



Savitribai Phule Pune University, Pune



**KES's Tikaram Jagannath Arts, Commerce & Science College
(Autonomous)**

**Affiliated to Savitribai Phule Pune University
Re-accredited by NAAC with 'A' Grade**

Faculty of Commerce & Management

(Department of Commerce)

**Structure and Syllabus
Four-Year Bachelor of Commerce (B.Com) Degree Programme**

***Designed in Accordance with the
National Education Policy (NEP) – 2020
With Effect from 2025***

Academic Year 2025-26

Preamble

Business education lays a strong foundation of knowledge, skills, and perspectives essential for professional success. It prepares individuals to navigate complex business environments, make informed decisions, and contribute meaningfully to organizational growth.

Importance of Business Education:

1. **Skill Development** - Equips individuals with critical thinking, problem-solving, decision-making, communication, teamwork, and leadership skills vital for the corporate world.
2. **Entrepreneurial Knowledge** - Provides the tools and knowledge required to start, manage, and grow a business, covering key areas such as planning, finance, marketing, and strategy.
3. **Global Perspective** - Prepares individuals for the global marketplace by introducing international business practices, cultural awareness, and global economic trends.
4. **Adaptability** - Fosters flexibility and readiness to embrace change in a dynamic business environment shaped by technological and market shifts.
5. **Networking Opportunities** - Offers opportunities to build professional relationships with peers, faculty, and industry experts, enhancing collaboration and career advancement.
6. **Understanding Economic Principles** - Develops a sound understanding of economic concepts such as supply and demand, inflation, and market behavior, aiding in better business decision-making.
7. **Ethical Considerations** - Emphasizes the importance of ethical conduct and integrity in professional settings, promoting responsible and principled decision-making.
8. **Financial Literacy** - Enhances understanding of financial statements, budgeting, and financial planning essential for both personal and organizational financial decisions.
9. **Career Opportunities** - Opens diverse career pathways in finance, marketing, human resources, operations, and other business-related fields.
10. **Continuous Learning** - Instills a mindset of lifelong learning, encouraging individuals to stay updated with industry developments, emerging technologies, and evolving practices.

Programme Objectives

1. To build a strong foundation in financial and cost accounting for accurate preparation and interpretation of financial statements.
2. To develop mathematical and statistical skills for effective problem-solving and data analysis in commerce.
3. To enhance communication skills suited to diverse business contexts, with a focus on clarity, professionalism, and cultural sensitivity.
4. To improve English language proficiency for academic and professional use, emphasizing correct grammar, vocabulary, and expression.
5. To foster awareness of environmental issues and their relevance to sustainable business practices.
6. To provide in-depth knowledge of cost and management accounting for effective cost control and financial decision-making.
7. To deepen understanding of financial accounting principles, standards, and regulations for accurate financial reporting.
8. To apply economic principles to business decisions and assess economic factors affecting organizational performance.
9. To introduce international accounting standards and tax regulations for managing global financial transactions.
10. To develop advanced management accounting skills for budgeting, performance analysis, and strategic decision-making.
11. To instill ethical values and professionalism, emphasizing integrity, accuracy, and confidentiality in business practices.

Program Outcomes

1. Accounting Proficiency

- a) Demonstrate a clear understanding of financial, cost, and management accounting principles.
- b) Accurately prepare and interpret financial and cost statements.
- c) Apply accounting concepts to record transactions and analyze financial data.

2. Mathematical and Statistical Analysis

- a) Apply mathematical and statistical techniques relevant to business applications.
- b) Solve quantitative problems in commerce and economics.
- c) Collect, analyze, and interpret data using appropriate statistical tools.

3. Technology and Computerized Accounting

- a) Use accounting software for efficient financial data management.
- b) Maintain and analyze financial records using computerized systems.
- c) Understand the importance of data security and integrity in digital accounting.

4. Communication Skills

- a) Communicate effectively in written and oral forms across business contexts.
- b) Present ideas and information clearly and professionally.
- c) Resolve conflicts and demonstrate cultural sensitivity through communication.

5. Language Proficiency

- a) Develop English language skills for academic and professional use.
- b) Communicate fluently and accurately in spoken and written English.
- c) Use standard grammar and vocabulary effectively in business and academic contexts.

6. Environmental Awareness

- a) Understand environmental issues and their impact on business and society.
- b) Analyze environmental factors influencing business decisions.
- c) Make informed decisions that promote environmental responsibility.

7. Specialized Accounting Knowledge

- a) Understand cost and management accounting principles.
- b) Calculate and analyze business costs using relevant techniques.
- c) Apply advanced accounting methods for strategic decision-making.

8. Financial Reporting and Analysis

- a) Apply financial accounting principles, standards, and regulations.
- b) Analyze complex transactions and prepare financial statements.
- c) Interpret financial reports for various stakeholders.

9. Economic Analysis and Decision-Making

- a) Understand and apply economic principles in business contexts.
- b) Evaluate economic factors and policy impacts on business.
- c) Use economic analysis for strategic business decisions.

10. International Accounting and Taxation

- a) Understand international accounting standards and practices.
- b) Interpret and apply tax laws and regulations.

c) Advise on international and cross-border financial transactions.

11. Management Accounting and Strategic Decision-Making

- a) Apply management accounting techniques to support strategic decisions.
- b) Analyze cost and performance data, and prepare budgets and forecasts.
- c) Use accounting insights to improve organizational efficiency and competitiveness.

12. Ethics and Professionalism

- a) Demonstrate ethical behavior in accounting and business practices.
- b) Uphold accuracy, integrity, and confidentiality in financial reporting.
- c) Apply ethical principles in decision-making and professional interactions.

1. Introduction:

The B.Com Degree Program (2025Pattern) will be introduced in the following order:

Sr. No.	B.Com Degree Program	Academic Year
A	First Year B.Com	2025-2026
B	SecondYearB.Com	2026-2027
C	ThirdYearB.Com	2027-2028
D	FourthYearB.Com	2028-2029

B.Com Programme will be offered in three Major Specializations:

- 1) B.Com in Cost and Management Accounting
- 2) B.Com in Business Practices and Cooperation
- 3) B.Com in Banking, Finance and Insurance

The B.Com Degree Program will consist of Eight Semesters divided into Four Years:

- The First Year (Semester I and II) Choice-Based Credit System Examination will be held at the end of each Semester.
- The Second Year (Semester III and IV), Third Year (Semester V and VI) and Fourth Year (Semester VII and VIII) Choice-Based Credit System Examination will be held at the end of each Semester.

2. Eligibility:

- a) No Candidates shall be admitted to the First Year of the B.Com Degree Program (2025 Pattern) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board or equivalent or University with English as a passing Course.
- b) No candidate shall be admitted to the Third Semester Examination of the Second Year unless he / she has cleared First Two Semesters satisfactorily for the course at the college affiliated to this University.
- c) No student shall be admitted to the Third Year B.Com (Fifth Semester) Degree Program

(2025 Pattern) unless he / she has cleared all the papers of First and Second Semester Examination of F.Y. B.Com.

- d) No candidate shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared first Two Semesters satisfactorily of Second Year for the Program at the college affiliated to this University.
- e.) No candidate shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2025 pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com.

