

As Per NEP 2020

University of Mumbai



Title of the program

- A-** U.G. Certificate in Accountancy
- B-** U.G. Diploma in Accountancy
- C-** B.Com. (Accountancy)
- D-** B.Com. (Hons.) in Accountancy
- E-** B.Com. (Hons. with Research) in Accountancy

Syllabus for

Semester – Sem I to II

Ref: GR dated 20th April, 2023 for Credit Structure of UG

**(With effect from the academic year 2024-25
Progressively)**

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program O: _____A	A	U.G. Certificate in Accountancy
	O: _____B	B	U.G. Diploma in Accountancy
	O: _____C	C	B.Com. (Accountancy)
	O: _____D	D	B.Com. (Hons.) in Accountancy
	O: _____E	E	B.Com. (Hons. with Research) in Accountancy
2	Eligibility O: _____A	A	XII (H.S.C.) passed from Maharashtra State Board OR equivalent Exam from other state and as per university rules, regulations and ordinance issued from time to time. (As per the ordinance O.2152). OR Passed Equivalent Academic Level 4.0
	O: _____B	B	Undergraduate Certificate in Accountancy OR Passed Equivalent Academic Level 4.5
	O: _____C	C	Undergraduate Diploma in Accountancy OR Passed Equivalent Academic Level 5.0
	O: _____D	D	Bachelor of Accountancy with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5 with Min CGPA 7.5
	O: _____E	E	Bachelor of Accountancy with minimum CGPA of 7.5 OR Passed Equivalent Academic Level 5.5 with Min. CGPA 7.5
3	Duration of program R: _____	A	One Year
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years
4	Intake Capacity R: _____	120 per division	

5	Scheme of Examination R: _____	NEP 40% Internal Evaluation 60% External, Semester End Examination Individual Passing in Internal and External Examination	
6	R: _____ Standards of Passing	40%	
7	Credit Structure Sem. I - R: _____ A Sem. II - R: _____ B	Attached herewith	
	Credit Structure Sem. III - R: _____ C Sem. IV - R: _____ D		
	Credit Structure Sem. V - R: _____ E Sem. VI - R: _____ F		
8	Semesters	A	Sem I & II
		B	Sem III & IV
		C	Sem V & VI
		D	Sem VII & VIII
		E	Sem VII & VIII
9	Program Academic Level	A	4.5
		B	5.0
		C	5.5
		D	6.0
		E	6.0
10	Pattern	Semester	
11	Status	New	
12	To be implemented from Academic Year Progressively	From Academic Year: 2024-25	

Sign of the BOS
Principal Dr.(CA)
Gajanan Wader
Chairman Board of
Studies:
Accountancy

Sign of the
Offg. Associate
Dean
Dr. Ravikant
Balkrishna
Sangurde
Faculty of
Commerce

Sign of the
Offg. Associate
Dean
Prin. Kishori
Bhagat
Faculty of
Management

Sign of the
Offg. Dean
Prof. Kavita
Laghate
Faculty of
Commerce &
Management

Preamble

1) Introduction

A bachelor's program in Commerce with a specialization in Accountancy is a vital educational choice for those aspiring to excel in the dynamic world of finance and accounting. In an era of complex financial regulations, businesses, and organizations require professionals with a deep understanding of financial principles and expertise in accountancy. This program not only equips students with the necessary knowledge and skills but also offers a clear path to numerous lucrative and in-demand career opportunities in auditing, taxation, financial analysis, and at the same time encourage entrepreneurship and management of family business.

2) Aims and Objectives

1. The program aims to provide learners with a broad and in-depth knowledge of accounting and finance, including financial reporting, auditing, taxation, management, costing and corporate finance.
2. The program emphasizes ethical considerations in accounting and finance, instilling a strong sense of professional responsibility and integrity in students.
3. It encourages critical thinking and problem-solving skills, enabling students to address complex financial challenges in real-world scenarios.
4. The program aims to provide students with a global perspective on financial issues, considering international accounting standards and practices.
5. To foster a culture of continuous learning and professional development, encouraging graduates to pursue advanced degrees or professional certifications in accounting and finance.

3) Learning Outcomes

PO1: Learners would be able to demonstrate a comprehensive understanding of core accounting, finance, cost and management concepts, principles, and practices and critically analyze financial statements of various entities.

PO2: Demonstrate a comprehensive understanding of the taxation laws, regulations, and policies in India, including direct and indirect taxes, and international taxation.

PO3: Learners would be able to explain the importance of integrity, transparency, and ethical responsibility in financial reporting.

PO4: Learners would be able to demonstrate the ability to break down complex financial challenges into component parts and prepare its statement/ reports for stakeholders.

PO5: Learners will gain knowledge of international accounting standards and practices, including IFRS and GAAP and analyze its differences.

4) Any other point (if any)

The Bachelor of Commerce program with a specialization in Accountancy for undergraduates with competency and vocational skills aims to produce well-rounded professionals who are not only academically proficient but also possess the practical skills, ethics, and adaptability require to thrive in the ever-evolving field of accounting and finance.

