Ahmednagar Jilha Maratha Vidya Prasarak Samaj's

New Arts, Commerce, and Science College, Ahmednagar (Autonomous)
(Affiliated to Savitribai Phule Pune University, Pune)

National Education Policy (NEP)
Choice Based Credit System (CBCS)

Programme Framework
B. Com. Accountancy (Major)

Implemented from

Academic Year 2023-24

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar (Autonomous)

Board of Studies in Commerce and Management

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Dr. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sahte	Vice- Chancellor Nominee
8.	Prof. M. N.Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. S.D. Bankar	Member(co-opt)
12.	Dr. N. L. Vikhe	Member(co-opt)
13.	Prof. S. S. Nimbalkar	Member(co-opt)

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's

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

Board of Studies in Costing, Accounting, Taxation and Law

Sr. No.	Name	Designation
1.	Dr. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M.D. Sayyed	Vice-Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranik	Industry Expert
10.	Dr. A. V. Adsure	Member(co-opt)
11.	Prof. P. V. Kale	Member(co-opt)

1. Prologue/ Introduction of the programme:

The Bachelor of Commerce (B.Com) Program is a three-year degree program offered by the college with a view to impart in-depth knowledge and a broad understanding of commerce. The objective of the program is to produce graduates equipped with the knowledge, skills, and attitude to meet the challenges of modern-day business organizations. In this global era, it has become inevitable to prepare minds for the future by providing quality higher education. Though quality may be viewed through different lenses, B.Com. The program is designed to enable and empower students to acquire knowledge, skills, and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This program aims at instilling conceptual understanding to equip students to deal with the business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by scholars and policymakers. This course is designed to help cultivate an entrepreneurial mindset and skills.

Commerce education is entirely different from other disciplines. Hence, it must charter course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The Bachelor of Commerce program is a progressive program that caters to the needs of commerce aspirants who desire to build their professional competence on a higher position with specialized knowledge in the field of Commerce. The three-year B.Com degree program is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives, and skill enhancement courses. Students are required to complete practical and add-on courses. The aspirants can select their specialization in the subject of Cost and Works Accounting or Marketing Management as per their choice.

2. Programme Outcomes (POs)

1. The students will be able to develop academic expertise in a global context in the discipline.

2. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing, etc., well trained professionals to meet their requirements.

3. The capability of the students to make decisions at personal & professional levels will increase after completion of this course.

4. The knowledge of different specializations in Accounting, costing, banking, and finance with practical exposure helps the students to stand in the organization.

5. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders and aims at enhancing the employability options of the students.

6. The curriculum helps instill learnability among students for upskilling and reskilling even in the later part of life.

7. It will develop the critical thinking abilities of the students along with ethical values.

8. The course will nurture skills to contribute effectively to society

Credit Distribution: B. Com. Accountancy (Major) including Minor and OE and other courses.

	Type of Courses	III Yr	IV Yrs (Honours)	IV Yrs Research
Major Marathi	Discipline-Specific Courses (DSC)	46	74	66
	Discipline Specific Elective (DSE)	08	16	16
	Skill Enhancement Courses (SEC)	06	06	06
	Vocational Skill Courses (VSC)	08	08	08
	On-Job Training (OJT)	04	08	04
	Field Project (FP)	04	04	04
	Community Engagement and Service (CEP)	02	02	02
	Research project	00	00	12
	Research Methodology	00	04	04
	Indian Knowledge System	02	02	02
	Total (I, II and III Year)	**80**	**124**	**124**
Minor	Minor	20	20	20
Other Courses	Open Elective (OE)/ Multidisciplinary Courses	12	12	12
	Co-Curricular Courses	08	08	08
	Ability Enhancement Courses	08	08	08
	Value Education Courses	04	04	04
	Total	**132**	**176**	**176**

B. Com. Programme Framework: Credit Distribution

			DSC	DSE	SEC	VSC	FP/ OJT /IN/CEP	IKS							
I	I	4.5	06	-	02	-	-	02	03	03		02	02	02	22
I	II	4.5	06	-	02	02	-	-	03	03	-	02	02	02	22
exit	Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor														
II	III	5.0	08	-	02	-	FP-02	-	03	03	-	02	02	-	22
II	IV	5.0	08	-	00	02	CEP-02	-	03	03	-	02	02	-	22
exit	Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor														
III	V	5.5	10	04	-	02	FP-02	-	04	-	-	-	-	-	22
III	VI	5.5	08	04	-	02	OJT-04	-	04	-	-	-	-	-	22
								-							
exit	Exit Option: Award of 3-Yr UG Degree in Major and Minor with 132 credits or continue with Major for a 4-year Degree														