Teaching Methodology:

The Teacher can use the following Methods as Teaching Methodology:

- e) Class Room Lectures
- f) Guest Lectures of Professionals, Industry Experts etc.
- g) Teaching with the help of ICT tools
- h) Visits to various Professionals Units, Companies and Business/Industry Units
- i) Group Discussion/Debates
- j) Assignments, Tutorials, Presentations, Role Play etc.
- k) You Tube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.
- l) Analysis of Case Studies

3. Examination:

- a) A student cannot appear for Semester End Examination unless he / she has maintained at least 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of Examination Forms, an undertaking from the student should be taken stating that he / she will be allowed to appear for Examination subject to fulfillment of required attendance criteria during the remaining period of teaching of the course.
- b) Each credit will be evaluated for 25 Marks.
- c) Each course will have a distribution of 40:60 Marks for CIE and SEE of 4 Credits Course and 20 : 30 Marks for CIE and SEE of 2 Credits Course.
- d) In order to pass a course, a student must secure a minimum of 25% marks separately in both the Continuous Internal Evaluation (CIE) and the Semester End Examination (SEE), and an aggregate of at least 40% marks overall.
- e) If a student misses CIE examination, he / she will have a Second Chance with the permission of the teacher concerned only. Such a Second Chance shall not be the right of the student; it will be the discretion of the teacher concerned only to give or not to give Second Chance to a student to appear for Internal Assessment.
- f) A student cannot register for the Third, Fifth and Seventh Semester, if he / she fail to complete 50% credits of the total credits expected to be ordinarily completed within Two Semesters.
- g) No student shall be admitted to the Fifth Semester Examination of the Third Year unless he / she has cleared First Two Semesters.
- h) No student shall be admitted to the Fourth Year B.Com (Seventh Semester) Degree Program (2025 Pattern) unless he / she has cleared all the papers of Third and Fourth Semester Examination of S.Y. B.Com and has satisfactorily kept terms for the Third Year (Fifth and Sixth Semester).
- i) There shall be revaluation of the Answer Scripts of Semester-End Examination but not of Answer Scripts of Internal Assessment Papers as per Ordinance No. 134 A and B.

4. A. T. K .T. Rules:

The present relevant ordinances issued by the Parent University ie SPPU pertaining to ATKKT are applicable

5. University Terms:

The dates for the commencement and conclusion of the First and the Second Terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

6. Verification and Revaluation:

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

7. Restructuring of Courses:

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the Undergraduate Level from June, 2025. The Colleges under the Restructured Programme which has revised their structure in the light of the "2025 Pattern" shall be introduced with effect from Academic Year 2025-26.

8. Standard of Passing:

- a) In order to pass a course, a student must secure a minimum of 25% marks separately in both the Continuous Internal Evaluation (CIE) and the Semester End Examination (SEE), and an aggregate of at least 40% marks overall.

9. Methods of Evaluation, Passing, and Evaluation Criteria:

The evaluation of students will be done on Three Times during each Semester:

- a. Continuous Internal Assessment
 - b. Practical/Project Examination(If applicable)
 - c. Semester End Examination
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- a) Continuous Internal Evaluation will be of 40% of the Total Marks allotted for the course. The colleges need to adopt any **Two** Methods out of the following Methods for Continuous Internal Evaluation:
 - 1) Offline Written Examination
 - 2) Power Point Presentations
 - 3) Assignments/Tutorials
 - 4) Oral Examination
 - 5) Open Book Test
 - 6) Offline MCQ Test
 - 7) Group Discussion
 - 8) Analysis of Case Studies
 - b) For Examination/Project Examination will be completed as per the directives given by the Board of Studies and issued by the University.
 - c) For Semester End Examination, question papers will be set for 60 % of the Total Marks allotted for the course.

5. Type of Courses offered under the NEP-2020:

Abbreviation	Full Form	Purpose
MM	Major Mandatory	Subject in which Degree will be awarded
ME	Major Elective	Very specific or specialized or advanced Or supportive to the Discipline
MN	Minor Subject	Helps a student to gain a broader Understanding beyond Major Discipline
GE/OE	Generic Elective/Open Elective	To provide multidisciplinary knowledge
VSC	Vocational Skill Course	Domain area skills development pertaining to the major discipline of the faculty
SEC	Skill Enhancement Course	Practical Training to enhance employability skills pertaining to the Specific discipline of the faculty
VEC	Value Education Course	Environmental Science
IKS	Indian Knowledge System	Foundational guide to the history, Culture and philosophy of India
CC	Co-Curricular Courses	Overall Development
AEC	Ability Enhancement Course	Languages proficiency
FP	Field Projects	For industry Experience
CEP	Community Engagement Programme	Exposure to social issues
OJT	On the Job Training	Hands on Training

Credit Framework

2. Credit Framework under Three/Four-Years UG Programme with Multiple Entry and Multiple Exit options:

The structure of the Three/Four-year bachelor's degree programme allows the opportunity to the students to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per their choices and the feasibility of exploring learning in different institutions. The minimum and maximum credit structure for different levels under the Three/Four -year UG Programme with multiple entry and multiple exit options are as given below:

Credit Framework

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree-Honours Or Bachelor's Degree-Honours with Research	160	176	8	4

Credit Distribution Framework for B.Com Degree Programme

Under the Faculty of Commerce & Management (Commerce) of Tikaram Jagannath Arts, Commerce and Science College, Khadki (Autonomous) w.e.f. June 2025 (3 Subjects Options and three Major for B.Com (Degree Programme)

Level/ Difficulty	Sem	Subject-1				Subject-2	Subject-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	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 and Subject-2) as Major and another Subject will be dropped, and Subject-3 will be as Minor.														
Level / Difficulty	Sem	Credits Related to Major				Minor	--	GE/OE	SEC	IKS	AEC	VEC	CC	Total
		Major Core	Major Elective	VSC	FP/OJT /CEP									
5.0/ 200	III	6(T)=(4+2)	--	2(P)	2 (FP)	4(T)	--	2(T)	--	2(T) (Major Subject Specific)	2(T)	--	2	22
	IV	6(T)=(4+2)	--	2(P)	2(CEP)	4(T)	--	2(T)	2(T)	--	2(T)	--	2	22
Exit option: Award of UG Diploma in Major & Minor with 88 Credits & an additional 4 Credits Core NSQF Course/Internship OR Continue with Major & Minor														
5.5 /300	V	12(T)= (4*3)	4(T)	2(P)	2 (FP/CEP)	2(T)	--	--	--	--	--	--	--	22
	VI	12(T)= (4*2+2*2)	4(T)	2(P)	4(OJT)	--	--	--	--	--	--	--	--	22
Total 3 Years		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*2+2)	4(T)	--	4(RP)	4(T)	--	--	--	--	--	--	--	22
	VIII	10(T)= (4*2+2)	4(T)	--	8(RP)	0	--	--	0	0	0	0	0	22
Total 4 Years		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 OR														
6.0 /400	VII	14(T)= (4*3+2)	4(T)	0	0	4(T)	--	--	0	0	0	0	0	22
	VIII	14(T)= (4*3+2)	4(T)	0	4(OJT)	0	--	--	0	0	0	0	0	22
Total 4 Years		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														

Structure and Subject Codes for F.Y.B.Com Sem-I
As per NEP-2020 w.e.f. June 2025 (Academic Year: 2025-2026)

B.Com Degree Program Credit Distribution Structure for Three/Four Year Honors/ Honors with Research with Multiple Entry and Exit Options (GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-I

Sr.No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12 Credits)					
1	Subject-I MJ	Students should select any one subject from the Subject-I			
		4		Basics of Cost and Management Accounting And Material Accounting-I	Cost & Works Accounting
		4		Business Environment and Entrepreneurship-I	Business Practices
		4		Fundamentals of Banking-I	Banking, Finance & Insurance
2	Subject-II MJ	Students should select any one subject from the Subject-II other than subject selected from Subject-I			
		4		Financial Accounting-I	Accountancy

3	Subject-III MJ	4		Introduction to Behavioural Economics	Business Economics
Generic Elective OR Open Elective Subjects (GE/OE)(2Credits)					
4	OE	2		To be selected from the Baskets of other Faculty	(Open Elective Baskets of Science And Technology ,and Humanities)
Vocational and Skill Enhancement Courses (VSEC)(2Credits)					
5	SEC	2		Business Accounting-I	Accountancy
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (6Credits)					
6	AEC	2		English-I	English
7	VEC	2		Environmental Science	Environmental Science
8	IKS	2		IKS	IKS Committee
Total Credits		22			

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory and Practical

Program Name: B.Com in Cost and Management Accounting

Class: F.Y.B.Com. Sem-I

Subject: Basics of Cost & Management Accounting and Material Accounting-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Credits	No. of Lecture per Week in Hours
I	UC1CMA1T1	Subject-I & II Major Mandatory	Basics of Cost & Management Accounting and Material Accounting-I	4	4

Objectives:

1. To provide foundational knowledge of cost and management accounting concepts, their definitions, objectives, and scope.
2. To enable students to distinguish between financial, cost, and management accounting, and understand their roles, functions, and users in business.
3. To introduce students to the different methods of classifying costs based on their characteristics and purpose.
4. To develop the ability to categorize costs appropriately for effective cost analysis and managerial decision-making.
5. To learn the treatment of various cost items and apply this knowledge in preparing cost sheets through numerical problems.
6. To understand the procedures and controls involved in material procurement, storage, and inventory management.
7. To learn and apply various methods of material issue valuation such as FIFO and LIFO through numerical problems.