5) Credit Structure of the Program (Sem I, II, III, IV, V & VI)

Under Graduate Certificate in Accountancy Credit Structure (Sem. I & II)

R: _____ A										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	Accountancy & Financial Management -I (02)		-	2+2	Vocational Skills in Accounting -I (02)	AEC :2, VEC :2, IKS: 2	CC:2	22	UG Certificate 44
		Balance (02+02) Credits from Commerce / Economics / Business Management				Vocational Skills in Accounting -II (02)				
						Recent Trends in Accounting -I (02)				
R: _____ B										
	II	Accountancy & Financial Management -II (02)		2	2+2	Vocational Skills in Accounting -III (02)	AEC :2, VEC :2	CC:2	22	
		Balance (02+02) Credits from Commerce / Economics / Business Management				Vocational Skills in Accounting -IV (02)				
						Recent Trends in Accounting - II (02)				
	Cum Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

Under Graduate Diploma in Accountancy

Credit Structure (Sem. III & IV)

R: _____ C										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AE C, VE C, IK S	OJT, FP, CEP, CC,RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	Accountancy & Financial Management - III (04)		4	2	Vocational Skills in Accounting -V (02)	AEC: 2	FP: 2 CC:2	22	UG Diploma 88
		Accounting & Auditing (Management Accounting)-I (4)								
	R: _____ D									
	IV	Accountancy & Financial Management - IV (04)		4	2	Vocational Skills in Accounting -VI (02)	AEC: 2	CEP: 2 CC:2	22	
		Accounting & Auditing (04)-II								
	Cum Cr.	28		10	12	6+6	8+4+2	8+4	88	
Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

B.Com. (Accountancy)

Credit Structure (Sem. V & VI)

R: _____ E										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.5	V	Accounting and Auditing- (Financial Accounting)- III (04)	4	4		Vocational Skills in Accounting –VII (02)		FP/CEP :2	22	UG Degree 132
		Accounting and Auditing- (Cost Accounting)- IV (04)				Recent Trends in Accounting –III (02)				
	R: _____ F									
	VI	Accounting and Auditing- (Financial Accounting)- V (04)	4	4		Recent Trends in Accounting – IV (02)		OJT :4	22	
		Accounting and Auditing- (Cost Accounting)- VI (04)								
	Cum Cr.	48	8	18	12	8+6	8+4+2	8+6+4	132	
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor										

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project]

Semester - I

Course	Accountancy & Financial Management -I (Semester I; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

India is experiencing a surge in entrepreneurial endeavors. For young minds planning to start their businesses or manage family businesses, a deep understanding of accounting principles is vital for financial management, decision-making, and ensuring the growth and sustainability of their enterprises. Accounting serves as the cornerstone of commerce education. It is the language of business and forms the basis for understanding financial transactions, records, and statements. Learning accounting is fundamental for students pursuing careers in commerce. Many commerce learners aspire to become Chartered Accountants (CAs), Cost and Management Accountants (CMAs), or Company Secretaries (CS) in India. A strong foundation in accounting and financial management is a prerequisite for pursuing these prestigious and highly regarded professional qualifications. The present course designed imparts a foundation of knowledge and skills that are not only pertinent to academic success but also invaluable for successful careers in the complex and dynamic business landscape of India. Whether students aim to become accountants, opt for administrative services of government, entrepreneurs, financial analysts, or professionals in any related field, this course provides the necessary tools to excel in their chosen paths while contributing to India's financial stability.

Aims and Objectives

CO1	To recognize the fundamental accounting concepts and conventions in financial reporting and understand its applicability.
CO2	To articulate the applicability and valuation of selected Accounting Standards.
CO3	To ascertain the process of preparation of final accounts for a proprietary manufacturing firm.

Learning Outcomes

LO1	The learner will be able to identify and explain the various accounting concepts and conventions applicable to the accounting system.
LO2	The learner will be able to identify, summarize, distinguish the purpose of policies and compute the valuation of inventory as per Accounting Standards 2
LO3	The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Introduction to Accounting Concepts and Accounting Standards.	15
2	Final Accounts of Manufacturing Concern.	15
		30

Module No	Content	No of Hours
1	<p><u>Introduction to Accounting Concepts & Accounting Standards.</u></p> <ul style="list-style-type: none"> • Accounting Concepts and Conventions. • Meaning and Classification - Capital, Revenue: Expenditure and Receipts, Profit and Loss. • Accounting Standard (AS) and Ind-AS & IFRS – An Introduction, Concepts and Benefits. • AS – 1 Disclosure of Accounting Policies. • AS – 2 Valuation of Inventories. • AS - 9 Revenue Recognition. • Inventory Valuation and Experiential Learning- Physical Stock Taking Activity and Recording. • Practical Problems on preparation of Stock Ledger Account using First in First Out (FIFO Method) and Weighted Average Cost method. • Short practical problems on Valuation of Inventory as per AS 2. 	15
2.	<p><u>Final Accounts of Manufacturing Concern</u></p> <ul style="list-style-type: none"> • Introduction and meaning. • Final Accounts of Manufacturing Concern (Proprietary Firm). • Closing and Adjustment Entries in Final Accounts of Manufacturing Concern. • Preparation of Trading Account, Manufacturing Account, Profit & Loss Account and Balance Sheet. <p>(Note: For Semester End Examination not more than 5 adjustments to be asked in one practical problem)</p>	15

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi.
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi.
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.

4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi.
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back.
8. Compendium of Statement & Standard of Accounting, ICAI.
9. Guidance Notes on Accounting Standard, ICAI
10. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
11. Company Accounting Standards: Shrinivasan Anand, Taxman.
12. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
13. Introduction to Financial Accounting by Horngren, Pearson Publications.
14. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi.

