one subject among the (subject 1, subject 2 and subject 3) as major and other as minor and third subject will be dropped.														
Level/ Difficulty	Sem	Credits Related to Major				Minor	--	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Major Core	Major Elective	VSC	FP/OJT/CE P/RP									
5.0/200	III	6(T)	--	2 (T)	2(FP)	4(T)	--	2(T)	--	2(T)	2(T)	--	2(T)	22
	IV	6(T)	--	2 (T)	2(CEP)	4(T)	--	2(T)	2 (T)	--	2(T)	--	2(T)	22
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4credits core NSQF course/Internship OR Continue with Major and Minor														
5.5/300	V	12(T)	4(T)	2 (T)	2(FP/CEP)	2(T)	--	--	--	--	--	--	--	22
	VI	12(T)	4(T)	2 (T)	4 (OJT)	--	--	--	--	--	--	--	--	22
Total 3Years		44	8	8	10	18	8	8	6	4	8	4	6	132
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor														
6.0/400	VII	10 (T)	4(T)	--	4(RP)	4(RM)(T)	--	--	--	--	--	--	--	22
	VIII	10 (T)	4(T)	--	6(RP)	--	--	--	--	--	--	--	--	22
Total 4Years		64	16	8	22	22	8	8	6	4	8	4	6	176
Four Year UG Honours with Research Degree in Major and Minor with 176 credits														
6.0/400	VII	10 (T)	4(T)	--	--	4(RM) (T)	--	--	--	--	--	--	--	22
	VIII	10 (T)	4(T)	--	4 (OJT)	--	--	--	--	--	--	--	--	22
Total 4Years		72	16	8	14	22	8	8	6	4	8	4	6	176
Four Year UG Honours Degree in Major and Minor with 176 credits														
T = Theory P = Practical DSC = Discipline Specific Course OE = Open Elective SEC = Skill Enhancement Course IKS = Indian Knowledge System AEC = Ability Enhancement Course VEC = Value Education Course CC = Co-curricular Course VSC= Vocational Skill Course OJT= On Job Training CEP= Community Engagement Project FP= Field Project RP= Research Project														

Course Structure for S.Y.B. Com (NEP 2.0) (2024 Pattern)**B.Com. in Accountancy & Taxation****Sem.-III**

Course Type	Course Code	Course Title	Theory / Practical	Credits
Major Mandatory	COM-201-MRM(A)	Corporate Accounting – I	Theory	04
Major Mandatory	COM-202-MRM(A)	Accounting for Service Sector	Theory	02
Vocational Skill Course (VSC)	COM-203-VSC	Business Communication	Theory	02
Field Project (FP)	COM-204-FP	Field Project	Practical	02
Minor	COM-205-MN(B)	Service Marketing	Theory	04
	COM-205-MN(C)	Modern Business Dynamics		
	COM-205-MN(D)	Essentials of Cost and Management Accounting		
	STA-205-MN(E)	Applied Statistics-I		
	ECO-205-MN(F)	Micro-Economics I		
Open Elective (OE)	COM-206-OE	Basics of Commerce	Theory	02
Subject Specific IKS	COM-207-IKS(A)	Ancient Accounting System	Theory	02
Ability Enhancement Course (AEC)	MAR-210-AEC / HIN-210-AEC/ SAN-210-AEC	Marathi OR Hindi OR Sanskrit	Theory	02
Co-curricular Course (CC)	YOG/PES/CUL/ NSS/NCC-211-CC	Co-curricular Course (CC)	T/P	02
TOTAL				22