Year	Semester	Level	DSC	DSE	SEC	VSC	FP/OJT/IN/CEP	IKS	Minor	OE	CC	AEC	VEC	Total
IV	VII	6.0	14	04	RM:04	-	-	-	-	-	-	-	-	22
IV	VIII	6.0	14	04	-	-	OJT-04	-	-	-	-	-	-	22
		4-Yr UG Degree (Honours) with Major and Minor with 176 credits												
IV	VII	6.0	10	04	RM:04	-	RP-04		-	-	-	-	-	22
IV	VIII	6.0	10	04	-	-	RP-08		-	-	-	-	-	22
		4-Yr UG Degree (Honours with Research) with Major and Minor with 176 credits												

B. Com. Programme Framework: Course Distribution

Year	Semester	Level	Major						Minor	OE	CC	AEC	VEC	Total
			DSC	DSE	SEC	VSC	FP/OJT/IN/CEP	IKS						
I	I	4.5	02	-	01	-	-	01	01	01	01	01	01	09
I	II	4.5	02	-	01	01	-	-	01	01	01	01	01	09
		Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credit core NSQF Course /Internship or Continue with Major and Minor												
II	III	5.0	03	-	01	-	01	-	01	01	01	01	-	09
II	IV	5.0	03	-	-	01	01	-	01	01	01	01	-	09
		Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credit core NSQF Course /Internship or Continue with Major and Minor												
III	V	5.5	03	01	-	01	01	-	01		-	-	-	07
III	VI	5.5	02	01	-	01	01	-	01		-	-	-	06
		Exit Option: Award of 3-Yr UG Degree in Major and Minor with 132 credits or continue with Major for a 4-year Degree												
IV	VII	6.0	04	01	RM:01	-	-	-	-		-	-	-	06
IV	VIII	6.0	04	01	-	-	01	-	-		-	-	-	06
		4-Yr UG Degree (Honours) with Major with 176 credits												
IV	VII	6.0	03	01	RM:01	-	01	-	-		-	-	-	06
IV	VIII	6.0	03	01	-	-	01	-	-		-	-	-	05
		4-Yr UG Degree (Honours with Research) with Major with 176 credits												

Programme Framework (Course Distribution): B. Com. Accountancy (Major)

Year	Semester	Level	Major		SEC	VSC	FP/OJT /IN/CEP	IKS
			DSC	DSE				
I	I	4.5	02	00	01	00	00	01
I	II	4.5	02	00	01	01	00	-
II	III	5.0	03	00	01	00	FP-01	-
II	IV	5.0	03	00	00	01	CEP-01	-
III	V	5.5	03	01	00	01	FP-01	-
III	VI	5.5	02	01	00	01	OJT-01	-
IV	VII	6.0	04	01	RM:01	00	-	-
IV	VIII	6.0	04	01	00	00	OJT-01	-
IV	VII	6.0	03	01	RM:01	00	RP-01	-
IV	VIII	6.0	03	01	00	00	RP-01	-

Programme Framework (Credit Distribution): B. Com. Accountancy (Major)

Year	Semester	Level	Major					
			DSC	DSE	SEC	VSC	FP/OJT /IN/CEP	IKS
I	I	4.5	06	00	02	00	00	**02**
I	II	4.5	06	00	02	02	00	-
Exit Option: Award of **UG Certificate** with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor								
II	III	5.0	08	00	02	00	FP-02	-
II	IV	5.0	08	00	00	02	CEP-02	-
Exit Option: Award of **UG Diploma** with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor								
III	V	5.5	10	04	00	02	FP-02	-
III	VI	5.5	08	04	00	02	OJT-04	-
Exit Option: Award of UG Degree in Major and Minor with 132 credits or continue with a Major for 4-year Degree with honours or honours with research								
IV	VII	6.0	14	04	RM:04	00	00	-
IV	VIII	6.0	14	04	00	00	0JT-04	-
4-year Degree (Honours)								
IV	VII	6.0	10	04	RM:04	00	RP-04	-
IV	VIII	6.0	10	04	00	00	RP-08	-
4-year Degree (Honours with Research)								

Programme Framework (Courses and Credits): B. Com. Accountancy (Major)

Sr. No.	Year	Semester	Level	Course Type	Course Code	Title	Credits
1.	I	I	4.5	DSC-1	BCOM-AC 111T	Financial Accounting-I	03
2.	I	I	4.5	DSC-2	BCOM-AC 112T	Business Mathematics and Statistics-I	03
3.	I	I	4.5	SEC-1	BCOM-AC 113P	Financial Accounting (Computerised Accounting) (Practical)	02
4.	I	I	4.5	IKS-1	BCOM-AC 114T	Commerce in Ancient India (IKS)	02
5.	I	II	4.5	DSC-3	BCOM-AC 121T	Financial Accounting-II	03
6.	I	II	4.5	DSC-4	BCOM-AC 122T	Business Mathematics and Statistics-II	03
7.	I	II	4.5	SEC-2	BCOM-AC 123P	Advanced Financial Accounting (GST) (Practical)	02
8.	I	II	4.5	VSC-1	BCOM-AC 124T	Personality Development and Communication	02
9.	II	III	5.0	DSC-5	BCOM-AC 231T	Corporate Accounting-I	03
10.	II	III	5.0	DSC-6	BCOM-AC 232T	Principles and Practices of Management	03
11.	II	III	5.0	DSC-7	BCOM-AC 233T	Business Environment	02
12.	II	III	5.0	SEC-3	BCOM-AC 234P	Corporate Accounting-I (Practical)	02
13.	II	III	5.0	FP-01	BCOM-AC 235PR	Field Project-I	02
14.	II	IV	5.0	DSC-8	BCOM-AC 241T	Corporate Accounting-II	03