Semester End External - 30 Marks

Time: 1:00 Hour

QUESTION PAPER PATTERN **Attempt any 2 out of 3 questions.**

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Recent Trends in Accounting -I (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

Agriculture plays a pivotal role in the Indian economy being one of the dominant contributors to Gross Domestic Product (GDP) and Employment. In an era of increasing economic and climate uncertainty and fluctuating commodity prices, it is essential for farmers to have strong financial management skills to ensure the long-term sustainability of their operations. Furthermore, modern agriculture is becoming increasingly data-driven, with technologies like precision agriculture, IoT, and data analytics playing a significant role. This calls for increased accountability and transparency in its work.

Farm accounting thereby provides the foundation for collecting, analysing, and interpreting financial data, enabling farmers to make data-driven decisions that can optimize their operations and increase efficiency. Also, the 21st-century agricultural landscape is ripe for innovation and entrepreneurship. Knowledge of farm accounting can help learners explore new business models, such as Organic farming, Agri-tourism, or Value-added processing, and manage the financial aspects of their ventures.

Learners with knowledge of farm accounting can procure jobs in accounting positions in Food Production Companies, Food Processing Companies, Farming Industries, Farming Equipment Manufacturing Industries, Agrochemical Industries Public and Private Sectors, Chartered Accounting firms handling their accounts etc. They would also be able to venture their start-ups in Agribusiness supporting rural economy.

Aims and Objectives

CO1	To articulate the significance and necessity of farm accounting in modern agricultural practices.
CO2	To summarize and interpret the principal requirements of Ind AS 41.
CO3	To demonstrate the preparation and maintenance of different types of farm records through specimen examples.
CO4	To demonstrate the application of various accounting principles in preparation of final accounts of a farm.

Learning Outcomes

LO1	The learner will be able to summarize the role and importance of farm accounting and discuss the application of technology in context of farm accounting.
LO2	The learner will be able to evaluate the scope, objectives and accounting treatment of Ind

	AS 41.
LO3	The learner will be able to identify, prepare and create specimen examples of different farm records to illustrate their proper maintenance.
LO4	The learner will be able to distinguish between income and expenditure and prepare farm trial balance, trading account, profit and loss account and its balance sheet.

MODULES AT GLANCE

Module No	Unit	Content	No of Hours
1	I	Introduction to Farm Accounting.	05
	II	Indian Accounting Standard (Ind-AS) 41.	05
2	III	Book-Keeping and Accounting – Farm Accounting.	10
	IV	Preparation of Final Accounts.	10
			30

Module No	Content	No of Hours
1	<u>Unit I: Introduction to Farm Accounting</u> <ul style="list-style-type: none"> • Importance and Need for Farm Accounting. • IoT, Data Analytics with reference to Farm Accounting. 	05
	<u>Unit II: Indian Accounting Standard (Ind-AS) 41</u> <ul style="list-style-type: none"> • Introduction, Objective and Scope. • Key Definitions- Agriculture activity, Bearer Plant and Biological Asset. • Recognition • Measurement • Treatment of gain and losses and government grants. • Disclosure requirements 	05
2.	<u>Unit III - Book-keeping and Accounting – Farm Accounting</u> <ul style="list-style-type: none"> • Introduction and Types of Farm Records. • Objectives of Farm Records. • Reasons/Purpose of Farm Record Maintenance. • Types of Farm Records- Specimen. (Muster roll, Overseer's diary, Cultivation register, Cashbook, Stock book, Issue register, Receipt register, Labour requisition book, Attendance register, Deadstock, Ration book, Peon book, General register). 	10
	<u>Unit IV – Preparation of Final Accounts</u> <ul style="list-style-type: none"> • Concepts of Revenue & Capital: Income and Expenditure. • Preparation of Trial balance. • Preparation of Farm Trading and Profit & Loss Account. • Preparation of Balance Sheet. 	10

Reference Books

1. Agricultural Finance and Management: S Subba Reddy and P Raghu Ram: Edition 2018
2. Agricultural Accounting: Steven M Bragg CPA Edition: 2022
3. Financial Management for Farmers and Rural Managers: Waren Martyn: Fourth Edition
4. Financial Management for Agri Business: Scientific Publishers: Edition. 2010
5. Fundamentals of Agriculture: R.L. Arya and P.L. Gupta: Scientific Publishers Edition.
6. Handbook of Agriculture by ICAR (Indian Council of Agricultural Research): Sixth Revised Edition
7. Introduction to Agricultural Economics :Pearson: Sixth Edition 2019
8. Ind AS Ready Reckoner: Parveen Sharma and Kapileshwar Bhalla Edition 2023.
9. Guidance Note Ind As 41: Ministry of Corporate Affairs
10. Ind AS 41 Quick Summary: ICAI.

Semester End Evaluation: External - 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

5. Equal Weightage is to be given to all the modules.
6. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
7. Use of simple calculator is allowed in the examination.
8. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– I (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the dynamic landscape of business, staying compliant with various laws and regulations is crucial for the smooth functioning and growth of enterprises. This comprehensive course aims to empower learners with the knowledge and skills required for successful business registration and compliance with key legislations. Covering a spectrum of legal frameworks, the course delves into the intricacies of Income Tax Law, GST Law, Udyam, Digital Signature application. By completing this course, learners will not only enhance their employability but also gain a competitive edge in navigating the complex regulatory environment of the practical business world. Acquire the skills needed to ensure legal compliance, foster ethical business practices, and contribute to the sustainable growth of enterprises in today's ever-changing business landscape.