Course Outcome: After Completion of the course, student will be able:

1. **CO1:** Understand and explain key concepts, definitions, and objectives of cost and management accounting, including their roles and differences from financial accounting.
2. **CO2:** Apply knowledge of cost units, cost centres, and cost objects in analyzing and organizing cost-related information for managerial decision-making.
3. **CO3:** Demonstrate the ability to classify costs according to their nature, behavior, function, controllability, and relevance to management decisions for effective cost analysis and control.
4. **CO4:** Develop the ability to prepare a comprehensive cost sheet by systematically organizing cost elements and applying correct treatment to special cost items for accurate cost determination and analysis.
5. **CO5:** Understand and apply the principles of material classification, procurement procedures, and inventory control techniques for effective material cost management.
6. **CO6:** Accurately evaluate material issues using inventory valuation methods such as FIFO and LIFO, and solve related numerical problems for informed decision-making.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	<p>Basics of Cost and Management Accounting:</p> <p>1.1 Meaning and Definitions of Cost , Costing, Cost Accounting, Cost Accountancy and Management Accounting</p> <p>1.2 Objectives of Cost Accounting</p> <p>1.3 Scope of Cost Accounting</p> <p>1.4 Difference between Financial Accounting and Cost Accounting</p> <p>1.5 Difference between Cost Accounting and Management Accounting</p> <p>1.6 Role and functions of Cost and Management Accounting</p> <p>1.7 Users of Cost and Management Accounting</p> <p>1.8 Cost Object/Cost centers and Cost Units</p>	15
2	<p>Classification of Cost:</p> <p>2.1 By nature or Element</p> <p>2.2 By Function</p> <p>2.3 By Variability or Behaviour</p> <p>2.4 By Controllability</p> <p>2.5 By Normality</p> <p>2.6 By Cost and Management Decision Making</p>	15
3	<p>Cost Sheet:</p> <p>3.1 Introduction- Meaning and Objective of Cost Sheet</p> <p>3.2 Performa of Cost Sheet</p> <p>3.3 Cost Heads in Cost Sheet- Prime Cost, Works Cost, Cost of Production, Cost of Goods Sold, Cost of Sales</p> <p>3.4 Treatment of Various items of Cost in Cost Sheet- Abnormal Cost, Subsidy/ grants / incentives, Penalty, fine , damages and demurrage, Interest and other finance Cost</p> <p>[Numerical Problems on Cost Sheet]</p>	15

4	<p>Material Cost</p> <p>4.1 Material as an Element of Cost: Direct Material and Indirect Material</p> <p>4.2 Material Control - Objectives of Material Control, Requirements Material Control, Elements of Material Control- Procurement Control, Storage Control, Usage Control</p> <p>4.3 Material Procurement Procedure- Bill of Material, Material Requisition Note, Purchase Requisition, Inviting Quotations, Selection of Quotations, Preparation of Purchase Order, Receipts and Inspection of Material, Checking and Passing of Bill for Payment</p> <p>4.4 Material Storage and Records</p> <p>4.4.1 Duties of Storekeeper</p> <p>4.4.2 Store Records – Bin Cards, Store Control Cards, Store ledger</p> <p>4.5 Inventory Control- Stock Levels, Just in Time, Inventory Turnover Ratio, Perpetual inventory Record and Continuous stock verification</p> <p>4.6 Valuation of Material Issue- First in First Out Method(FIFO), Last in First Out Method (LIFO)</p> <p>[Numerical problem on stock level, EOQ, Inventory Turnover Ratio, LIFO and FIFO]</p>	15
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Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
<p>Recommended Readings and References – Cost Accounting</p> <ol style="list-style-type: none"> 1. <i>Cost Accounting: Principles and Practices</i> – Jawahar Lal & Seema Shrivastava, Tata McGraw-Hill, New Delhi. 2. <i>Advanced Cost Accounting and Cost Systems</i> – Ravi M. Kishor, Taxmann’s Publications, New Delhi. 3. <i>Cost Accounting: Theory and Problems</i> – S. N. Maheshwari, Mittal Shree Mahavir Book Depot, New Delhi. 4. <i>Advanced Cost Accounting</i> – Jain & Narang, Kalyani Publishers, New Delhi. 5. <i>Hornrgren’s Cost Accounting: Managerial Emphasis</i> – Srikant M. Datar & Madhav V. Rajan, Pearson Education, Noida, Uttar Pradesh. 6. <i>Cost Accounting: Principles and Practices</i> – Dr. M. N. Arora, Vikas Publishing House, New Delhi. 7. <i>Cost Accounting: Principles and Practice</i> – Jain & Narang, Kalyani Publishers, New Delhi. 8. <i>Cost Accounting: Methods and Problems</i> – B. K. Bhar, Academic Publishers, Kolkata. 9. <i>Cost Accounting</i> – M. Y. Khan & P. K. Jain, Tata McGraw-Hill Private Limited, New Delhi. 10. <i>Advanced Cost and Management Accounting</i> – V. K. Saxena & C. D. Vashist, Sultan Chand & Sons, New Delhi. 11. <i>Cost and Management Accounting</i> – S. M. Inamdar, Everest Publishing House. 12. Study Materials of the Chartered Accountants Program – The Institute of Chartered Accountants of India (ICAI), New Delhi. 13. Study Materials of Cost and Management Accountants – The Institute of Cost Accountants of India (ICMAI), Kolkata. 14. Study Materials of Company Secretary Program – The Institute of Company Secretaries of India (ICSI), New Delhi. 15. <i>Journal of Chartered Accountants</i> – ICAI, New Delhi. 16. <i>Journal of Cost Accountants</i> – ICMAI, Kolkata. 17. <i>Journal of Company Secretaries</i> – ICSI, New Delhi.

Continuous Internal Evaluation–40 Marks	
Semester End Examination: Max. Marks 60 and Duration of Examinations 3 hours	
<p>Instruction</p> <p>1) <i>Question No 1 and 6 are compulsory</i></p> <p>2) <i>attempt any three out of question no 2 to 5</i></p> <p>Q1.Fill in the Blanks</p> <p>Q 2. Theory Question on Unit-1</p> <p>Q 3 Theory Question on Unit-2</p> <p>Q 4. Numerical Problem on Unit-3</p> <p>Q 5 Numerical Problem on Unit-4</p> <p>Q 6 Short Notes (any two out of four)</p>	<p>05 Marks</p> <p>15 Marks</p> <p>15 Marks</p> <p>15 Marks</p> <p>15 Marks</p> <p>10 Marks</p>

Program Name: B.Com in Business Practices and Cooperation

Class: F.Y.B.Com. Sem-I

Business Environment and Entrepreneurship-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Total Marks	Credits	No. of Lecture per Week in Hours	Total Clock Hours:
I	UC1BEE1T1	Subject-I Major Mandatory	Business Environment and Entrepreneurship -I	100	4	4	60

1. Course Objectives

- To establish a strong foundation in the principles of entrepreneurship.
- To develop analytical skills for evaluating business opportunities and challenges.
- To equip students with the ability to conceptualize and structure a business plan.
- To foster an understanding of the entrepreneurial ecosystem, including the role of women entrepreneurs.

2. Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

- CO1: Explain the core concepts of entrepreneurship and its economic importance.
- CO2: Analyze real-world entrepreneurial journeys through case studies.
- CO3: Develop a foundational business plan for a new venture.
- CO4: Evaluate the impact of the business environment on entrepreneurial activities.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	<p>Introduction to the Entrepreneur</p> <ul style="list-style-type: none"> ● Topics: Meaning, Characteristics, Functions, Competencies, and Types of Entrepreneurs. Intrapreneur and Social Entrepreneur. 	15
2	<p>Entrepreneurship and Its Growth</p> <ul style="list-style-type: none"> ● Topics: Concept of Entrepreneurship, Role in Economic Development, Factors Affecting Growth. 	15
3	<p>Women Entrepreneurship (Case Study Approach)</p> <ul style="list-style-type: none"> ● Objective: To practically explore women entrepreneurship through real-world examples. ● Topics: Concept, Challenges, Opportunities, and Case Study Analysis. ● Assessment Link: A Case Study Report will be part of the Internal Assessment. 	15
4	<p>Business Plan Preparation (Application-Based)</p> <ul style="list-style-type: none"> ● Objective: To guide students through the creation of a viable business plan. ● Topics: Business Plan Components, Environmental Analysis (SWOT), Developing Marketing, Operational, and Financial Plans. ● Assessment Link: The Mini Business Plan will be the core project for the Internal Assessment. 	15

Internship for Students if any:Not applicable

Books on Entrepreneurial Development:

1. **Entrepreneurial Development (Revised Edition)** by Dr. S.S. Khanna (S. Chand Publication, New Delhi)
2. **Entrepreneurship Development** by CA Dr. Abha Mathur (Taxmann's Allied Service (P) Ltd., New Delhi)
3. **Entrepreneurship Development** by Ranbir Singh (S.K. Kataria Sons Educational Publisher)
4. **Entrepreneurship: Development Management** by Dr. Vasant Desai and Dr. Kulveen Kaur (Himalaya Publishing House, New Delhi)
5. **Entrepreneurship** by Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, and Sabyasachi Sinha (Mc Graw Hill)
6. **Entrepreneurship Development: A Systematic Approach** by Dr. M. K. Sehgal (AyUdh Publication)
7. **Entrepreneurship and New Venture Planning** by CA Dr. Abha Mathur (Taxmann's Allied Service (P) Ltd., New Delhi)
8. **Entrepreneurship: Development and Management** by Dr. R.K. Singal (KatsonBooks Publication)
9. **Innovation and Entrepreneurship** by Peter F. Drucker (HarperBusiness Publication)
10. **Entrepreneurship Development** by Sangeeta Shram (PHI Learning Publication)
11. **Entrepreneurship Development** by Gupta and Shrinivasan (S. Chand, New Delhi) (listed twice)
12. **Textbook on Entrepreneurship Development and Management In Extension** by Dr. S. Janani, Dr. T. N. Sujeetha, Dr. M. Asokhan, and M. Priyadharshini (Write & Print Publications)
13. **Dynamics of Entrepreneurship** by Desai Vasant (Himalaya Publishing House, New Delhi)

Books on Related Topics:

1. **Fundamentals of Entrepreneurship** (International Journal of Entrepreneurship Vol. 6 No. 1(2022), AJPO Journals and Books Publishers)
2. **Business Environment** by Francis Cherunilam (Himalaya Publishing House, New Delhi)
3. **Indian Economy** by Datt and Sundharam's (S. Chand Publication, New Delhi)

Other Resources:

1. **Udyog**, Udyog Sanchalaya, Mumbai-7
2. **Study Material of Economic and Business Environment for CS Foundation** by the Institute Of Company Secretary of India, New Delhi

Details of Internal Assessment (CIE - 40 Marks)

The 40 marks for Continuous Internal Evaluation will be based on the following term work:

1. **Mini Business Plan (20 Marks):** A complete business plan document as developed throughout the course.
2. **Case Study Report (10 Marks):** A detailed written report based on the analysis in Chapter 3.
3. **Class Test / Quiz (10 Marks):** Based on the theoretical concepts from Chapters 1 & 2.

Semester End Examination: Max. Marks 60 and Duration of Examination Is 3 Hours

Instructions:

1. All questions compulsory.
2. Internal options provided where applicable.
3. Figures to the right indicate full marks.

Question No.	Type of Question	Marks
Q.1	Objective Questions (e.g., Fill in the Blanks / Match the Pairs) covering all chapters.	12
Q.2	Full-length question on Chapter 1 (with an internal option, e.g., A or B).	12
Q.3	Full-length question on Chapter 2 (with an internal option, e.g., A or B).	12
Q.4	Case-study-based question on Chapter 3.	12
Q.5	Application-based question on Chapter 4 (e.g., Explain the marketing plan for a given product).	12
Total Marks		60

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B. Com in Accountancy and Taxation

Class: F.Y. B. Com. Semester -I

Subject: Financial Accounting-I

Academic Year: 2025-2026

Sem. No.	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
I	UC1FAC2T1	Subject-I&II Major Mandatory	Financial Accounting-I	4	4

Course Objectives:

CO1: To provide students or learners with a comprehensive understanding of the legal, financial, and procedural considerations involved when two or more partnership firms combines...

CO2: To analyze the strategic, financial, and operational motivations behind sale of a firm to a company.

CO3: To understand the mechanics of hire purchase transactions and the distinction from installment purchases.

CO4: To understand the concept of Royalty.

Course Outcomes: After completion of the courses, students will be able:

1. Prepare and draft a practical amalgamation agreement.
2. Analyze the strategic reasons behind business acquisitions and mergers from both buyer and seller perspectives.
3. Evaluate the financial statement impact of leasing arrangements on profitability and financial position.
4. Analyze Royalty Agreement and calculate the royalty payments.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Amalgamation of Partnership Firms: 1.1 Meaning and Need of Amalgamation of Partnership Firms 1.2 Accounting Treatment and Preparation of Ledger Accounts: 1.2.1.1 Accounting Entries in the Books of an Old Firms 1.2.1.2 Accounting Entries in the Books of New Firm 1.2.1.3 Preparation of Ledger Accounts in the Books of Old Firms: Revaluation or Profits and Loss Adjustment Account, Partners Capital Accounts, New Firm's Account, Cash or Bank Account and necessary Ledger Accounts etc.	15

2	<p>Sale of a Firm to a Company:</p> <p>2.1 Meaning and Need of Conversion of Partnership Firm into Company</p> <p>2.2 Purchase Consideration</p> <p>2.3 Accounting Treatment and Preparation of Ledger Accounts:</p> <p>2.3.1.1 Accounting Entries in the Books of Firm</p> <p>2.3.1.2 Accounting Entries in the Books of Company</p> <p>2.3.1.3 Preparation of Ledger Accounts in the Books of Old Firm: Realization Account, Partners Capital Accounts, Partners Current Account, Company's Account, Shares in Company Account, Cash or Bank Account and necessary Ledger Accounts etc.</p>	15
3	<p>Hire Purchase System:</p> <p>3.1 Concept of Hire Purchase</p> <p>3.2 Formation of the Purchase Agreement or Contract of Hire Purchase</p> <p>3.3 Ways for Termination of Hire Purchase Agreement and Remedies in case of Breach</p> <p>3.4 System of Accounting Records: When Goods of Substantial Sales Value only:</p> <p>3.5 Calculation of Interest:</p> <p>3.5.1 When Cash Price, Rate of Interest, Hire Purchase Price and Number of Installments are given</p> <p>3.5.2 If Rate of Interest is not given</p> <p>3.5.3 If Cash Price is not given</p> <p>3.6 Accounting Entries and Preparation of Ledger Accounts:</p> <p>3.6.1 In the Books of Hire Purchaser when Asset is recorded at Full Cash Price including Partial or Full Seizure of Goods</p> <p>3.6.2 In the Books of Hire Purchaser when Asset is recorded at Cash Price actually paid including Partial or Full Seizure of Goods</p> <p>3.6.3 In the Books of Hire Vendor including Partial or Full Seizure of Goods</p>	15
4	<p>4 Royalty Accounts:</p> <p>4.1 Meaning of the term Royalty</p> <p>4.2 Important Terms: Minimum Rent or Dead Rent, Short Workings, Recoupment of Short Workings</p> <p>4.3 Types of Problems:</p> <p>a) Royalties without any Minimum Rent</p> <p>b) Royalties with a Minimum Rent:</p> <p>c) With the Lessee/Tenant having the right to recoup the Short Workings:</p> <p>d) Without any Limitation of Time</p> <p>e) Within a Limited Time (Limitation of Time may commence either from the Date of the Agreement or from the Date of Short Workings)</p> <p>4.3.1.1 Without the Lessee having the right to recoup the Short Workings</p> <p>4.3.2 Accounting Entries and Preparation of Ledger Accounts without Minimum Rent Account and with Minimum Rent Account:</p> <p>4.3.2.1 In the Books of Lessee/Tenant</p> <p>4.3.2.2 In the Books of Lessor/Landlord</p> <p>Sub-Lease: Meaning and Accounting Entries/Treatment</p>	15