15.	II	IV	5.0	DSC-9	BCOM-AC 242T	Company Law	03
16.	II	IV	5.0	DSC-10	BCOM-AC 243T	Business Communication	02
17.	II	IV	5.0	VSC-2	BCOM-AC 244P	Corporate Accounting-II (Practical)	02
18.	II	IV	5.0	CEP-01	BCOM-AC 245T	Community Engagement and Service	02
19.	III	V	5.5	DSC-11	BCOM-AC 351T	Advanced Accounting-I	04
20.	III	V	5.5	DSC-12	BCOM-AC 352T	Business Regulatory Framework (M.Law)	04
21.	III	V	5.5	DSC-13	BCOM-AC 353T	Auditing and Assurance	02
22.	III	V	5.5	DSE-01	BCOM-AC 354T	A. Human Resource Management B. Organisational Behaviour	04
23.	III	V	5.5	VSC-3	BCOM-AC 355P	Auditing and Assurance (Practical)	02
24.	III	V	5.5	FP-02	BCOM-AC 356P	Filed Project-II	02
25.	III	VI	5.5	DSC-14	BCOM-AC 361T	Advanced Accounting-II	04
26.	III	VI	5.5	DSC-15	BCOM-AC 362T	Taxation	04
27.	III	VI	5.5	DSE-2	BCOM-AC 363T	A. Investing in Stock Market B. Capital Market and Financial Services	04
28.	III	VI	5.5	VSC-4	BCOM-AC 364P	Taxation (Practical)	02
29.	III	VI	5.5	OJT-01	BCOM-AC 365T	On Job Training	04

B. Com. Accountancy (Honours)

30.	IV	VII	6.0	DSC-16	BCOM-AC 471T	Management Accounting	04
31.	IV	VII	6.0	DSC-17	BCOM-AC 472T	Strategic Management	04
32.	IV	VII	6.0	DSC-18	BCOM-AC 473T	Advanced Cost Accounting	04
33.	IV	VII	6.0	DSC-19	BCOM-AC 474T	Financial Planning	02
34.	IV	VII	6.0	DSE-03	BCOM-AC 475T	A. Advanced Auditing B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques	04
35.	IV	VII	6.0	RM-01	BCOM-AC 476T	Research Methodology	04
36.	IV	VIII	6.0	DSC-20	BCOM-AC 481T	Financial Analysis and Control	04
37.	IV	VIII	6.0	DSC-21	BCOM-AC 482T	Industrial Economics	04
38.	IV	VIII	6.0	DSC-22	BCOM-AC 483T	Application of Cost Accounting	04
39.	IV	VIII	6.0	DSC-23	BCOM-AC 484T	Organisational Behaviour	02
40.	IV	VIII	6.0	DSE-04	BCOM-AC 485T	A. Business Taxation B. Cost Control and Cost System C. Service Marketing	04
41.	IV	VIII	6.0	OJT-02	BCOM-AC 486T	On Job Training / Internship	04

B. Com. Accountancy` (Honours with Research)

1.	IV	VII	6.0	DSC-16	BCOM-AC 471T	Management Accounting	04
2.	IV	VII	6.0	DSC-17	BCOM-AC 472T	Strategic Management	04
3.	IV	VII	6.0	DSC-18	BCOM-AC 473T	Financial Reporting	02
4.	IV	VII	6.0	DSE-03	BCOM-AC 475T	A. Advanced Auditing B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques	04
5.	IV	VII	6.0	RM-01	BCOM-AC 476T	Research Methodology	04
6.	IV	VII	6.0	RP-01	BCOM-AC 477 PR	Research Project-I	04
7.	IV	VIII	6.0	DSC-19	BCOM-AC 481T	Financial Analysis and Control	04
8.	IV	VIII	6.0	DSC-20	BCOM-AC 482T	Industrial Economics	04
9.	IV	VIII	6.0	DSC-21	BCOM-AC 483T	Application of Cost Accounting	02
10.	IV	VIII	6.0	DSE-04	BCOM-AC 485T	A. Business Taxation B. Cost Control and Cost System C. Service Marketing	04
11.	IV	VIII	6.0	RP-02	BCOM-AC 486 RP	Research Project-II	08

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Financial Accounting-I								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
DSC-1	BCOM-AC 111T	03	00	03	45	30	70	100

Learning Objectives:

1. To impart knowledge of basic accounting concepts
2. To create awareness about the application of these concepts in the business world
3. To impart skills regarding Computerised Accounting
4. To impart knowledge regarding the finalization of accounts of various establishments.