Aims and Objectives

CO1	To enable the learners to understand the concepts of business start-ups.
CO2	To enable the learners to develop the skill required for registration of business start-ups under various statutes.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of the concept of person under various statutes and Digital Signature.
LO2	Familiarise and understand the basic concepts of business registrations under various statutes.
LO3	Develop the application skill required for registration under various statutes.
LO4	Develop the analytical skill required to understand the various conditions required for registration under various statutes.
LO5	Evaluate in practically restricted situation the knowledge gained related to registration under various statutes.

MODULES AT GLANCE

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Meaning and concept of “Person” under Income Tax Law, GST Law, Udyam • Application and Registration procedure of Digital Signature. • PAN & TAN application for business Under The Income Tax Act, 1961. • Business Registration under UDYAM / UDYOG AADHAR. • Business Registration under Goods and Service Tax Laws. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Registration of business under The Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975. • Business Registration under The Employees’ Provident Funds And Miscellaneous Provisions Act, 1952. • Business Registration under The Employees’ State Insurance Act, 1948. 	15

Note: The above modules will be covering applicability and registration of individuals and partnership firm.

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	Student’s Guide to Income Tax Including GST.	Vinod K Singhania, Monica Singhania	Taxmann
2	Student’s Guide to Income Tax Including GST – Problems and Solutions	Vinod K Singhania, Monica Singhania	Taxmann
3	Direct Taxes Law and Practice	Vinod K Singhania, Kapil Singhania	Taxmann
4	Income Tax Act, 1961	Bare Act	
5	Income Tax Rules, 1962		
6	GST Practice Manual	Aditya Singhania	Taxmann
7	GST Ready Reckoner	V.S. Datey	Taxmann
8	Professional’s Guide to GST	Abhishek A. Rastogi	Taxmann
9	GST Acts with Rules/Forms & Notifications	Taxmann	
10	Indirect Tax Laws	Mahesh Gour, K M Bansal, V S Datey	Taxmann
11	The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 with Rules, 1975	PL. Subramanian	Snow White
12	Students handbook on Taxation	T.N.Manoharan and G R Giri	Snow White

13	Direct Tax Laws and International Taxation	T.N.Manoharan and G R Giri	Snow White
14	Guide to Employees' Provident Fund	Asis Mokhupadaya	Aggarwal Law House
15	Practical Guide to Employees' State Insurance Act, Rules and Regulations	HL Kumar	Aggarwal Law House
16	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952	Commercial Law Publishers	

Sr. No.	Weblinks
1	https://incometaxindia.gov.in/Pages/default.aspx
2	https://udyamregistration.gov.in/Government-India/Ministry-MSME-registration.htm
3	https://www.gst.gov.in/
4	https://mahagst.gov.in/en
5	https://unifiedportal-mem.epfindia.gov.in/memberinterface/
6	https://www.esic.gov.in/

Semester End External - 30 marks

Time: 1:00 hour

QUESTION PAPER PATTERN

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal 20 Marks

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– II (Semester I; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the rapidly evolving global business environment, it is imperative for professionals to have a nuanced understanding of diverse registration procedures and compliance frameworks. This advanced course provides in-depth insights into the registration processes mandated by various key legislations. Learners will gain a comprehensive understanding of business registrations under acts such as The Food Safety and Standards Act, 2006, The Foreign Trade (Development and Regulation) Act, 1992, and The Partnership Act, 1932, among others. By completing this advanced course, participants will not only enhance their employability but will also be equipped with the specialized knowledge and practical skills required to navigate complex regulatory frameworks. From fostering international trade to understanding the nuances of different business structures, this course provides a well-rounded perspective, preparing professionals and entrepreneurs for success in the diverse and competitive world of business.

Aims and Objectives

CO1	To enable the learners to understand the concepts of business start-ups and UNICORNS.
CO2	To enable the learners to develop the skill required for registration of business start-ups under various statutes.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of business start-ups and UNICORNS.
LO2	Familiarise and understand the basic concepts of business registrations under various statutes.
LO3	Develop the application skill required for registration under various statutes.
LO4	Develop the analytical skill required to understand the various conditions required for registration under various statutes.
LO5	Evaluate in practically restricted situation the knowledge gained related to registration under various statutes.

MODULES AT GLANCE

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Registration procedure as required under The Food Safety and Standards Act, 2006. • Registration Procedure of Importer Exporter Code under The Foreign Trade (Development and Regulation) Act, 1992. • Registration procedure of Partnership firms under The Partnership Act, 1932. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Registration procedure of Limited Liability Partnership under The Limited Liability Partnership Act, 2008. • Registration procedure of Companies under The Companies Act, 2013. (Private Limited Companies only) • Meaning and concepts of Business Start-ups & UNICORNS • Department for Promotion of Industry and Internal Trade (DPIIT) – Start-up Recognition – G.S.R. Notification 127(E) 	15