Sem.-IV

Course Type	Course Code	Course Title	Theory / Practical	Credits
Major Mandatory	COM-251-MRM(A)	Corporate Accounting – II	Theory	04
Major Mandatory	COM-252-MRM(A)	Introduction to Income Tax	Theory	02
Vocational Skill Course (VSC)	COM-253-VSC	Soft Skills and Modern Business Communication	Theory	02
Community Engagement Project (CEP)	COM-254-CEP	Community Engagement Project	Practical	02
Minor	COM-255-MN(B)	Advertising and Brand Management	Theory	04
	COM-255-MN(C)	Functional Management		
	COM-255-MN(D)	Cost Control & Overhead Accounting		
	STA-255-MN(E)	Applied Statistics-II		
	ECO-255-MN(F)	Micro-Economics II		
Open Elective (OE)	COM-256-OE	Elements of Contemporary Commerce	Theory	02
Skill Enhancement Course (SEC)	COM-257-SEC	Essentials of Business Management	Theory	02
Ability Enhancement Course (AEC)	MAR-260-AEC / HIN-260-AEC/ SAN-260-AEC	Marathi OR Hindi OR Sanskrit	Theory	02
Co-curricular Course (CC)	YOG/PES/CUL/ NSS/NCC-261-CC	Co-curricular Course (CC)	T/P	02
TOTAL				22

Course Structure for S.Y.B. Com (NEP 2.0) (2024 Pattern)**B.Com. in Marketing / Business Administration / Costing / Statistics / Banking & Finance****Sem.-III**

Course Type	Course Code	Course Title	Theory / Practical	Credits
Major Mandatory	COM-201-MRM (B)/(C)/(D)/(E)/ (F)	Marketing Environment / Introduction to Business Administration / Overhead Accounting and Cost Distribution / Advanced Statistics-I/ Indian Financial System –I (Choose any one out of 5)	Theory	04
Major Mandatory	COM-202-MRM (B)/(C)/(D)/(E)/ (F)	Marketing and Salesmanship/ Elements of Business Administration / Activity Based Costing and Job Costing/ Statistics learning with software / Macro Economics I (Choose any one out of 5)	Theory	02
Vocational Skill Course (VSC)	COM-203-VSC	Business Communication	Theory	02
Field Project (FP)	COM-204-FP	Field Project	Practical	02
Minor	COM-205-MN(A)	Company Accounts- I	Theory	04
Open Elective (OE)	COM-206-OE	Basics of Commerce	Theory	02
Subject Specific IKS	COM-207-IKS(B)/ COM-207-IKS(C)/ COM-207-IKS(D)/ COM-207-IKS(E)/ COM-207-IKS(F)	Ancient Marketing System/ Primitive Business Management Practices/ Indigenous Cost Accounting / Role of Statistics in India / History of Economic Thoughts (Choose any one out of 5)	Theory	02
Ability Enhancement Course (AEC)	MAR-210-AEC / HIN-210-AEC/ SAN-210-AEC	Marathi OR Hindi OR Sanskrit (Choose any one out of 3)	Theory	02
Co-curricular Course (CC)	YOG/PES/CUL/ NSS/NCC-211-CC	Co-curricular Course (CC)	T/P	02
		TOTAL		22

Course Structure for S.Y.B. Com (NEP 2.0) (2024 Pattern)**B.Com. in Marketing / Business Administration / Costing / Statistics / Banking & Finance****Sem.-IV**

Course Type	Course Code	Course Title	Theory / Practical	Credits
Major Mandatory	COM-251-MRM	Designing of Advertising / Business Environment/ Cost Accounting Standards and Contract Costing/ Advanced Statistics-II / Indianan Financial System –II (Choose any one out of 5)	Theory	04
Major Mandatory	COM-252-MRM	Distribution Channels and Sales Force Management/ Legal Environment of Business/ Modern Approaches to Costing/ Statistical Computing using MS-Excel / Macro Economics II (Choose any one out of 5)	Theory	02
Vocational Skill Course (VSC)	COM-253-VSC	Soft Skills and Modern Business Communication	Theory	02
Community Engagement Project (CEP)	COM-254-CEP	Community Engagement Programme	Practical	02
Minor	COM-255-MN(B)	Company Accounts- II	Theory	04
Open Elective (OE)	COM-256-OE	Elements of Contemporary Commerce	Theory	02
Skill Enhancement Course (SEC)	COM-257-SEC	Essentials of Business Management	Theory	02
Ability Enhancement Course (AEC)	MAR-260-AEC / HIN-260-AEC/ SAN-260-AEC	Marathi OR Hindi OR Sanskrit	Theory	02
Co-curricular Course (CC)	YOG/PES/CUL/ NSS/NCC-261-CC	Co-curricular Course (CC)	T/P	02
		TOTAL		22