Examination Assessment

Financial Accounting -I	UC1FAC2T1
Internal - 40	External-60

Internship for Students if any :Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi.
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
11. Accountancy Volume-1 & 2, S. K. R. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi.
13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
15. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
16. Fundamentals of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
20. For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Semester End Examination : Max. Marks 60 and Duration of Examination is 3 Hours

Instructions:

- 1) Question No. 1 and 6 are compulsory
- 2) Attempt any three questions from Question No. 2 to 5

Q.1: Fill in the blanks on all Units	05 Marks
Q.2: Numerical Problem on Unit-1	15 Marks
Q.3: Numerical Problem on Unit-2	15 Marks
Q.4: Numerical Problem on Unit-3	15 Marks
Q.5: Numerical Problem on Unit-4	15 Marks
Q.6: Short notes on all Units: (Any 2 out of 4)	10 Marks

Business Accounting -I

Syllabus (2025 pattern as per NEP-2020)

Faculty: COMMERCE

F. Y.B.Com. Sem.-I (UC1SECBAT1)

(Academic Year: 2025-26)

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
I	B.Com	UC1SECBAT1	SEC	Business Accounting-I	2	2

Course Objectives:

1. To develop understanding to the foundational Accounting concepts of the Financial Accounting
2. To make Students understand the knowledge and practical applicability of Accounting principles, concepts and conventions.
3. To understand the concepts of Accounting Standards, its functions and procedure for issuing Accounting standards.
4. To develop skills in preparing partnership accounts and distributing profits & Loss among the partners with practical Applications.

Course Outcomes: After completion of the course, students will be able:

1. To identify and apply fundamental accounting concepts and principles.
2. To gain comprehensive understanding of accounting's meaning, scope and principle.
3. To describe the formation, Objectives and functions of the Accounting Standards.
4. To identify and list Accounting Standards under IFRS and IAS.
5. To apply the principles of partnership accounting with considering various factors like capital, drawings, and interest.
6. To analyze the financial implications of partnership decisions on Profit & Loss distributions.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Meaning and Scope of Accounting and Accounting Standards : 1.1 Definition of Accounting and Need for Accounting 1.2 Development of Accounting and Accounting as Information System, and Qualitative characteristics of Accounting Information System 1.3 Book-Keeping and Accounting and Is Accounting a Science or an Art? 1.4 Accounting and other Disciplines: Accounting and Economics, Accounting and Statistics, Accounting and Mathematics, and Accounting and Law. 1.5 Functions, Objectives, Limitations, and end Users of Financial Accounting	15

	<p>1.6 Meaning and Nature of Accounting Principles: Accounting Concepts: Business Entity, Going Concern, Money Measurement, Cost, Dual Aspect, Accounting Period, Period Matching of Cost and Revenue, Realization, and Accrual Accounting Conventions: Conservatism, Full Disclosure, Consistency, and Materiality</p> <p>Accounting Standards (AS):</p> <p>1.7 Meaning, Scope and Objectives of Accounting Standards</p> <p>1.8 Advantages and Disadvantages of Accounting Standards</p> <p>1.9 Formation of Accounting Standards Board and its Objectives and Functions</p> <p>1.9.1 Procedure for Issuing Accounting Standards by the ICAI</p> <p>1.9.2 List of Accounting Standards of IFRS and IAS</p>	
2	<p>Partnership Firm and Piecemeal Distribution</p> <p>2.1 Meaning, Nature, Features and Importance of Partnership Firm</p> <p>2.2 The Indian Partnership Act 1932 (Important Provisions) and Partnership Deed and its Contents</p> <p>2.3 Limited Liability Partnership: Concept, Structure, Advantages, Procedure of Formation of Limited Liability Partnership, Difference between Limited Liability Partnership and Partnership Firm, and Difference between Limited Liability Partnership and Company</p> <p>2.4 Gradual Realization of Assets and Basis of Distribution:</p> <p>2.5 Order of Payments</p> <p>2.6.1 Surplus Capital or Proportionate Capitals Method: Statement Showing & Statement Showing Piecemeal Distribution of Cash</p> <p>2.6.2 Maximum Loss Method : Statement Showing Piecemeal Distribution of Cash</p> <p>Numerical Problems on Surplus Capital Method and Maximum Loss Method</p>	15

Teaching Methodology	
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. YouTube Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies 	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. A Textbook of Accounting for Management, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2nd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 	

4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
 8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.
 9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
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 11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.
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 13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
 14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.
 15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
 16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
 17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
 18. Study Materials of ICAI, ICSI, ICMA
 19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
- For Limited Liability Partnership Formation: Refer Ministry of Corporate Affairs Website: mca.gov.in

Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Offline Written Examination • Power Point Presentations • Assignments / Tutorials • Oral Examination • Open Book Test • Offline MCQ Test • Group Discussion • Analysis of Case Studies 	Min. 08 Marks (40% of Passing)

<p>SEE / External Exam (30 Marks) (Total 2 Hours Duration)</p>	<p>Instructions: 1) <i>Question No. 1 is Compulsory.</i> 2) <i>Attempt any One Questions from Question No. 2 to 3</i> 3) <i>.Attempt any One Questions from Question No. 4 to 5</i> Q. 1: Fill in the Blanks = (05 Marks) Q. 2: Theory Question on Unit-1 = (15 Marks) Q. 3: A) Theory Question on Unit-2 = (07 Marks) Q. 3: B) Numerical Problem on Unit-2 = (08 Marks) Q. 4: Numerical Problem on Unit-3 = (10 Marks) Q. 5: Short Notes on all Units (Any 2 out of 5) = (10 Marks)</p>	<p>Min. 12 Marks (40% of Passing)</p>
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KHADKI EDUCATION SOCIETY'S
TIKARAM JAGANNATH ARTS, COMMERCE AND
SCIENCE COLLEGE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Syllabus for
Four Year B.Com Degree Program
As per National Education Policy -2020 (2025 Pattern)

With Effect from June-2025
(Academic Year 2025-2026)

F Y B COM Semester II

Structure and Subject Codes for F.Y.B.Com Sem-II

As per NEP-2020 w.e.f. June 2025(AcademicYear:2025-2026)

B.Com Degree Program Credit Distribution Structure for Three/ Four Year Honours/Honours with Research with Multiple Entry and Exit Options(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

SEMESTER-II

Sr.No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies
Three Subjects Options (Total 12Credits)					
1	Subject-I MJ	Students should elect any one subject from the Subject-I			
		4	UC2LOA1T2	Labour and Overhead Accounting -II	Commerce
		4	UC2PMC1T2	History, Principles and Management of Cooperation-II	
		4	UC2FOI1T2	Fundamentals of Insurance -II	
2	Subject-II MJ	Students should select any one subject from the Subject-II other than subject selected from Subject-I			
		4	UC2FAC2T2	Financial Accounting -II	Commerce