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	The Food Safety and Standards Act, 2006	Allahabad Law Publications	
2	The Food Safety and Standards Act, 2006 along with rules and regulations	Virag Gupta	Commercial Law Publishers
3	Export Import Procedures and Documentation	Donna L Bade	AMACOM
4	Export Import Procedures : Documentation and Logistics	C Rama Gopal	New Age International Publishers
5	Formation Registration Management and Taxation of Partnership Firms Legal issues and Practical Problems	CA Virendra K Pamecha	Xcess Infostore Pvt. Ltd.
6	Formation Management and Taxation of Partnership Firms and Partners	Ram Dutta Sharma	Commercial Law Publishers
7	The Limited Liability Partnership Act, 2008 with Rules, 2009		Commercial Law Publishers
8	Practical Guide To Limited Liability	PL. Subramanian	Snow White

	Partnership (Law, Practice, and Procedures)		
9	LLP Manual		Taxmann
10	Company Law Manual		Taxmann
11	Company Law (Vol.5)		Taxmann
12	Companies Act with Rules & Forms		Taxmann
13	Guide To Start-Ups		Taxmann
14	Taxation of Start-ups and Investors		Taxmann

<u>Sr. No.</u>	<u>Weblinks</u>
1	https://foscov.fssai.gov.in/
2	https://www.dgft.gov.in/CP/
3	https://rof.mahaonline.gov.in/
4	https://www.mca.gov.in/content/mca/global/en/home.html
5	https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/198117.pdf

Semester End External - 30 marks

Time: 1:00 hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

SEMESTER II

Course	Accountancy & Financial Management -II (Semester II; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

Building on the foundational concepts covered in the previous semester, this course aims to equip learners with a deeper understanding of specialized accounting scenarios. It not only imparts theoretical knowledge but also emphasizes practical application, critical thinking, and decision-making skills essential for success in diverse business environments encouraging entrepreneurship.

The course constitutes of foundational and highly practical curriculum that plays a pivotal role in shaping versatile professionals in the fields of accounting and financial management. This curriculum equips learners with essential skills, ranging from navigating the complexities of incomplete financial records to understanding the intricacies of managing branches and handling insurance claims. The importance of this course lies in its ability to provide a holistic understanding of various accounting scenarios and their real-world applications. Learners emerge not only with a strong theoretical foundation but also with practical problem-solving skills crucial for success in dynamic business environments. The career prospects are equally diverse, spanning roles such as accountants, auditors, financial analysts, risk managers, and consultants, as well as opportunities for entrepreneurship. With its blend of theoretical knowledge and practical application, this course opens doors to a wide array of rewarding career paths in the ever-evolving fields of accounting, finance and business management.

Aims and Objectives

CO1	To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store.
CO2	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.

Learning Outcomes

LO1	The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store.
LO2	The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtor's method.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Departmental Accounts.	15
2	Branch Accounts.	15
		30

Module No	Content	No of Hours
1	<u>Departmental Accounts</u> <ul style="list-style-type: none">• Introduction and meaning.• Basic Principles of Departmental Accounts.• Allocation of Expenses.• Inter-Departmental Transfers at Cost / Invoice Price.• Preparation of Final Accounts.	15
2.	<u>Branch Accounts</u> <ul style="list-style-type: none">• Introduction and Meaning.• Classification of Branch.• Accounting for Dependent Branch not maintaining full books• Debtor method and Stock & Debtors method.	15

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Papers. New Delhi.

8. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
9. Company Accounting Standards by Shrinivasan Anand, Taxman.
10. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
11. Introduction to Financial Accounting by Horngren, Pearson Publications.
12. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Semester End Evaluation: External 30 Marks

Time: 1 Hour

Question Paper Pattern: Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Recent Trends in Accounting -II (Semester II; Level 4.5)	Credits	02
Type	VEC; SEC (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

The recent trends in accounting underscore a paradigm shift towards recognizing human capital as a critical asset and strategic contributor to organizational success. In the contemporary business world, where innovation and adaptability are paramount, understanding and valuing human resources have become integral to sustainable growth. This course aligns with the evolving role of accountants and auditors who are now tasked with not only financial scrutiny but also with assessing the value and impact of a company's human capital. The recent emphasis on environmental, social, and governance (ESG) factors in corporate reporting further underscores the importance of considering human resources in the broader context of organizational sustainability. One of the key trends in accounting is the adoption of Integrated Reporting Frameworks, where companies are encouraged to provide a more holistic view of their performance, taking into account not only financial capital but also human, social, and intellectual capitals. Human Resource Accounting and Auditing directly contribute to this trend by offering methodologies to quantify and report the value of human resources. This goes beyond the traditional balance sheet and profit and loss statement, providing stakeholders with a more comprehensive understanding of the organization's overall health and potential for future growth.

Employment prospects in the field of Human Resource Accounting and Auditing have witnessed a significant upswing. Individuals with expertise in Human Resource Accounting and Auditing find themselves in high demand, not only in traditional accounting roles but also in specialized positions within human resource management. As businesses recognize the benefits of diverse and inclusive workplaces, professionals trained in Human Resource Accounting and Auditing play a pivotal role in ensuring that human resource management practices align with DEI objectives. This not only fosters a more inclusive work environment but also contributes to the overall reputation and sustainability of the organization.

Human Resource Accounting and Auditing course is not merely a response to current trends; it is a proactive step towards preparing professionals for the future of accounting and business. The course aligns with the evolving role of accountants and auditors, enhances employment prospects in diverse industries, and provides learners with a skill set that encompasses financial acumen, data analytics, strategic thinking, and a better understanding of human resource management.