**CBCS Syllabus as per NEP 2020 for S.Y.B.Com
(NEP-2.0:2024 Pattern)**

Name of the Programme	: B.COM. IN ACCOUNTANCY & TAXATION
Programme Code	: UCCO
Class	: S.Y.B.Com
Semester	: III
Course Type	: Major Mandatory (Theory)
Course Code	: COM-201-MRM(A)
Course Title	: CORPORATE ACCOUNTING-I
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To understand the meaning, concept, and relevance of Accounting Standards in India.
2. To explore the applicability, objectives, and scope of Accounting Standards in business.
3. To learn the preparation of company final accounts as per the Companies Act, 2013
4. To introduce the concept of holding and subsidiary companies, and their financial relationships.
5. To teach the preparation of consolidated financial statements, including Balance Sheet.
6. To gain an understanding of the valuation of goodwill and shares, and the factors influencing their value.
7. To learn various methods for valuing goodwill and shares, such as net assets, yield basis, and fair value methods.

Course Outcomes (COs):**By the end of the course, students will be able to:**

- CO1. Apply Indian Accounting Standards (AS) in real-world financial accounting.
- CO2. Prepare income statements and balance sheets as per the Companies Act, 2013
- CO3. Understand the concepts of holding and subsidiary companies, including their accounting treatments.
- CO4. Prepare a consolidated balance sheet for a holding company with one subsidiary, adjusting for inter-company transactions.
- CO5. Value goodwill, understanding its features, types, and influencing factors.
- CO6. Apply methods like Net Assets, Yield Basis, and Fair Value to value shares.
- CO7. Develop analytical skills to prepare and interpret financial reports, integrating accounting standards and valuation techniques.

Topics and Learning Points

Unit 1:	Accounting Standards in India	(10)
	1.1 Meaning & Concept 1.2 Applicability, Objectives, Scope 1.3 Discloser Policy of AS 5, AS10, and AS 21 with examples (Small Case Studies)	
Unit 2:	Company Final Accounts	(18)
	2.1 Forms and contents as per Provisions of Companies Act; 2013 as per Revised Schedule – VI. 2.2 Preparation of Income Statement. 2.3 Preparation of Balance Sheet	
Unit 3:	Holding Company Account	(18)
	3.1 Meaning and Introduction of Holding & Subsidiary Company. 3.2 Concepts of Percentage of Shares, Capital Profit, Revenue Profit, Minority Interest, Cost of Control. 2.4 Preparation of Consolidated Balance Sheet of Holding Company (with one subsidiary only). as per Provisions of Companies Act; 2013 as per Revised Schedule – VI. 3.3 Adjustment of Inter-Company Transactions & Unrealized Profit of Stock	
Unit 4:	Valuations of Goodwill & Shares	(14)
	4.1. Concept of Valuation of Goodwill & Shares 4.2. Features of Goodwill, Types of Goodwill, 4.3. Factors Affecting Value of Goodwill, 4.4. Need for Valuation, Methods for Valuing Goodwill 4.5. Need for Valuation of Shares 4.6. Special Factors affecting Valuation of Shares, Methods of Valuation – (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.	
	Total	(60)

References:

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- Company Accounts: By S.P. Jain & K.L. Narang
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
- Accounting Standards – Institute of Chartered Accountants of India.
- The Journal of the Institute of Chartered Accountants of India.

Mapping of Program Outcomes with Course Outcomes**Class: S. Y. B. Com.****Subject: ACCOUNTANCY & TAXATION****Course: CORPORATE ACCOUNTING-I****Course Code: COM-201-MRM(A)****Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Programme Outcomes (POs)												
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	3				3	3		3		2		3
CO 2	3		2			3					2	2
CO 3	3	2		3	3		3		3		3	
CO 4	2	2										
CO 5					3		3					
CO 6	3		3			3				3	3	3
CO 7		3	3	3								

Justification for the Mapping:**PO1 (Fundamental Knowledge and Coherent Understanding):**

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO2: Knowledge about the applicability of Indian Accounting Standards.
- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO4: Instils the knowledge about meaning and concept of holding and subsidiary companies.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO7: Acquaints with the use of various methods of valuation of shares.
- CO3: Moderate relation due to procedural knowledge involved in corporate accounting.
- CO4: Instils the knowledge about meaning and concept of holding and subsidiary companies.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO7: Acquaints with the use of various methods of valuation of shares.
- CO2: Moderate relation as critical thinking is involved in understanding the applicability of Indian Accounting Standards.