Course Outcomes (Cos)

1. It will develop the ability to understand the various accounting concepts, conventions, and principles, emerging trends in accounting, and its effect on accounting Practices.

2. It will give knowledge about the process of dissolution of partnership firms.

3. It will help in understanding the single-entry systems of accounting and the process of conversion of a single entry into a double-entry system,

4. It will enhance the Knowledge about the conceptual framework of Computerised Accounting.

Detailed Syllabus:

Unit I: Accounting Concepts, Conventions and Principles and an Overview of Emerging Trends in Accounting (12)

A. Accounting Concepts, Conventions, and Principles
- Money Measurement
- Business Entity
- Dual Aspect
- Periodicity Concept
- Realization Concept
- Matching Concept
- Accrual / Cash Concept
- Consistency Concept
- Conservatism Principle

- Materiality Concept
- Going Concern Concept
- Historical Cost Concept

B. Emerging Trends in Accounting
- Inflation Accounting
- Environmental Accounting
- Human Resource Accounting

Unit II: Piecemeal Distribution of Cash   (13)

- Meaning and Introduction
- Treatment of past profits or past losses in the Balance sheet,
- Contingent liabilities
- Realization expenses/amount kept aside for expenses
- Adjustment of actual, Treatment of secured liabilities,
- Surplus Capital Method & Maximum Loss Method of Piecemeal Distribution (Practical Examples on Surplus Capital Method only)
- Treatment of preferential liabilities like Govt. dues/labor dues,etc., (Excluding: Insolvency of partner and Maximum Loss Method.)

Unit III: Accounts from Incomplete Records (Single Entry System)   (10)

- Meaning & Introduction of single entry system of accounting.
- Features of Single Entry System of Accounting
- Double Entry System of Accounting
- Conversion of Single Entry System into Double Entry System.

Unit IV: Software Used in Accounting   (10)
- Types of Accounting Software
- Use of Accounting Software.
- Installation of Accounting Software
- Advantages and Disadvantages of Accounting Software
- Voucher entry and Report Generation including GST transactions
- Introduction to Tally Software

Suggested Readings/Material:

1. Advanced Accounts, M.C. Shukla, T.S. Grewal, S.C. Gupta, S Chand Publications, New Delhi.
2. Financial Accounting for B.Com, CA (Dr.) P.C. Tulsian S.C. Gupta, S Chand Publications, New Delhi.
3. Introduction to Accountancy, CA (Dr.) P.C. Tulsian S.C. Gupta, S Chand Publications, New Delhi.
4. Introduction to S.R.N Pillai & Bhagavathi, S.Chand & CompanyLtd, New Delhi.
5. Corporate Accounting, Raj Kumar Sah, Cengage Publications, Noida, Uttar Pradesh.

6. Advanced Accounting, S.N. Maheshwari.
7. GST Law and Analysis with Conceptual Procedures, Bimal Jain and Isha Bansal (Set of 4 Volumes), Pooja law publishing company, New Delhi.

8. Guidance Note on GST by ICAI, The Institute of Chartered Accountants of India, New Delhi.

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Business Mathematics and Statistics-I								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
DSC-2	BCOM-AC 112T	03	00	03	45	30	70	100

Learning Objectives:

1. Develop a solid understanding of the basic concepts in Finance and Business Mathematics and Statistics.
2. Gain knowledge of the applications of Statistics and Mathematics in the field of business and its relevance in decision-making.
3. Acquire the skills to calculate interests, and annuities, and perform various financial calculations such as EMI calculation, preparing amortization schedules, and determining insurance premiums.

Course Outcomes (Cos)

1. It will help to learn the basic concepts of Finance and Business Mathematics and Statistics.
2. It will help in understanding the students with applications of Statistics and Mathematics in Business.
3. It will be able to learn the concepts of interests and annuities to calculate EMI, prepare amortization schedules, calculate insurance premiums, etc.

Detailed Syllabus:

Unit I: Interest and Annuity (15)

A. **Interest:**
Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples, and Problems

B. **Annuity:**
Ordinary Annuity, Sinking Fund, Annuity Due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.

Unit II: Share and Mutual Fund (15)

A. **Shares:**

Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems

B. Mutual Funds:
Concept of Mutual Funds, Problems on the calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV), and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems

Unit III: Introduction of Statistics (15)
- Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample with illustration, Methods of sampling, Raw data, variable, discrete variable, continuous variable, a constant, attribute with an illustration.
- Classification-Concept and definition of classification, objectives of classification, types of classification.
- Frequency Distribution-Discrete and Continuous frequency distribution, cumulative frequency, and Cumulative frequency distribution.
- Graphs & Diagram- Histogram, Ogive curve, Pie-Diagram, Bar Diagram, Multiple bar Diagram, Sub-divided bar diagram

Suggested Readings:

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
3	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing	New Delhi
4	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill	New Delhi
5	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
6	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi
7	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
8	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing	Denmark