Aims and Objectives

CO1	To articulate the need and importance of HRA and the role of human resource as an asset in contemporary organizational contexts.
CO2	To discuss and explore the theoretical aspects of the Human Resource Depreciation System.
CO3	To introduce and apply the Lev and Schwartz Model for measuring human resources.
CO4	To document the process and scope of human resource audit and prepare human resource report of an organization.

Learning Outcomes

LO1	The learner will be able to recall and summarize the developments related to human resource accounting in India and explain the intrinsic value of human resources within the organizational framework.
LO2	The learner will be able to paraphrase the theoretical foundations of the Human Resource Depreciation System and differentiate between various concepts such as absenteeism, strikes, and labour turnover.
LO3	The learner will be able to apply the Lev and Schwartz Model while quantifying the value of human resources.
LO4	The learner will be able to develop practical HR Audit checklists and construct HR Audit reports with insightful illustrations or case studies showcasing the outcome of the audit.

MODULES AT GLANCE

Module No	Unit	Content	No of Hours
1	I	Human Resource Accounting	05
	II	Human Resource Depreciation System	05
2	III	Economic Models to Measure Human Resource	10
	IV	Human Resource Audit	10
			30

Module No	Content	No of Hours
1	<p><u>Unit I : Human Resource Accounting.</u></p> <ul style="list-style-type: none"> • Introduction and Meaning. • Need & Importance. • History and Development of HRA in India. • Human Resource as an Asset. 	05
	<p><u>Unit II : Human Resource Depreciation System.</u> (Simple Theoretical Aspects)</p> <ul style="list-style-type: none"> • Introduction & Meaning. • Concepts of Absenteeism, Strikes and Lockouts, Labour Turnover, Skill Obsolescence, Industrial Accidents and Hazards. 	05
2.	<p><u>Unit III: Economic Models to Measure Human Resource.</u></p> <ul style="list-style-type: none"> • The Lev and Schwartz Model: Introduction and Concept. (Simple Practical Problems to be asked) 	12
	<p><u>Unit IV: Human Resource Audit</u></p> <ul style="list-style-type: none"> • Introduction and Meaning HR Audit • Process and Scope of HR Audit • HR Audit Checklist • HR Audit Data Collection and Analysis • HR Audit Report - Simple Illustrations/Case Study 	08

Reference Books

1. Human Resource Accounting: Advances in Concepts, Methods and Applications: Eric Flamholtz,: Springer Third Edition.
2. Human Resource Management Issues in Accounting and Auditing Firms: A Research Perspective John Brierley and David G William: Routledge Revivals 2017.
3. Human Resources Accounting Hardcover: Dr.Nandkumar S.Rathi, Dr.Krishna and Priya Rolla: Sahitya Sagar,2022.
4. How to measure Human Resource Management: Jac Fitz-Enz: Mcgraw Hill
5. Accounting for Human Resources: Rakesh Chandra Katiyar: UK Publishing
6. Human Resource Accounting, D. Prabakara Rao: Inter India Publications
7. Human Resource Accounting, Preeti, Jain: YKING Publications
8. A Study of Human Resource Accounting In Corporate Sector : A Comparative Study of Indian And Global Companies: Dr Nader Nagshbandhi: Himanshu Publications.
9. Human Resource Valuation: Riahi-Belkaoui Ahmed: Bloomsbury Publishing Plc.
10. Thesis: Human resource accounting a tool to evaluate human capital among college teachers in Mumbai: Sahifsa Moosa. (Available on Shodhganga).

Semester End Evaluation: External 30 Marks

Time: 1:00 Hour

Question Paper Pattern:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit /Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– III (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the intricate realm of business operations, adept handling of documents is paramount. This comprehensive course not only demystifies the meaning and concepts of various business documents but also delves into their practical significance within organizational frameworks. From Quotations and Tendering to Purchase Requisitions, learners will gain practical insights into the document-driven processes that form the backbone of business transactions. The course further explores the intricacies of critical documents such as Delivery Challans, Bills of Lading, Customs Bills, Lorry Receipts, and E-Way Bills, providing learners with a holistic understanding of the logistics and legal aspects of trade. Learners will also master the creation and significance of accounting documents. Additionally, the course addresses the crucial aspect of timely payments under MSME and GST Law, ensuring participants are well-versed in meeting legal obligations. Understanding the penalties and punishments associated with the dishonour of cheques adds a legal dimension to the course. By completing this course, participants will not only enhance their employability by mastering essential skills in documentation and financial transactions but will also be well-prepared to contribute effectively to the seamless functioning of businesses in diverse industries.

Aims and Objectives

CO1	To enable the learners to understand the concepts of documents in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various documents required in business organisations.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of documents in business organisations.
LO2	Familiarise and understand the basic documents required in business organisations.
LO3	Develop the application skill required for preparation of business documents.
LO4	Develop the analytical skill required to understand the various details required for preparation of business documents.
LO5	Evaluate in practically restricted situation the preparation of various business documents.