PO4 (Communication Skills):

- CO3: Awareness about corporate accounting requires communication skills.
- CO7: Acquaints with the use of various methods of valuation of shares.

PO5 (Analytical Reasoning Skills):

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.
- CO5: Awareness about the accounting procedure.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO2: Knowledge about the applicability of Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.

PO7 (Multidisciplinary Competence):

- CO3: Awareness about corporate accounting requires multidisciplinary competence.
- CO5: Awareness about the accounting procedure requires multidisciplinary competence.

PO8 (Value Inculcation through Community Engagement):

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.

PO9 (Traditional Knowledge into Modern Application):

- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.

PO10 (Design and Development of System):

- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO1: Imparts fundamental knowledge about Indian Accounting Standards.

PO11 (Ethical and Social Responsibility):

- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO2: Moderate relation as ethical and social responsibility is involved in understanding the applicability of Indian Accounting Standards.

PO12 (Research-Related Skills):

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO2: Moderate relation as research-related skills is involved in understanding the applicability of Indian Accounting Standards.

**CBCS Syllabus as per NEP 2020 for S.Y.B.Com
(NEP-2.0:2024 Pattern)****Name of the Programme : B.COM. IN ACCOUNTANCY & TAXATION****Programme Code : UCCO****Class : S.Y.B.Com****Semester : III****Course Type : Major Mandatory (Theory)****Course Code : COM-202-MRM(A)****Course Title : ACCOUNTING FOR SERVICE SECTOR****No. of Credits : 02****No. of Teaching Hours : 30****Course Objectives:**

1. To understand the concept and types of educational institutions and their accounting needs.
2. To learn the objectives, features, and advantages of accounting for educational institutions.
3. To gain knowledge of the income, expenditure, assets, and liabilities of educational institutions.
4. To develop the skills required for preparing the Income & Expenditure Account and Receipt & Payment Account for educational institutions.
5. To understand the process of preparing the Balance Sheet for educational institutions.
6. To understand the key elements of hotel accounting and its distinctive features.
7. To gain knowledge of hospital accounting, including the specific needs and preparations of financial statements for hospitals.

Course Outcomes (COs):**By the end of the course, students will be able to:**

- CO1. : Understand the types of educational institutions and their accounting needs.
- CO2. : Recognize the objectives and advantages of educational institution accounting.
- CO3. : Identify the income, expenditure, assets, and liabilities of educational institutions.
- CO4. : Prepare the Income & Expenditure, Receipt & Payment accounts, and Balance Sheet for educational institutions.
- CO5. : Understand hotel accounting, including room occupancy rate and financial statement preparation.
- CO6. : Prepare the Income & Expenditure, Receipt & Payment, and Profit & Loss accounts for hotels.
- CO7. Prepare the financial statements for hospitals, including Income & Expenditure, Receipt & Payment accounts, and Balance Sheet.

