



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

Three / Four Year Honours / Honours with Research
B. Com Degree Program in Accountancy & Taxation
(Faculty of Commerce & Management)

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

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

To be implemented from Academic Year 2024-2025

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

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

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

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

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

Programme Specific Outcomes (PSOs)

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

10) Lifelong Learning: Foster a commitment to continuous learning and professional development in the field of accounting and taxation. Students will encourage engagement with ongoing education and certification programs to stay updated with the latest industry practices and advancements.

Board of Studies (BOS) in Accountancy & Taxation

(From 2022-23 To 2024-25)

Sr. No.	Name of the Faculty	Designation
1	Dr. Niranjan R. Shah Head Accountancy & Assistant Professor, Department of Commerce, T. C. College, Baramati.	Chairman
2	Dr. Janardhan K. Pawar Head, Department of Commerce, T. C. College, Baramati.	Internal Member
3	Dr. Vivek A. Bale Head Cost & Works Accounting & Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
4	Dr. Kishorkumar Bhosale Head Accountancy & Associate Professor, Department of Commerce, BMCC College, Pune	External Member Vice-Chancellor Nominee
5	Dr. Annasaheb M. Gurav Dean, Faculty of Commerce, Shivaji University, Kolhapur	External Member from other University
6	Dr. Harsha Chougule Head & Associate Professor, Department of Commerce, G. A. College of Arts & Commerce, Sangali	External Member from other University
7	CA. Anand Shah Chartered Accountant	Industry Expert
8	Mr. Swapnil Mutha Proprietor, Shripal Investments, Baramati	Meritorious Alumni
9	Dr. Dinesh S. Gore Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
10	Dr. Manisha B. Bhosale Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
11	Mr. Ravindra More Assistant Professor, Department of Commerce, T. C. College, Baramati.	Invitee as Subject Teacher
12	Mr. Gaurav Mhase	Student Representative

Course and Credit Distribution Structure for B.Com

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

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

Course Structure for F.Y.B. Com Sem I (NEP 2.0 2024 Pattern)

Sem	Course Type	Course Code	Course Name	Theory / Practical	Credits
I	DSC-1 (General)	ACC-101-GEN	Financial Accounting I	Theory	04
	DSC-2 (General)	MKT-101-GEN	Principles of Marketing	Theory	04
		ADM-101-GEN	Basics of Business Administration	Theory	04
	DSC-3 (General)	STA-101-GEN	Business Statistics I	Theory	04
		ECO-101-GEN	Banking and Finance	Theory	04
		CMA-101-GEN	Cost Accounting I	Theory	04
	Open Elective (OE)	MKT-102-OE	Introduction to Entrepreneurship	Theory	02
	Skill Enhancement Courses (SEC)	ACC-103-SEC	Financial Accounting I (Practical)	Theory	02
		MKT-103-SEC	Marketing Management I (Practical)	Theory	02
		STA-103-SEC	Business Statistics I (Practical)	Theory	02
		ECO-103-SEC	Banking and Finance I (Practical)	Theory	02
		ADM-103-SEC	Business Administration I (Practical)	Theory	02
		CMA-103-SEC	Cost Accounting I (Practical)	Theory	02
	Ability Enhancement Course (AEC)	ENG-104-AEC	AEC1 (English)	Theory	02
	Value Education Course (VEC)	ENV-105-VEC	Environmental Science	Theory	02
Indian Knowledge System (IKS)	GEN-106-IKS	Generic IKS1	Theory	02	
Total Credits Semester-I					22

Course Structure for F.Y.B.Com Sem II (NEP 2.0 2024 Pattern)

Sem	Course Type	Course Code	Course Name	Theory / Practical	Credits
II	DSC-1 (General)	ACC-151-GEN	Financial Accounting II	Theory	04
	DSC-2 (General)	MKT-151-GEN	Consumer Protection and Business Ethics	Theory	04
		ADM-151-GEN	Principles of Business Administration	Theory	04
	DSC-3 (General)	STA-151-GEN	Business Statistics II	Theory	04
		ECO-151-GEN	Banking and Finance	Theory	04
		CMA-151-GEN	Cost Accounting II	Theory	04
	Open Elective (OE)	MKT-152-OE	Entrepreneurship Development I	Theory	02
	Skill Enhancement Courses (SEC)	ACC-153-SEC	Financial Accounting II (Practical)	Theory	02
		MKT-153-SEC	Marketing Management II (Practical)	Theory	02
		STA-153-SEC	Business Statistics II (Practical)	Theory	02
		ECO-153-SEC	Banking and Finance II (Practical)	Theory	02
		ADM-153-SEC	Business Administration II (Practical)	Theory	02
		CMA-153-SEC	Cost Accounting II (Practical)	Theory	02
	Ability Enhancement Course (AEC)	ENG-154-AEC	AEC2 (English)	Theory	02
Value Education Course (VEC)	COS-155-VEC	Digital & Technological Solutions	Theory	02	
Co-curricular Course (CC)	YOG/PES/CUL/NSS/NC C-156-CC	NSS/NCC/Physical Education/Cultural/Yoga	Theory	02	
Total Credits Semester-II					22

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

Name of the Programme : B.Com. (Accountancy & Taxation)

Programme Code : UCCO

Class : F.Y.B.Com

Semester : I

Course Type : DSC-I (General) (Theory)

Course Code : ACC-101-GEN

Course Title : Financial Accounting-I

No. of Credits : 04

No. of Teaching Hours : 60

Course Objectives:

1. To impart the knowledge of Basic Accounting Concepts and conventions.
2. To know about different types or branches of accounting.
3. To aware about the accounting standards applicable in India.
4. To instils the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
5. To impart the knowledge of Conversion of partnership firm in to limited company.
6. To know about the agreement of consignment.
7. To acquaint them with the Consignment Accounts.