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2	Mathematics for Commerce	K. Selvakumar	Notion Press ApS	Chennai
9	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.:,	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
10	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
11	Applied Statistics	Mukhopadhya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
12	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.
13	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.:,	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
14	Business Mathematics & Statistics-I	Dr. M.P. Waghmare	Thakur Publication	

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
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Syllabus
B. Com. Accountancy (Major)

Title of the Course: Financial Accounting (Computerised Accounting) (Practical)								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
SEC-1	BCOM-AC 113T	02	00	02	50	15	35	50

Learning Objectives:

1. Understand the concept of computerized accounting and its advantages over manual accounting.
2. Gain knowledge of different accounting software available and their features.
3. Develop skills in using Tally software for inventory management and payroll processing.
4. Familiarize yourself with the basic functionalities of Tally software, such as company creation, ledger creation, and voucher entry.

Course Outcomes (Cos)

1. Students will be able to identify the limitations of manual accounting and appreciate the benefits of computerized accounting systems.
2. Students will be able to evaluate different accounting software options and select the most suitable one for a business.
3. Students will acquire practical skills in using Tally software for inventory management and payroll processing.
4. Students will be able to create and manage companies, ledgers, and vouchers in Tally software and generate reports.

Detailed Syllabus:

Unit I: Introduction to Computerized Accounting System   (06)

- Manual Accounting and its limitations.
- Computerised Accounting-Meaning, Definition, Importance, Features, Advantages, and Limitations of Computerized Accounting
- Comparison between manual accounting process and Computerized accounting process.

Unit II: Overview of Accounting Software   (06)

- Introduction to Accounting Software
- Use, Types, and Advantages of Accounting Software

- Introduction to popular accounting software (e.g., QuickBooks, Sage, ZOHO, Tally)
- Features and capabilities of each software
- Factors to consider when selecting accounting software for a business

Unit III: Functions of Accounting Softwares   (08)

- Inventory management
  - Setting up inventory items in the accounting software
  - Tracking inventory levels, purchases, and sales
  - Valuation methods (e.g., FIFO, LIFO) and their impact on financial statements
  - Inventory reconciliation and reporting
- Payroll processing and reporting:
  - Setting up employee records and payroll information
  - Calculating wages, deductions, and taxes
  - Generating paychecks and payslips
  - Reporting payroll expenses and liabilities

Unit IV: Introduction to Tally Software   (10)

- Introduction and overview of Tally.
- Company Creation in Tally.
- Creation of Group and Ledger
- Vouchers used in Tally
- Preparation of Reports in Tally.

Suggested Readings/Material:

1. "Computerized Accounting with Tally ERP 9" by Dr. Keshav Garg, Taxmann Publications Pvt. Ltd.
2. "Tally ERP 9: Computerized Accounting and GST" by Bhawna Garg and Dr. Keshav Garg, Taxmann Publications Pvt. Ltd.
3. "Tally. ERP 9 in Simple Steps" by Kogent Learning Solutions Inc., Dreamtech Press
4. Official Tally website: https://tallysolutions.com/
5. Tally Knowledge Base: https://help.tallysolutions.com/

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Commerce in Ancient India (IKS)								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
IKS-1	BCOM-AC 114T	02	00	02	50	15	35	50

Learning Objectives:

1. Understand the economic system prevalent in ancient India.
2. Explore the accounting practices and techniques used in ancient India.
3. Examine the role of banks and moneylenders in the ancient Indian economy and analyze the functions and operations of ancient Indian financial institutions..
4. Understand the administrative structures and functions in ancient Indian society and examine the role of rulers and administrators in economic regulation and trade promotion

Course Outcomes (Cos)

1. To enable the students in evaluating the impact of geographical, cultural, and technological factors on trade and commerce in ancient India.
2. To develop a comprehensive understanding of the accounting, auditing and taxation practices and techniques employed in ancient India.
3. To gain knowledge about the evolution of banking and financial systems in ancient India.
4. It will give insights into the legal and regulatory frameworks governing commerce in ancient Indian society.

Detailed Syllabus:

Unit I: Economic System, Trade and Commerce in Ancient India   (08)

- Ancient trade routes and their significance (e.g., Silk Road, maritime trade)
- Commodities traded in ancient India (e.g., spices, textiles, precious stones)
- Ancient Indian trade relations with other civilizations (e.g., Roman Empire, Southeast Asia, China)
- Silk Route and India's trade with the Roman Empire and other regions
- Port cities and maritime trade, Merchants and their role in trade
- Barter system and the evolution of currency
- Coinage and monetary systems in ancient India

Unit II: Accounting, Auditing, and Taxation in Ancient India (08)

- Record-keeping methods in ancient India (e.g., clay tablets, inscriptions)
- Role of accountants and auditors in ensuring financial transparency
- Examples of audits mentioned in ancient texts (such as the Arthashastra)
- Taxation systems in ancient Indian kingdoms (e.g., land revenue, customs duties)
- Administrative structures for tax collection and revenue management
- Use of tax revenue for public works and welfare