Topics and Learning Points

Unit 1:	Accounting for Educational Institutions	(10)
	1.1 Introduction, Types of Educational Institutions 1.2 Objectives, Features and Advantages of Accounting for Educational Accounting 1.3 Brief Introduction of Incomes, Expenditures, Assets & Liabilities of Educational Institutions 1.4 Preparation of Receipt & Payment Account 1.5 Preparation of Income & Expenditure Account & Balance Sheet	
Unit 2:	Hotel Accounting	(10)
	2.1 Introduction, Types of Hotels, 2.2 Objectives, Features and Advantages of Hotel Accounting 2.3 Brief Introduction of Incomes, Expenditures, Assets & Liabilities of Hotels 2.4 Calculation of Room Occupancy Rate 2.5 Visitors' Ledgers Account, 2.6 Preparation of Receipt & Payment Account 2.7 Preparation of Income & Expenditure Account 2.8 Preparation of Profit & Loss A/c and Balance Sheet	
Unit 3:	Hospital Accounting	(10)
	3.1 Introduction, Types of Hospitals 3.2 Brief Introduction of Incomes, Expenditures, Assets & Liabilities of Hospitals 3.3 Objectives, Features and Advantages of Hospital Accounting 3.4 OPD & IPD Register 3.5 Preparation of Receipt & Payment Account 3.6 Preparation of Income & Expenditure Account & Balance Sheet	
	Total	(30)

References:

- Shukla and Grewal: Advanced Accounting (S. Chand & Co Ltd. New Delhi)
- Jain and Narang: Advanced Accounting (Kalyani Publishers, Ludhiana)
- Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
- R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
- Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
- Robert Anthony, D.F. Hawkins: Accounting Text & Cases (Tata McGraw Hill)
- S.N. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Ltd. New Delhi)
- Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

Assessment Pattern:

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Assignment, Lab Practical, Assigning Internship to Students etc.)	: 20 Marks
External Examination (Question Paper should consist of 30% Theory & 70% Problems)	: 30 Marks
Total Marks	: 50 Marks

Mapping of Program Outcomes with Course Outcomes**Class:** S. Y. B. Com.**Subject:** ACCOUNTANCY & TAXATION**Course:** ACCOUNTING FOR SERVICE SECTOR**Course Code:** COM-202-MRM(A)**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Course Outcomes	PO1	PO2	PO3	PO5	PO7	PO9	PO11	PO14
CO 1	3	3		3				2
CO 2	3		2				2	3
CO 3	3	2		3	3	3	3	
CO 4	2	2						2
CO 5	2			3	3			
CO 6	3		3				3	3
CO 7	2	3	3		2	2		2

Justification for the Mapping:**PO1: Fundamental Knowledge and Coherent Understanding**

CO1, CO2, CO3, CO6: Strong alignment (3), as these COs build foundational knowledge in educational, hotel, and institutional accounting.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Strong alignment (3) for procedural knowledge in educational accounting.

CO2, CO3, CO4: Moderate alignment (2) as students apply procedures in various accounting tasks.

CO7: Strong alignment (3) for hotel and healthcare accounting procedures.

PO3: Critical Thinking and Problem-Solving Skills

CO3: Strong alignment (3) as it involves critical analysis of financial data.

CO5, CO6: Strong alignment (3) for problem-solving in hotel and financial statement preparation.

PO5: Analytical Reasoning Skills

CO2: Moderate alignment (2) for analytical reasoning in educational accounting.

CO3: Strong alignment (3) for analysing financial components in educational institutions.

CO4, CO7: Moderate alignment (2) for applying analytical reasoning in financial statement preparation.

PO7: Multidisciplinary Competence

CO3, CO5, CO6, CO7: Strong alignment (3) as these COs integrate accounting with education, hospitality, and healthcare sectors.

PO9: Traditional Knowledge into Modern Application

CO3: Strong alignment (3) for applying traditional accounting principles to modern educational systems.

PO11: Ethical and Social Responsibility

CO2, CO6, CO7: Strong alignment (2-3) as ethical responsibility plays a role in educational, hotel, and healthcare accounting practices.

PO14: Area-Specific Expertise

CO2, CO3: Strong alignment (3) for developing expertise in educational institution and financial components.

CO4, CO7: Moderate alignment (2) for sector-specific accounting knowledge in education and healthcare.

The mapping effectively aligns Program Outcomes (POs) with Course Outcomes (COs), ensuring students gain the necessary skills and knowledge to apply accounting principles in educational, hotel, and healthcare sectors.