3	Subject-III MJ	4	UC2 MSE3T2	Market Structure and Welfare Economics - II	Business Economics
Generic Elective OR Open Elective Subjects (GE/OE) (2 Credits) - Select anyone					
4	OE	2			(Open Elective Baskets of Science and Technology, and Humanities)
Vocational and Skill Enhancement Courses (VSEC) (2 Credits)					
5	SEC	2	SEC121COM	Business Accounting-II	Commerce
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)					
6	AEC	2	AEC-121	English-II	English
7	VEC	2	VEC-121	Constitutional Values, Fundamental Duties and Political System in India	Commerce
Field Projects/Internships/Apprenticeship/Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular courses (CC) (2 Credits) (Students should select any One)					
8	CC	2	UC2CCHWTP1	Health and Wellness OR	Co-curricular Department
		2	UC2CCYETP1	Yoga Education OR	
		2	UC2CCYETP1	Sports and Fitness OR	
		2	UC2CCCATP1	Cultural Activities OR	
		2	UC2CCNSSTP1	NSS (National Service Scheme) OR	
		2	UC2CCNCCTP1	NCC (National Cadet Corps) OR	
Total Credits		22			

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical et

Page 3 of 35

Tikaram Jagannath Arts, Commerce and Science College, Khadki
(Autonomous)

Faculty: Commerce & Management (Commerce)

Program Name: B.Com.in Cost and Management Accounting

Class: F.Y. B.Com. – Semester II

Subject: Cost and Management Accounting – II (Labour, and Overhead Accounting)

Academic Year: 2025–2026

Sem No.	Program Name	Subject code	Types of Course	Course/Subject Title	Number of Credits	No of Lecture
II	B.Com. in Cost and Management Accounting	UC2CMA1T2	Major Mandatory	Labour and Overhead Accounting	4	60

Objectives:

1. To understand the concept of payroll.
2. To develop skills in calculating labour turnover.
3. To understand the concept of direct expenses in detail.
4. To understand the concept of overheads and their contribution to the total cost of a product or service.
5. To develop an understanding of how overheads influence the cost structure of a product or service.

Course Outcomes:

CO1. Understand and analyze the concepts of **employee cost, wages and salary, wage systems, time keeping & booking, payroll accounting, idle time, overtime, and labour turnover**, along with their causes, methods, and remedies.

CO2. Apply different **methods of remuneration and bonus schemes** (time rate, piece rate, differential piece rate systems, Halsey and Rowan schemes) to evaluate efficiency, control labour cost, and design a fair and motivating wage system in organizations.

CO 3. Students will be able to identify, classify, and analyze direct expenses, and distinguish them from indirect expenses for proper cost allocation and control.

CO4. Understand the concept, meaning, objectives, and classification of overheads, and their importance in cost accounting.

CO5. Apply appropriate methods for collection, allocation, apportionment, and distribution of overheads for accurate cost determination.

CO7. Understand the concepts of apportionment, bases of apportionment, allocation vs. apportionment, and methods of re-apportionment of overheads.

CO8. Apply different techniques of re-apportionment and absorption of overheads, and evaluate situations of under- and over-absorption for accurate cost determination.

Sr. No	Name of Unit	Contents	No of lectures
1	Labour Cost	1.1 Cost Accounting Standards – Employee Cost 1.2 Meaning of Wages and Salary, and the Difference between them 1.3 Principles of a Good Wage System 1.4 Time Keeping and Time Booking – Meaning, Traditional and Recent Methods 1.5 Concept of Payroll Accounting 1.6 Idle Time and Overtime 1.7 Methods of Remuneration a)Time Rate System b)Piece Rate System c)Differential Piece Rate System – Taylor’s Differential Piece Rate System, Merrick Differential Piece Rate System d) Bonus Schemes – Halsey and Rowan Premium Schemes 1.8 Labour Turnover – Meaning, Causes, Methods, and Remedies	20
2	Direct Expenses	2.Direct Expenses 2.1DefinitionandExamples 2.2Nature of Direct Expense 2.3Direct vs. Indirect Expense	5
	Overhead Accounting - 1	a. Overheads b. Meaning and Definition of Overheads c. Objectives of Overheads d. Steps for the Distribution of Overheads	15

		e. Classification of Overheads: <ul style="list-style-type: none"> • Element-wise Classification • Behaviour-wise Classification • Functional Classification f. Collection of Overheads g. Allocation of Overheads h. Apportionment of Overheads	
	Overhead Accounting -II	a. Apportionment of Overheads b. Bases of Apportionment c. Difference Between Allocation and Apportionment d. Re-apportionment of Overheads e. Methods of Re-apportionment f. Simultaneous Equation Method g. Repeated Distribution Method h. Absorption of Overheads i. Under-absorption and Over-absorption of Overheads	20

Teaching Methodology
<ol style="list-style-type: none"> 1. Classroom Lectures 2. Guest Lectures 3. Industrial Visits / Study Tours 4. Group Discussions / Debates 5. Assignments / Tutorials 6. PowerPoint Presentations 7. Case Studies 8. Online Resources and Interactive Learning 9. Group Projects
Evaluation Pattern 40% CIE and 60% SEE

List of Reference Books

Sr. No.	Title of Book	Name of Author(s)	Name of Publisher	Place of Publication
1	<i>Cost Accounting – Principles & Practices</i>	Jawahar Lal & Seema Shrivastava	Tata McGraw Hill	New Delhi
2	<i>Advanced Cost Accounting and Cost Systems</i>	Ravi M. Kishor	Taxmann	New Delhi
3	<i>Cost Accounting – Theory and Problems</i>	S. N. Maheshwari	Mittal Shree Mahavir Book Depot	New Delhi
4	<i>Advanced Cost Accounting</i>	Jain and Narang	Kalyani Publications	New Delhi
5	<i>Horngren's Cost Accounting – Managerial Emphasis</i>	Srikant M. Datar & Madhav V. Rajan	Pearson	Noida (U.P.)
6	<i>Cost Accounting – Principles & Practices</i>	Dr. M. N. Arora	Vikas Publishing House	New Delhi
7	<i>Cost Accounting – Principles and Practice</i>	Jain and Narang	Kalyani Publications	New Delhi

Semester End Exam – Paper Pattern

1) Q No 1 and 6 Compulsory

2) attempt any out of 2 to 5

Q No 1 A) Fill in the blanks 5 Mark

Q No 2 A theory Question unit 1 7 Marks

B problem sum unit 1 8 Marks

Q No 3 Problem Sum (unit 2) 15 Marks

Q NO 4 Theory Question Unit 3 15 Marks

Q No 5 Problem sum unit 3 15 Marks

Q No 6 Short notes 10 Marks

**Tikaram jagannath Arts, Commerce and Science College Khadki Pune Autonomous
college**

Program Name: B.Com in Business Practices and Cooperation

Class: F.Y.B.Com. Sem-II

History, Principles and Practices in Co-Operation-II

Academic Year: 2025-2026

Sem. No.	Subject Code	Types of Course	Name of the Subject	Total Marks	Credits	No. of Lecture per Week in Hours	Total Clock Hours:
I	UC1HPPC2T	Subject-I Major Mandatory	History, Principles and Practices in Co- Operation-II	100	4	4	60

1. Course Objectives

- To understand the objectives, Nature and scope, Principles of co-operation and Problems and Challenges of Co-operation Cooperative sector.
- To understand the Co-operative Movement and development of Cooperative Movement in India
- To understand the Need and Importance of Cooperative Movement in India
- To understand various Co-operative Movement Committees Report.
- To understand eminent supporters and their contribution in Co-operative Movement of India.
- 6. To understand the various types of Cooperatives and Co-operative Education and Training.

2. Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

1. Students will be able to understand of basic knowledge of co-operative movement
2. They will learn various Scope, Strength and Weakness of co-operative movement.
3. Understanding Co-operative Movement Committees Report, Contribution of Co-operative Leaders.
4. Understanding History and current scenario of Co-operative Movement in India
5. Understanding post Independent Era up to the present Stage, Development of Co-operative Movement in Maharashtra
6. Students will be able to understand various types of Cooperatives as well as Co-operative Education and Training.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Co-operation <ul style="list-style-type: none">● Meaning, Definition, Objectives, Nature, Scope, and the 7 Principles of Co-operation. A comparative look at Co-operation vs. Capitalism & Socialism. Strengths, Weaknesses, Problems, and Challenges of the Co-operative sector with local examples.	15
2	History of the Co-operative Movement in India & Maharashtra <ul style="list-style-type: none">● The story of the Co-operative Movement: Pre and Post-Independence. Key Committee Reports (Nicholson, Maclagen, Gorewala, Vaidyanathan). Inspiring contributions of Co-operative Leaders from Maharashtra (Dr. Gadgil, Vaikunthlal Mehta, Vithalrao Vikhe Patil). Case Study on a successful Maharashtra-based cooperative.	15

3	<p>Types of Co-operatives in Practice</p> <ul style="list-style-type: none"> • A practical look at major co-operatives with case studies: Agricultural, Banking (with reference to Pune-based banks), Consumer (e.g., Student Co-ops), Dairy (Amul and local examples like Chitale/Katraj), and Housing Co-operatives (the reality of urban societies). 	15
4	<p>Co-operative Education, Training, and Your Role</p> <ul style="list-style-type: none"> • The need and importance of Co-operative Education. The structure of training in India. A detailed look at key institutions like VAMNICOM, Pune. Exploring how students can get involved. Project work idea: "Visit a local co-operative and prepare a report." 	15

Books on Entrepreneurial Development:

List of Recommended Books and Study Materials

1. "The Indian Co-operative Movement" by Vaikunthlal Mehta (1947)
2. "The Co-operative Movement in India" by K. R. Shinde (1985)
3. "Co-operation in India" by D. R. Gadgil (1951)
4. "The Principles of Co-operation" by Charles Gide (1904)
5. "A History of the Co-operative Movement" by George Jacob Holyoake (1893)
6. "The Co-operative Movement and Education" by Charles Gide (1904)
7. "Co-operative Training and Education" by Indian Institute of Management (IIM) Ahmedabad (1975)
8. "The Types of Co-operatives" by National Co-operative Union of India (NCUI) (2015)
9. "The Co-operative Advantage" by Anthony Murray (2017)
10. Handbook on Cooperative Society & Non-Profit Organisations, The Institute of Chartered Accountants of India, January, 2013
11. https://www.cooperation.gov.in/sites/default/files/202212/History_of_cooperatives_Movement.pdf

Details of Internal Assessment (CIE - 40 Marks)

The 40 marks for Continuous Internal Evaluation will be based on the following term work:

1. Test Examination (20 Marks):

Assignments/Oral/ (10 Marks):

Faculty: Commerce & Management (Commerce)

Program Name: B.Com.

Class: F.Y.B.Com. (Sem-II)

Subject: Financial Accounting – II

Academic Year: 2025–2026

Course Information Table

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	No of Lectures
II	B.Com.	UC1FAC2T2	Subject– II (Major Mandatory)	Financial Accounting – II	4	60

Course Objectives

1. To understand Accounting Standards, Ind AS, and the concepts of Insurance, Goodwill, and Investments.
 2. To impart knowledge of accounting treatments related to Accounting Standards, Ind AS, Insurance, Goodwill, and Investments.
 3. To explain the accounting treatment of various concepts under Accounting Standards, Ind AS, Insurance, Goodwill, and Investments.
 4. To teach the practical utility and application of Accounting Standards, Ind AS, and the concepts of Insurance, Goodwill, and Investments.
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Course Outcomes

After completion of the course, students will be able:

1. To understand the concepts and terminology of Accounting Standards, Ind AS, Insurance, Goodwill, and Investments.

2. To apply accounting treatments for the calculation of Insurance Claims, and the Valuation of Goodwill and Investments.
3. To evaluate the impact of Accounting Standards, Ind AS, Insurance, Goodwill, and Investments on financial information.
4. To prepare independent accounting records for financial transactions.

Detailed Syllabus (Unit-wise)

Unit	Title and Contents	No. of Lectures
1	<p>Branch Accounts• Meaning and Introduction of Branch• Classification / Types of Branches•</p> <p>Dependent Branches: Meaning, salient features, system of accounting; pricing of goods sent to the branch at cost price or invoice price•</p> <p>Branch Debtors System: Accounting treatment and preparation•</p> <p>Branch Stock and Debtors System: Ledger accounts; treatment of independent purchases; sale of goods at higher/lower than invoice price; goods in transit; cash in transit• Final Accounts System• Wholesale Branch System•</p> <p>Independent Branches: Meaning and types• Home Branch: Meaning, salient features; incorporation of Branch Trial Balance into Head Office Books under Detailed and Abridged Incorporation Methods•</p> <p>Numerical Problems on all dependent and independent branches</p>	15
2	<p>Insurance Claims• Meaning and Introduction• Types of Losses: Loss of Stock, Loss of Profit (Consequential Loss)•</p> <p>Loss of Stock: Gross Profit Ratio; Average Clause; treatment of abnormal items; computation of loss and claim•</p> <p>Loss of Profit / Consequential Loss: Indemnity, standing charges, insured standing charges, indemnity period; Gross Profit, rate of Gross Profit; turnover (standard, annual, short sales); loss due to short sales; Average Clause; increased cost of working; savings in expenses; computation of loss and claim•</p>	15

	Numerical Problems on Loss of Stock and Loss of Profit	
3	<p>Valuation of Goodwill• Meaning and Introduction• Features and Types of Goodwill• Need for Valuation• Factors affecting Goodwill•</p> <p>Methods of Valuation:Based on Super Profit:a) Number of Years' Purchase Methodb) Sliding Scale Methodc) Annuity Methodd) Capitalization of Super Profit MethodBased on Average Profit or Capitalization of Profit•</p> <p>Numerical Problems on Super Profit, Average Profit, and Capitalization methods</p>	15
4	<p>Accounting for Investments (AS–13)• Meaning and Definition of Investments• Classification / Types of Investments•</p> <p>Accounting Treatment: Interest, dividends, brokerage, bonus shares, right shares, cost of investments, profit or loss on sale of securities, valuation of securities• Preparation of Investment Ledger Account</p>	15

Examination Assessment

Component	Marks
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Internal Assessment	40
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External Examination	60
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Teaching Methodology

1. Classroom Lectures
2. Guest Lectures by Professionals and Industry Experts
3. Teaching with ICT Tools
4. Visits to Professional Units, Companies, and Business/Industry Units
5. Group Discussion / Debates
6. Assignments, Tutorials, Presentations, Role Play
7. YouTube Lectures developed by MHRD, UGC, Govt. of Maharashtra, University, etc.
8. Analysis of Case Studies

Internship for Students: Not Applicable

Recommended Books and Study Materials

1. *A Textbook of Accounting for Management* (3rd Edition) — S.N. Maheshwari, Suneel K. Maheshwari, Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
 2. *Financial Accounting for BBA* (3rd Edition) — S.N. Maheshwari, Suneel K. Maheshwari, Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.
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Syllabus Restructured (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B. Com

Class: F.Y.B.Com. Sem-II

Subject: Constitutional Values, Fundamental Duties and Political System in India-II

Academic Year: 2025-2026

Sem. No.	Programme Name	Subject Code	Type of Course	Course Title	Credits	No of Lectures
II	B.Com	VC2VECC VT2	VEC	Constitutional Values, Fundamental Duties and Political System in India	2	30

Course Objectives:

CO1. To make students understand the evolution, making of Constitution and make them understand salient features of the Constitution.

CO2. To develop among students awareness about Fundamental Duties and Constitutional Values enshrined in the Indian Constitution

CO3. To make students understand the political System in India, recent trends and challenges of the India political system

Course Outcomes: The students will be able to:

CO1. Understand the process of making of Constitution and its features.