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Meaning and concepts of documents in business organisations. • Importance of maintaining documents in business organisations. • Quotations & Tendering. • Purchase Requisitions. • Delivery Challan, Bill of Lading, Customs Bills, Lorry Receipts, E-Way Bill. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Proforma Invoice and Tax Invoices. • Debit Note and Credit Note, Vouchers. • Letter of Credit, Bank Guarantee. • Cheques, Pay-in-slip and Bills of Exchange, NEFT, RTGS, Demand Draft. • Time limit of Payment under MSME and GST Law. • Dishonour of Cheque: Penalties & Punishment. 	15

Note: The above delivery of modules should have practical aspect of specimen documents.

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	GST E-way Bill	Taxmann	
2	MSME Ready Reckoner		
3	Guide to Negotiable Instruments Act, 1881		
4	Law related to Bills of Lading, characterparties and contract of affreightment	B C Mitra	Universal Law Publishing
5	Bills of Lading in international law and practice	Dr. Justice T. Kochu Thommen	Eastern Book Company
6	Understanding Letter of credit – Learners Guide to Letter of Credit	Nisha S Kosal	notionpress.com
7	Letters of Credit – Theory and Practice	Rupnarayan Bose	notionpress.com
8	Law related to Bank Guarantee	Dr. Mohd Yasin Wani	V L Media Solutions
9	Law of Banking and Negotiable Instruments	Dr. S R Myneni	Asia Law House
10	Banking Law and Negotiable Instrument Act	Dr R P Nainta	Allahabad Law Agency
11	Reserve Bank of India Act, 1934	Taxmann	
12	GST Practice Manual	Aditya Singhania	Taxmann
13	GST Ready Reckoner	V.S. Datey	Taxmann

14	Professional's Guide to GST	Abhishek A. Rastogi	Taxmann
15	Micro, Small and Medium Enterprises	Indian Institute of Banking and Finance	

Semester End External: 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

- 1 Equal Weightage is to be given to all the modules.
- 2 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- 3 Use of simple calculator is allowed in the examination.
- 4 Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/ Assignments. (Physical/Online mode)	10

Course	Vocational Skills in Accounting– IV (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the digital age, proficiency in computerized documentation and accounting is not just a valuable skill; it's a necessity for professionals aiming to thrive in the modern business landscape. This course is crafted to equip learners with hands-on vocational skills, focusing on practical applications using Excel and accounting software. Learners will delve into the creation and maintenance of crucial business registers, such as Assets Register and Stock Register, harnessing the power of Excel and other specialized software for efficient record-keeping. Learners will gain practical insights into managing employee compensation, deductions, and compliance in an organized and error-free manner. The hands-on approach enables participants to navigate popular accounting software seamlessly, ensuring they can efficiently record financial transactions. By mastering these skills, learners will not only enhance their vocational capabilities but also position themselves as indispensable assets to businesses seeking professionals well-versed in the intricacies of computerized documentation and accounting. This course is a gateway to a world where technology meets practical application, offering learners a tangible advantage in today's tech-driven business environment.

Aims and Objectives

CO1	To enable the learners to understand the concepts of computerised documentation and accounting in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various computerised documents and books of account required in business organisations.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of computerised documentation and accounting software used in business organisations.
LO2	Familiarise and understand the basic computerised documents and accounting software required in business organisations.
LO3	Develop the application skill required for preparation of computerised documents and maintaining accounts using software.
LO4	Develop the analytical skill required to understand the various details required for preparation of computerised document and computerised books of account.
LO5	Evaluate in practically restricted situation the preparation of various computerised documents and computerised books of account in business.

Module No	Content	No of Hours
1	Computerised Documentation in business. <ul style="list-style-type: none"> Assets Register by using Excel/ Software. Stock Register by using Excel/ Software. Payroll setup by using Excel/ Software. 	15
2.	Accounting Software <ul style="list-style-type: none"> Creation of Entity Creation of Masters - Groups and Ledgers Preparation of Vouchers Obtaining Trial Balance and Financial Statements. 	15

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	Computerised Accounting	G Krishna Kavitha, K Padma Priya, B Lavanya, K Deepa	Himalaya Publishing House
2	Computerised Accounting	Neeraj Goyal, Rohit Sachdeva	Kalyani Publishers
3	Computerised Accounting (Tally)	Prof. Uzma Sarkhot	Vision Publications
4	Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365)	Paul McFedries	The Microsoft Press Store by Pearson
5	Microsoft Excel Professional 2021 Guide	CA Manmeet Singh Mehta	
6	A to Z of MS Excel : A book for learners and trainers	Rinkoo Jainn	

Semester End Evaluation: External 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note 1. Equal Weightage is to be given to all the modules.

- 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- Use of simple calculator is allowed in the examination.
- Wherever possible more importance is to be given to the practical problems.

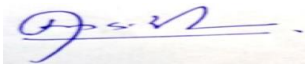






Continuous Evaluation: Internal (20 marks)

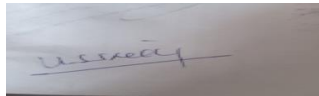

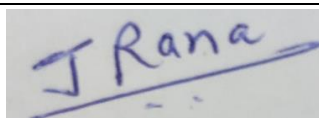
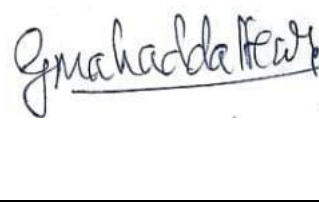
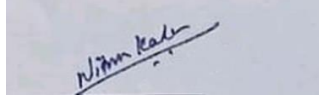