**CBCS Syllabus as per NEP 2020 for S.Y.B.Com
(NEP-2.0:2024 Pattern)**

Name of the Programme	: B.COM. IN ACCOUNTANCY & TAXATION
Programme Code	: UCCO
Class	: S.Y.B.Com
Semester	: III
Course Type	: Subject Specific IKS
Course Code	: COM-207-IKS(A)
Course Title	: ANCIENT ACCOUNTING SYSTEM
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To understand the evolution of accounting systems in ancient India.
2. To explore accounting practices in the Indus Valley Civilization.
3. To examine the role of agriculture in early accounting systems.
4. To analyse financial management in Vedic texts.
5. To study accounting for cattle management and social classes.
6. To learn about accounting in the Mauryan and Gupta periods.
7. To understand the influence of Kautilya's *Arthashastra* on accounting.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Describe early accounting practices in ancient India.
- CO2. Explain the role of agriculture in accounting systems.
- CO3. Analyse Vedic financial management practices.
- CO4. Understand the significance of cattle and social classes in accounting.
- CO5. Explain Mauryan and Gupta accounting systems.
- CO6. Interpret Kautilya's *Arthashastra* in relation to accounting.
- CO7. Examine the role of mathematics and temple accounting practices.

Topics and Learning Points

Unit 1:	Origins and Early Accounting Practices in Ancient India	(10)
	1.1 Introduction to Indian accounting systems 1.2 Accounting in Indus Valley Civilization (Harappan Civilization) 1.3 The role of Agriculture in Accounting	
Unit 2:	Accounting Practices in the Vedic, Post-Vedic, and Early Imperial Periods	(10)
	2.1 Vedic Texts and Financial Management 2.2 Accounting for Agriculture and Cattle Management 2.3 Role of Social Classes in Accounting 2.4 Guilds and Trade in Ancient India	
Unit 3:	Accounting and Administration in the Mauryan and Gupta Periods	(10)
	3.1 Mauryan Empire's administrative and taxation systems 3.2 Accounting in the Gupta period 3.3 Kautilya's <i>Arthashastra</i> and its influence on accounting 3.4 Accounting and mathematical systems 3.5 Financial record-keeping in temple economies	
	Total	(30)

References:

1. The History of Accounting in Ancient India (1970) - S. K. Ghosh, Sterling Publishers Pvt. Ltd.
2. Kautilya's Arthashastra (1992) - Kautilya (translated by L.N. Rangarajan), Penguin Books India
3. The Arthashastra: A New Translation (2013) - Kautilya (translated by Patrick Olivelle), Oxford University Press
4. Ancient Indian Economic Thought (1969) - S. N. Mukherjee, Allied Publishers Pvt. Ltd.
5. Indian Economic History: A Survey (1997) - B. R. Sharma, Vikas Publishing House
6. Vedic Economics and Financial Management (2010) - M. G. Sharma, New Age International Publishers
7. A History of Ancient and Early Medieval India (2008) - Upinder Singh, Pearson Education
8. Trade and Economic Life in the Gupta Period (1995) - R.C. Majumdar, Motilal Banarsidass Publishers
9. Ancient Indian Taxation (1991) - R. K. Sharma, Prentice Hall
10. Early Indian Economic Thought: From Vedic to Gupta Period (2000) - R. N. Sharma, K.K. Publications

Assessment Pattern:

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Assignment, Lab Practical, Assigning Internship to Students etc.)	: 20 Marks
External Examination (Question Paper should consist of 100% Theory)	: 30 Marks
Total Marks	: 50 Marks

Mapping of Program Outcomes with Course Outcomes**Class:** S. Y. B. Com.**Subject:** ACCOUNTANCY & TAXATION**Course:** ANCIENT ACCOUNTING SYSTEM**Course Code:** COM-207-IKS(A)**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Course Outcomes	PO1	PO2	PO3	PO5	PO7	PO9	PO11	PO12	PO14
CO 1	3	3	3	3	3	3	3		3
CO 2	3				3	3		3	
CO 3	3	2	2	2	3		3		2
CO 4		2		3			2	2	3
CO 5	3	3	3		2	3	3	3	
CO 6	3	3		2	3				2
CO 7		3	3		3	3	3	2	

Justification for the Mapping:**PO1: Fundamental Knowledge and Coherent Understanding**

CO1, CO2, CO3, CO5, CO6: Strong alignment (3) as these COs provides foundational knowledge of early accounting practices, agricultural influence, and ancient accounting systems like Mauryan and Gupta.