Unit III: Banking and Financial System in Ancient India (07)

- Overview of the role of banking in ancient Indian trade and commerce
- Role of shroffs and sarrafs (bankers and money changers)
- Development of indigenous banking systems
- Definition and role of moneylenders (sahukars) in ancient banking
- Functions of moneylenders in providing loans and credit
- Role of kings and ruling authorities in regulating the banking system

Unit IV: Governance and Administration in Ancient India (07)

- Economic policies during the Mauryan Empire
- Dhamma policy and its impact on economy and governance., Welfare measures, trade, and religious patronage under Ashoka's rule
- Vidur's advice on decision-making, diplomacy, and justice
- Chanakya's strategies for military campaigns, diplomatic negotiations, and efficient administration
- Application of Vidur and Chanakya's principles in real-world governance scenarios

Suggested Readings/Material:

1. "The Economic History of Ancient India" by R. C. Dutt - Published by Atlantic Publishers and Distributors Ltd, 2004.
2. "Trade and Commerce in Ancient India" by R.K. Pruthi - Published by Abhinav Publications, 2004.
3. "Ancient Indian Accounting and Auditing Practices: A Comparative Study" by R.P. Singh - Published by Deep & Deep Publications Pvt. Ltd, 2007.
4. "History of Indian Accounting" by P.R. Chaudhary - Published by New Saraswati House (India) Pvt. Ltd, 2011.
5. "Taxation in Ancient India" by R.S. Sharma - Published by Motilal Banarsidass, 2001.
6. "Banking in Ancient India" by D.R. Gadgil - Published by Abhinav Publications, 2004.
7. "The State in Ancient India" by R.C. Majumdar - Published by Firma KLM Private Limited, 1977.

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's

New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Financial Accounting-II								
Year: II				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
DSC-3	BCOM-AC 121T	03	00	03	45	30	70	100

Learning Objectives:

1. Understand and demonstrate proficiency in using various accounting software commonly employed in business environments.
2. Explore the features and functionalities of accounting software, including data entry, financial statement preparation, and generating reports.
3. Analyze the benefits and limitations of different accounting software options and make informed decisions based on organizational needs.
4. Apply accounting software skills to perform tasks such as data entry, bank reconciliations, and financial analysis.

Course Outcomes (Cos)

1. It will develop the ability to understand the various accounting concepts, conventions, and principles.
2. Students are expected to acquaint themselves with Computerised accounting, its application, and its utility.
3. It will help the students to understand the accounting process of accounting of charitable trusts.
4. It will enhance the ability to learn the concept of intangible assets and the methods of their valuation.
5. It will help in understanding the process and methods of leasing.

Detailed Syllabus:

Unit I: Introduction to Goods and Services Tax Laws and Accounting   (11)

- Constitutional Background of GST, Concepts and definition of GST.
- Scenario before GST regime and Limitation of pre-GST Regime Acts
- Importance and Advantages of GST in developing India
- Concept of IGST, CGST, and SGST and its applicability.
- Input and Output Tax credit

Unit II: Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries, etc.)   (11)
- Meaning and Characteristics
- Accounting Records
- Receipt and Payment Account
- Income and Expenditure Account
- Balance Sheet and Adjustments
- Practical Problems.

Unit III: Valuation of Intangibles   (11)
- Valuation of Goodwill (Practical Problems)
- Valuation of Brands
- Valuation of Patents, Copyright and Trademark, etc.

Unit IV: Accounting for Leases   (12)
- Types of Lease (Finance Lease and Operating Lease)
- AS-19 Accounting for Lease.(Introduction Only)
- Finance Lease (Hire Purchase and installment) (Theory)
- Operating Lease
- Royalty,
- Minimum Rent
- Short Workings,
- Recoupment Of Short Working,
- Lapse of Short Working
- Journal Entries and Ledger Accounts in the Books of Landlord and Lessee

Suggested Readings:

1. Advanced Accounts, M.C.Shukla, T.S. Grewal, S.C. Gupta S. Chand Publication, New Delhi.
2. Financial Accounting for B.Com, CA(Dr.) P.C. Tulsian, S.C.Gupta, S.Chand Publication New Delhi.
3. Financial Accounting Dr. Kishor Jagtap Tech- Max Publications, Pune
4. Introduction to Accountancy, S.R.N Pillai & Bhagavathi, S.Chand & Company Ltd., New Delhi
5. Corporate Accounting Raj Kumar Sah Cengage Publications Noida, Uttar Pradesh
6. Principles of Accountancy Principles of Accountancy S.Chand & CompanyLtd New Delhi
7. GST Law and Analysis with Conceptual Procedures, Bimal Jain and Isha Bansal (Set of 4 Volumes), Pooja Law Publishing Company, New Delhi
8. Guidance Note on GST by ICAI -- The Institute of Chartered Accountants of India, New Delhi

New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Business Mathematics and Statistics-II								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
DSC-4	BCOM-AC 122T	03	00	03	45	30	70	100

Learning Objectives:

1. Develop a thorough understanding of matrices and determinants and their application in business and economics.
2. Gain knowledge of the applications of matrices and determinants in various business and economic contexts.
3. Learn and apply graphical methods to solve business optimization problems with two variables, considering constraints and objective functions.