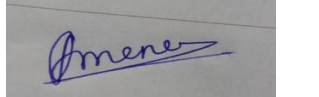

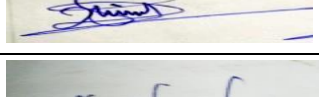
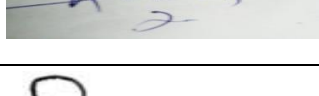
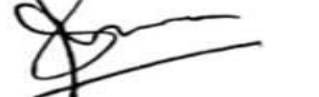
	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects / Assignments etc. (Physical/Online mode)	10

Letter Grades and Grade Points:

Semester GPA/ Programme CGPA Semester/ Programme	% of Marks	Alpha-Sign/ Letter Grade Result
9.00 - 10.00	90.0 - 100	O (Outstanding)
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)
5.00 - < 5.50	50.0 - < 55.0	C (Average)
4.00 - < 5.00	40.0 - < 50.0	P (Pass)
Below 4.00	Below 40.0	F (Fail)
Ab (Absent)	-	Absent

Team for Creation of Syllabus

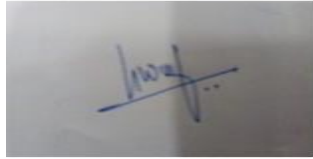
Name	College Name	Sign
Professor Dr Arvindkumar Shankarlal Luhar	Ismail Yusuf College, Jogeshwari, Mumbai.	
Professor Dr.CA.Sanjay Dharmaraj Sonawane	PTVA's Sathaye College, Vile Parle, Mumbai	
Dr Sunil Bapu Kadam	CTES's N G Acharya & D K Marathe College of Arts, Science and Commerce, Shri N G Achaya Marg, Chembur, Mumbai 400071,	
Principal Prof Dr.CA Kishore Shyamlal Peshori	Smt.Mithibai Motiram Kundnani college, Bandra Mumbai 400050	
Principal Dr. CA Gajanan P. Wader	Pillai College of Arts Commerce and Science	
Dr. Eknath Kundlik Zhrekar	Mahatma Education Society's Mahatma Night Degree college of Arts and Commerce, Chembur	
Dr.CA Nishesh Vilekar	KPB Hinduja college of commerce New Charniroad Mumbai 400004	

CA. Uday Shetty	Ramanand Arya DAV College Bhandup East Mumbai	
Dr. CS. Lalita Mutreja	Sahyadri Shikshan Seva Mandal's Arts and Commerce College, Palghar	
Dr. Jayesh Rana	Smt. M.M.K. College of Commerce and Economics Bandra	
CA Girish Mahaddalkar	Shailendra Education Society 's Arts Commerce & Science College Dahisar East Mumbai	
CA Nitin Kadam	V K Krishna Menon College Of Commerce And Economics And Sharad Shankar Dighe College Of Science And P A Menon College Of Management.	
Principal. Dr. CMA Alwin Menezes	Abhinav College of Arts Commerce and Science, Bhayandhar	
Dr. Navsin Mistry	M V Mandali's Colleges of Commerce and Science	
Dr. B.R. Deshpande	JVM's Mehta Degree College Airoli Navi Mumbai	
Dr. Abhijit Pandharinath Mahale	Raosaheb Gogate College of Commerce and Walke college of Arts, Banda	
Dr Kuldeep Sharma	KPB Hinduja College	
Dr. Nishikant Jha	Thakur College of Science & Commerce	

Justification for B.Com. (Accountancy)

1.	Necessity for starting the course:	<p>To provide Learners with a broad and an in-depth knowledge of Accounting and Finance, including Financial Reporting, Auditing, Taxation, Management, Costing and Corporate Finance etc.</p> <p>To encourage critical thinking and problem-solving skills, enabling students to address complex financial challenges in real-world scenarios.</p> <p>To foster a culture of continuous learning, professional development and encouraging B.Com Graduates to pursue advanced degrees or professional certifications in Accounting, Finance and Taxation Fields.</p>
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have commenced from the academic year 2023-24	Yes
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	<p>B.Com (Accountancy) are running in both the categories as Aided as well as Self-financed.</p> <p>Adequate number of eligible faculties are available for this course.</p>
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	<p>3 Years and/or 4 Years</p> <p>Level 4.5 : U.G. Certificate in Accountancy</p> <p>Level 5.0 : U.G. Diploma in Accountancy</p> <p>Level 5.5 : B.Com.(Accountancy)</p> <p>Level 6.0 : B.Com.(Hons.) in Accountancy B.Com.(Hons.with Research) in Accountancy</p>
6.	The intake capacity of each course and no. of admissions given in the current academic year:	120 Students Per Division
7.	Opportunities of Employability / Employment available after undertaking these courses:	Yes a Learner of B.Com Course would be specialization in accountancy with competency in taxation, costing, finance, laws, having multiple vocational, practical and ethical skills, not only academically proficient but will gain require adaptability to thrive in evolving areas of accounting, finance

		to fit in the all the related employment opportunities and also gained skilled during the course will help the learners to begin with Starts Ups Entrepreneurships in accounting, taxation, finance, consultancy or to begin with Research Endeavors.
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**Sign of the BOS
Principal Dr.(CA)
Gajanan Wader
Chairman Board of
Studies in
Accountancy**

**Sign of the
Offg. Associate Dean
Dr. Ravikant
Balkrishna Sangurde
Faculty of
Commerce**

**Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management**

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**