PO2: Procedural Knowledge for Skill Enhancement

CO1, CO5, CO6: Strong alignment (3) for procedural knowledge in early and historical accounting practices.

CO3: Moderate alignment (2) as it requires procedural understanding of Vedic financial management.

PO3: Critical Thinking and Problem-Solving Skills

CO1, CO5, CO7: Strong alignment (3) as these COs develops critical thinking in analysing ancient accounting systems and practices.

CO3: Moderate alignment (2) for analysing Vedic financial management.

PO5: Analytical Reasoning Skills

CO1, CO5: Strong alignment (3) for applying analytical reasoning to early and historical accounting practices.

CO3, CO7: Moderate alignment (2) as these COs involves analytical skills in financial management and temple accounting.

PO7: Multidisciplinary Competence

CO2, CO3, CO5, CO7: Strong alignment (3) as these COs integrate accounting with history, economics, agriculture, and mathematics.

PO9: Traditional Knowledge into Modern Application

CO1, CO2: Strong alignment (3) as these COs connects traditional accounting practices with modern systems.

PO11: Ethical and Social Responsibility

CO4, CO5: Strong alignment (3) as they involve understanding ethical and societal impacts in ancient accounting practices.

PO12: Research-Related Skills

CO3, CO5: Strong alignment (3) for research skills in analysing historical financial systems.

PO14: Area-Specific Expertise

CO1, CO5: Strong alignment (3) for developing expertise in ancient accounting systems.

CO6: Moderate alignment (2) for specialized knowledge in Kautilya's *Arthashastra*.

The mapping ensures that Program Outcomes (POs) align with Course Outcomes (COs), helping students gain essential knowledge and skills in ancient Indian accounting systems while developing critical thinking, research, and analytical abilities.

**CBCS Syllabus as per NEP 2020 for S.Y.B.Com
(NEP-2.0) (2024 Pattern)**

Name of the Programme : **B.COM. IN MARKETING / BUSINESS ADMINISTRATION /
COST & MANAGEMENT ACCOUNTING / STATISTICS /
BANKING & FINANCE**

Programme Code : **UCCO**

Class : **S. Y. B. Com**

Semester : **III**

Course Type : **Minor**

Course Code : **COM-205-MN(A)**

Course Title : **COMPANY ACCOUNTS- I**

No. of Credits : **04**

No. of Teaching Hours : **60**

Course Objectives:

1. To understand how profits and losses are calculated and treated prior to incorporation.
2. To learn to prepare income statements and balance sheets in compliance with the Companies Act, 2013 (Revised Schedule VI).
3. To gain knowledge of holding and subsidiary companies and their accounting treatment.
4. To develop skills to prepare consolidated financial statements, including a consolidated balance sheet for a holding company.
5. To understand the concept, significance, and methods of valuing goodwill and shares.
6. To learn how to value goodwill, considering its features, types, and influencing factors.
7. To master the various methods of share valuation, such as the Net Assets Method, Yield Basis Method, and Fair Value Method.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Compute and account for profit/loss prior to incorporation.
- CO2. Prepare income statements and balance sheets as per the Companies Act, 2013.
- CO3. Apply accounting treatments for holding and subsidiary companies.
- CO4. Prepare a consolidated balance sheet for a holding company with one subsidiary.
- CO5. Value goodwill, considering the factors that influence its value.
- CO6. Apply various methods to value shares.
- CO7. Analyse and prepare financial statements using accounting standards and valuation techniques.