CO2. Appreciate the Constitutional values and understand the importance of fundamental duties Enshrined in the Constitution of India

CO3. Understand the dynamics of the political System in India, recent trends, challenges and cleavages of the Indian political system so as to get inspiration to cherish the values embedded in the Constitution

Course Contents

Unit	Contents	Hours
I	<p>Introduction to Constitution of India and Constitutional Values</p> <p>The Constitution of India- An Introduction</p> <p>The Making of the Constitution of India,</p> <p>Composition of the Constituent Assembly and Enactment of the Constitution,</p> <p>Salient Features of Indian Constitution and Basic Structure</p> <p>Federal Republic, Rule of Law, Separation of Powers</p>	15
	<p>Constitutional Values</p> <p>Constitutional Values-Introduction and Preamble of Indian Constitution</p> <p>1.2.2.Sovereignty,Socialism,Democracy and Secularism</p> <p>1.2.3 Justice: Social, Economic, Political</p> <p>1.2.4 Liberty: Thought, Expression, Belief, Faith, Worship</p> <p>1.2.5 Equality: Equality of Status and Opportunity, Equality before law & equal protection of laws</p> <p>12.6 Fraternity: Dignity, Unity and Integrity</p>	

II	<p>Political System in India and Fundamental Duties</p> <p>2.1 Political System in India: Introduction</p> <p>2.1.1 Legislature a) Union Legislature–Structure, Powers and Role b)State Legislature – Structure, Powers and Role</p> <p>Executive a)Union Executive –i)President and Vice President–Powers, Functions and Role ii) Prime Minister - Powers, Functions and Role iii) Council of Minister – Powers and Functions and Role</p> <p>State Executive – i) Governor - Powers, Functions and Role ii) Chief Minister–Powers ,Functions and Role iii)Council of Minister –Powers and Functions and Role</p> <p>2.1.4 Election Commission of India and election reforms, Threats and Challenges to the Political System In India</p> <p>2.1.5 Recent Trends in Indian Political System: Regional political Parties, era of Coalition Politics, Politics of defection etc Cleavages of the Political system in India: Casteism, Communalism, Regionalism etc</p> <p>2.2.Fundamental Duties</p> <p>2.2.1 Ancient and Modern Indian and Global notions about righteousness and duty consciousness.</p> <p>2.2.2 Article 51A of the Indian Constitution</p> <p>2.2.3. legal status, limitations and judicial perception</p>	15
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Reference Books:

1. Durga Das Basu, et al., Introduction to the Constitution of India (Lexis Nexis, 26th edn, 2022).
2. Mahendra Pal Singh, V.N. Shukla's Constitution of India, (Eastern Book Company, Lucknow, 13th revised edn. 2017)
3. B.K. Sharma, Introduction to the Constitution of India, Prentice Hall of India, New Delhi, 2002.
4. P.M. Bakshi, Constitution of India, Universal Law Publishing House, New Delhi, 1999.
5. D.C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
6. S.N. Jha, Indian Political System, Historical Developments, Ganga Kaveri Publishing House, Varanasi, 2005
7. Arora & Mukherji, Federalism in India, Origin and Developments, Vikas publishing House, New Delhi, 1992
8. Subba Rao, P.V. (2005). *Constitutional Morality*. Eastern Book Company.
9. Kesavan, M.S. (2011). *Constitutionalism: Evolution and Practice*. Oxford University Press.
10. Basu, D.D. (2016). *Fundamental Rights and Constitutional Remedies*. Lexis Nexis.
11. Jain, M.P. (2013). *Fundamental Rights and Judicial Activism*. Universal Law Publishing Co
12. B.R. Ambedkar Selected Speeches, (Prasar Bharati, New Delhi, 2019) available at: <https://prasarbharati.gov.in/whatsnew/whatsnew653363.pdf>.
13. Bhattacharya, S. (2008). *Directive Principles of State Policy: A Comparative Study of the Indian and Irish Constitutions*. Universal Law Publishing Co.
14. D.C. Gupta, Indian Government and Politics, Vikas publishing House, New Delhi, 1975
15. Leila Seth, We, the Children of India: The Preamble to Our Constitution (New Delhi, Puffin Books, Penguin Books India, 2010).

Continuous Internal Evaluation (CIE) (20 Marks for 2 credit):

The subject teacher needs to adopt any two of the following methods for internal assessment.

- ❖ Offline Written Examination
- ❖ Power Point Presentations
- ❖ Assignments / Tutorials
- ❖ Oral Examination
- ❖ Open Book Test
- ❖ Offline MCQ Test
- ❖ Group Discussion
- ❖ Online Quiz
- ❖ Projects
- ❖ Analysis of Case Studies
- ❖ Any other evaluation method subject to the permission of HOD

Format for Semester End Examination (Theory Subject): (30 Marks) (2 Credit)

Subject- Constitutional Values, Fundamental Duties and Political System in India.

Instructions: All questions are compulsory.

Q.1) Descriptive Question from Unit 1 (10 marks)

Q.2) Descriptive Question from Unit 2 (10 marks)

Q.3) Write short notes on (Any 2 out 4) (10 marks)

Syllabus (2025 Pattern as per NEP-2020)
Faculty: Commerce & Management (Commerce)
Class: F.Y.B.Com. (Semester II)
Title of the Course: Business Accounting–II
Academic Year: 2025–2026

Course Details

Semester	Course Code	Type of Course	Course Title	Credits	Lectures 60
II	UC2SECBAT2	SEC	Business Accounting–II	2	

Course Objectives

1. To enable students to understand the concept of a Computerized Accounting System.
2. To impart knowledge of Tally Accounting Software and its application in Computerized Accounting.
3. To help students understand the applicability of Tally as an integrated business management software.
4. To provide hands-on practical training to students in the computer laboratory.

5. Course Content – Table Format

Unit	Title	Sub-Topics	Lectures
Unit 1	Introduction to Computerized Accounting	1.1 Meaning and role of Computerized Accounting 1.2 Special features of a Computerized Accounting System 1.3 Need and objectives of introducing Computerized Accounting 1.4 Advantages and disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and distinction between ERP and SAP 1.7 Introduction to Tally software for Computerized Accounting 1.8 Salient features and advantages of Tally Software	10
Unit 2	Maintaining Charts of Accounts and Stock-Keeping Units	2.1 Introduction to getting started with Tally 2.2 Creating a new company, alteration, deletion, company features and configuration 2.3 Group company – creation, alteration and deletion 2.4 Chart of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration and deletion of Masters	25

		2.7 Tally Prime data entry steps – ledgers, items and vouchers 2.8 Tally pre-defined vouchers – introduction and understanding of each voucher 2.9 Updating opening balances and opening stock in Tally Prime 2.10 Ledger creation, alteration and deletion (Traditional Method) 2.11 Stock item creation, groups, units – creation, alteration, deletion	
Unit 3	Recording and Maintaining Accounting Transactions in Tally	3.1 Introduction to recording accounting vouchers 3.2 Receipt and Payment Voucher 3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording provisions 3.8 Reports 3.9 Practice exercises	25

Course Outcomes

After completing the course, students will be able to:

1. Understand the meaning, concepts, importance and need of Computerized Accounting within the Accounting Information System.
2. Apply Tally Accounting Software for recording business transactions and generating various reports.
3. Analyze the components of Tally Software used in Computerized Accounting.
4. Evaluate the differences between Manual and Computerized Accounting.
5. Create a new company and a group company with necessary features and configurations in Tally Software.

Teaching Methodology

1. Classroom lectures
2. Practical sessions in the computer laboratory using licensed copies of Tally Prime Basic or Tally Prime with GST (developed by Tally Education, Bengaluru)
3. Guest lectures by professionals/experts
4. Use of ICT tools

Instructions/Guidelines to the College

1. The college must provide a well-equipped computer laboratory with a LAN system, LCD projector, printers, internet facility, etc.
2. The college must provide full technical support to the subject teacher for conducting practical lectures in the computer laboratory.
3. The college must provide training in Computerized Accounting to the subject teacher or reimburse the training fees if the teacher undergoes training from a professional institute.
4. The college must purchase licensed copies of Tally Software and make them available for teaching and learning.
5. The college must allocate dedicated time slots for students to practice Tally Software in the computer laboratory, with the technical assistant providing support during practice sessions.