Course Outcomes (Cos)

1. It will develop the ability to understand the concept of matrices and determinants.
2. It will help to understand the applications of matrices and determinants in business and economics.
3. It will help the students to understand graphical methods to solve business optimization problems with two variables.

Detailed Syllabus:

Unit I: Matrices and Determinants (up to order 3 only)   (15)

Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.

Unit II: Measures of Central Tendency and Measures of Dispersion   (15)

    A. Measures of Central Tendency:
- Concept and meaning of Measures of Central Tendency, Objectives of Measures of Central Tendency, Requirements of good Measures of Central Tendency.

- Types of Measures of Central Tendency, Arithmetic Mean(AM), Median, Mode for discrete and Continuous frequency Distribution, Merits & Demerits of A.M., Median, Mode, and Numerical Problem.
- Combined Mean, Numerical Problems.

B. Measures of Dispersion:
- Concept and meaning of Measures of dispersion, Requirements of good Measures of dispersion.
- Types of Measures of dispersion-Absolute & Relative Measures of dispersion (Range, Standard Deviation (SD), Variance, Coefficient of Variation (C.V.)
- Numerical Problems.

Unit III: Correlation and Regression   (15)
- Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of the relationship. Karl Pearson's coefficient of correlation for ungrouped data.
- Concept of regression, Lines of regression for ungrouped data, predictions using lines of regression. Examples and problems.

Suggested Readings:
1. Practical Business Mathematics S. A. Bari New Literature Publishing Company New Delhi
2. Mathematics for Commerce K. Selvakumar Notion Press Chennai
3. Business Mathematics with Applications Dinesh Khattar & S. R. Arora S. Chand Publishing New Delhi
4. Business Mathematics and Statistics N.G. Das & Dr. J.K. Das McGraw Hill New Delhi
5. Fundamentals of Business Mathematics M. K. Bhowal Asian Books Pvt. Ltd New Delhi
6. Operations Research P. K. Gupta & D. S. Hira S. Chand Publishing New Delhi
7. Mathematics for Economics and Finance: Methods and Modeling Martin Anthony and Norman Biggs Cambridge University Press Cambridge
8. Financial Mathematics and Its Applications Ahmad Nazri Wahidudin Ventus Publishing ApS Denmark
9. Fundamentals of Mathematical Statistics Gupta S. C. and Kapoor V. K.:, Sultan Chand and Sons 23, Daryaganj, New Delhi 110002
10. Statistical Methods Gupta S. P.: Sultan Chand and Sons 23, Daryaganj, New Delhi 110002
11. Applied Statistics Mukhopadhyay Parimal New Central Book Agency Pvt. Ltd. Calcutta.
12. Fundamentals of Statistics Goon A. M., Gupta, M. K. and Dasgupta, B. World Press Calcutta.
13. Fundamentals of Applied Statistics Gupta S. C. and Kapoor V. K.:, Sultan Chand and Sons 23, Daryaganj, New Delhi 11000

New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Accountancy (Major)

Title of the Course: Advanced Financial Accounting (GST) (Practical)								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
SEC-2	BCOM-AC 123P	02	00	02	30	15	35	50

Learning Objectives:

1. Understand the fundamental concepts and principles of Goods and Services Tax (GST).
2. Apply GST regulations and guidelines to financial accounting processes.
3. Analyze and interpret financial statements prepared in accordance with GST requirements.
4. Record and classify GST transactions accurately in financial statements and utilize accounting software to effectively manage GST-related tasks.

Course Outcomes (Cos)

1. To develop a comprehensive understanding of the principles and regulations of GST.
2. To prepare financial statements in compliance with GST requirements.
3. To enhance the ability to analyze financial statements to assess the impact of GST on an organization's financial positionRecord and classify GST transactions appropriately in financial statements.
4. To demonstrate proficiency in identifying and resolving GST compliance issues and utilize accounting software effectively for GST-related tasks, such as GST return filing and reconciliation.