Topics and Learning Points

Unit 1:	Profit Prior & Post to Incorporation	(12)
	1.1 Introduction, 1.2 Method of Computation of Profits/Loss Prior to Incorporation, 1.3 Method of Accounting of Profit/Loss Prior to Incorporation, 1.4 Application/Accounting Treatment of Profit/Loss Prior to Incorporation	
Unit 2:	Company Final Accounts	(18)
	2.1 Forms and contents as per Provisions of Companies Act; 2013 as per Revised Schedule – VI. 2.2 Preparation of Income Statement. 2.3 Preparation of Balance Sheet	
Unit 3:	Holding Company Account	(16)
	3.1 Meaning and Introduction of Holding & Subsidiary Company. 3.2 Concepts of Percentage of Shares, Capital Profit, Revenue Profit, Minority Interest, Cost of Control. 2.5 Preparation of Consolidated Balance Sheet of Holding Company (with one subsidiary only). as per Provisions of Companies Act; 2013 as per Revised Schedule – VI. 3.3 Adjustment of Inter-Company Transactions & Unrealized Profit of Stock	
Unit 4:	Valuations of Goodwill & Shares	(14)
	4.1 Concept of Valuation of Goodwill & Shares 4.2 Features of Goodwill, Types of Goodwill, 4.3 Factors Affecting Value of Goodwill, 4.4 Need for Valuation, Methods for Valuing Goodwill 4.5 Need for Valuation of Shares 4.6 Special Factors affecting Valuation of Shares, 4.7. Methods of Valuation – (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.	
	Total	(60)

References:

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- Company Accounts: By S.P. Jain & K.L. Narang
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
- Accounting Standards – Institute of Chartered Accountants of India.
- The Journal of the Institute of Chartered Accountants of India.

Mapping of Program Outcomes with Course Outcomes**Class: S. Y. B. Com.****Subject: ACCOUNTANCY & TAXATION****Course: COMPANY ACCOUNTS- I****Course Code: COM-205-MN (A)****Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Course Outcomes	PO1	PO2	PO3	PO5	PO7	PO9	PO11	PO12	PO14
CO 1	3	2		3		2		3	2
CO 2	3		2			3	2	2	
CO 3	3	2		3	3		3		2
CO 4	2	2	2			3		2	
CO 5				3	3				3
CO 6	3		3			3	3	3	3
CO 7		3	3		2		2		2

Justification for the Mapping:**PO1: Fundamental Knowledge and Coherent Understanding**

CO1: Provides foundational knowledge on accounting for profit/loss before incorporation.

CO2: Teaches preparation of income statements and balance sheets as per the Companies Act.

CO3: Expands fundamental knowledge on accounting for holding and subsidiary companies.

CO6: Provides basic understanding of various share valuation methods.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Develops skills to compute profit/loss before incorporation.

CO3: Enhances procedural knowledge for accounting treatments of holding and subsidiary companies.

CO4: Develops procedural skills in preparing consolidated balance sheets.

CO6: Enhances skills in applying share valuation methods.

CO7: Builds procedural knowledge in preparing financial statements using accounting standards.

PO3: Critical Thinking and Problem-Solving Skills

CO1: Requires critical thinking to compute profit/loss.

CO3: Involves problem-solving in accounting treatments for holding and subsidiary companies.

CO6: Encourages critical evaluation of share valuation methods.

CO7: Develops problem-solving skills in financial statement analysis.

PO5: Analytical Reasoning Skills

CO1: Encourages analytical reasoning for accurate profit/loss calculation.

CO5: Requires analytical reasoning to value goodwill.

CO6: Develops analytical skills in evaluating share valuation methods.

CO7: Builds analytical reasoning for preparing financial statements.

PO7: Multidisciplinary Competence

CO3: Requires knowledge from corporate law, business, and accounting.

CO7: Integrates knowledge from economics, finance, and law for preparing financial statements.

PO9: Traditional Knowledge into Modern Application

CO2: Applies traditional accounting knowledge to modern financial reporting.

CO7: Integrates traditional accounting principles with modern valuation techniques.

PO11: Ethical and Social Responsibility

CO3: Ensures ethical reporting of holding and subsidiary companies.

CO5: Requires ethical considerations in valuing goodwill.

CO7: Promotes transparency and ethical reporting in financial statements.

PO12: Research-Related Skills

CO1: Enhances research skills in interpreting financial data for profit/loss calculation.

CO5: Involves research in factors influencing goodwill valuation.

CO6: Develops research skills in identifying share valuation methods.

CO7: Requires research to prepare financial statements using up-to-date standards.