Detailed Syllabus:

Unit I: Introduction to Goods and Services Tax (GST) (07)

- Overview of GST: Concept, objectives, and features
- GST Structure: Central GST (CGST), State GST (SGST), and Integrated GST (IGST)
- GST Registration: Eligibility criteria, process, and documentation
- Input Tax Credit (ITC): Meaning, conditions, and utilization

Unit II: GST Compliance and Financial Reporting (07)

- GST Compliance Framework: Returns, invoices, and payment of tax
- Accounting for GST: Treatment of sales, purchases, and input tax credit
- Reconciliation of GST: GSTR-2A, GSTR-3B, and GSTR-9C
- GST Audit and Assessment: Process and Implications

Unit III: Financial Statements and GST Impact   (08)

- Financial Statements under GST: Income statement, balance sheet, and cash flow statement
- Treatment of GST in Financial Statements: Input tax credit, GST payable, and GST receivable
- Impact of GST on Financial Statements: Profit margins, tax implications, and disclosure requirements
- Reporting of GST-related transactions in notes to the financial statements

Unit IV: GST Software and Practical Applications   (08)

- Introduction to GST Accounting Software: Features and functionalities
- GST Return Filing: GSTR-1, GSTR-3B, and GSTR-9
- Practical Exercises on GST Accounting Software: Recording GST transactions, generating reports, and reconciliation
- Case Studies: Application of GST principles and software in real-world scenarios

Practical Areas:

- GST Registration and Compliance: Practical exercises on the registration process, understanding compliance requirements, and maintaining GST records.
- Preparation of GST Returns: Practical exercises on preparing and filing GST returns such as GSTR-1 (Outward supplies), GSTR-3B (Summary return), and GSTR-9 (Annual return).
- Input Tax Credit (ITC) Management: Practical exercises on claiming and reconciling ITC, ensuring compliance with ITC rules, and handling ITC reversals.
- GST Reconciliation and Reporting: Practical exercises on reconciling GST data with purchase registers, sales registers, and financial statements, and generating accurate GST reports.
- Accounting for GST Transactions: Practical exercises on recording GST transactions, including purchases, sales, reverse charge mechanism, and treatment of discounts, allowances, and exemptions.
- GST Audit and Assessment: Practical exercises on preparing for GST audits, responding to audit queries, and handling assessment proceedings.

Reading Materials
1. "Goods and Services Tax: Concepts and Applications" by Maheshwari and Mittal (Taxmann Publications)
2. "GST Ready Reckoner" by V.S. Datey (Taxmann Publications)
3. "Advanced Accounts with GST" by Dr. S.P. Jain and Dr. K.L. Narang (Kalyani Publishers)
4. "GST in India: Law and Practice" by Jigar Patel (Taxmann Publications)
5. "GST in India: A Complete Guide" by Sanjiv Agarwal (Bharat Law House)
6. "Handbook on GST Audit" by CA Madhukar Hiregange and CA Ravi Kumar Somani (Bharat Law House)
7. "GST Acts with Rules and Forms" by CA Maninder Singh and CA Sanjeev Malik (Bharat Law House)
8. "Accounting for Goods and Services Tax (GST)" by Yashavant Mangal (Taxmann Publications)

New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B.Com Accountancy (Major)

Title of the Course: Softs Skill Development								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
VSC-1	BCOM-AC 124T	02	00	02	30	15	35	50

Learning Objectives:

1. To develop interpersonal and effective communication skills
2. To develop problem-solving skills and understand their influence on the behavior and attitudes of individuals.
3. To develop leadership skills among the learners.
4. To understand the concept of workplace conflict management.

Course Outcomes (Cos)

1. Students will be able to understand the importance of oral and written communication in the day-to-day working of the organization.
2. Students will be able to develop interpersonal skills and problem-solving skills.
3. After studying this course, students will be able to understand the role of body language in effective communication.

Detailed Syllabus:

Unit I: Effective Communication Skills   (06)

- Process of Communication, Written and Verbal Communication, Visual Communication.Verbal and non-verbal communication
- Active listening and empathy
- Personality Traits, Grooming Manners.
- Barriers to Communication, Overcoming communication barriers

Unit II: Interpersonal Skills   (09)

- Non-verbal communication, Body language, Postures and gestures, Value of time, Organizational body language
- Importance of Listening, Emotional Intelligence.
- Presenting a Positive Image through Verbal and Non-verbal Cues

Unit III: Teamwork and Collaboration (09)

- Teamwork dynamics
- Effective team communication
- Leveraging individual strengths
- Resolving conflicts within teams

Unit IV: Interview Skills and Selling Skills (06)

- Interview Skills. Importance and types of interviews
- Self-assessment and identifying strengths, Crafting an impressive resume and cover letter, Practicing common interview questions
- Selling skills – Selling to customers, Selling to Superiors Selling to peer groups, teammates and subordinates, Conceptual Selling, Strategic selling
- Cultivating long-term customer relationships, Effective communication and relationship management, Resolving customer complaints and concerns

Suggested Readings/Material:

1. Kushal Jin – Business Communication, VK India.
2. Krishnamacharyulu, C. S. G, Ramakrishnan Lalitha – Personality Development, Interpersonal Skills, and Career Management, Himalaya Publishing.
3. Corvette Budjac – Conflict Management: A Practical Guide to Developing Negotiation Strategies, Pearson.
4. Mitra, B. K., Personality Development and Soft Skills, Oxford University Press.
5. Kumar Sanjay and Pushplata, Communication Skills, Oxford University Press.
6. Mandal S. K., Effective Communication and Public Speaking, Jaico Publishing