Course Outcomes (COs):

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

CO1. impart the knowledge of Basic Accounting Concepts and conventions.

CO2. know about different types or branches of accounting.

CO3. aware about the accounting standards applicable in India.

CO4. instils the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.

CO5. impart the knowledge of Conversion of partnership firm in to limited company.

CO6. know about the agreement of consignment.

CO7. acquaint them with the Consignment Accounts.

Topics and Learning Points

- UNIT 1: INTRODUCTION TO FINANCIAL ACCOUNTING** **15 Lectures**
- 1.1 Introduction to Financial Accounting,
 - 1.2 Accounting Concepts - Business Entity, Dual Aspect, Money Measurement, Periodicity Concept, Realization Concept, Matching Concept, Going Concern Concept, Historical Cost Concept,
 - 1.3 Accounting Conventions – Accrual Concept, Consistency, Conservatism and Materiality
 - 1.4 Branches of Accounting,
 - 1.5 Introduction to Accounting Standards in India – ASB, Functions of ASB, Procedure, List of Standards
- UNIT 2: PIECEMEAL DISTRIBUTION OF CASH** **15 Lectures**
- 2.1 Meaning and introduction,
 - 2.2 Objectives of Piecemeal Distribution of Cash,
 - 2.3 Methods of Piecemeal Distribution of Cash,
 - 2.4 Surplus Capital Method only
 - 2.5 Adjustments: Asset taken over by a partner, past profits or losses, Contingent liabilities, Realization expenses/amount kept aside for expenses, secured liabilities, preferential liabilities like Govt. dues/labour dues etc.,
- UNIT 3: CONVERSION OF A FIRM INTO A COMPANY** **15 Lectures**
- 3.1 Meaning and introduction,
 - 3.2 Objectives of Conversion of Firm into limited company,
 - 3.3 Methods of purchase consideration (Net Asset & Net Payment method),
 - 3.4 Accounting treatment in the books of the firm
 - 3.5 Preparation of balance sheet in the books of new company
- UNIT 4: CONSIGNMENT ACCOUNTS** **15 Lectures**
- 4.1 Meaning and Introduction, and Objectives,
 - 4.2 Process of Consignment,
 - 4.3 Types of Commission under Consignment
 - 4.4 Difference between Normal Commission and Del Credere Commission,
 - 4.5 Accounting treatment and preparation of ledgers in the Books of Consignor

References:

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, S. Chand Publication, New Delhi
2. S. N. Maheshwari, “Advanced Accounting”, Vikas Publishing House, New Delhi
3. R. L. Gupta, “Advanced Accounting”, Sultan Chand & Co., New Delhi
4. The CA Journal of ICAI
5. P. C. Tulsian, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi
6. A. Mukharji & M. Hanif, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Financial Accounting-I

Course: Financial Accounting-I

Course Code: ACC-101-GEN

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	3	3		3	3	3
CO 2	3				3	3	3
CO 3	3	2	3		3	3	3
CO 4		2	3	3	3	3	3
CO 5	3	3	3		3	3	3
CO 6	3	3	3		3	3	3
CO 7		3	3		3	3	3

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO4 (Communication Skills):

- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.

PO5 (Analytical Reasoning Skills):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO7 (Multidisciplinary Competence):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO8, PO9, PO10, PO11, and PO12 are not directly addressed by the provided course outcomes.

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

Name of the Programme	: F.Y.B.Com. (Accounting & Taxation)
Programme Code	: UCCO
Class	: F. Y. B. Com.
Semester	: I
Course Type	: Skill Enhancement Course (SEC) (Theory)
Course Code	: ACC-103-SEC
Course Title	: Financial Accounting-I (Practical)
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
2. To impart the knowledge of Conversion of partnership firm in to limited company.
3. To understand the concept of purchase consideration in the conversion of a firm into a company.
4. To learn how to account for the conversion of a firm into a company in the books of the firm.
5. To learn how to account for consignment transactions in the books of the consignor.
6. To understand the recording of consignment sales, cost of goods sent on consignment, and other related expenses.
7. To explore the preparation of relevant ledgers, such as consignment account, consignee's account, and consignment stock account, in the books of the consignor.

Course Outcomes (COs):

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

- CO1. Instils the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO2. Impart the knowledge of Conversion of partnership firm in to limited company.
- CO3. Understand the concept of purchase consideration in the conversion of a firm into a company.
- CO4. Learn how to account for the conversion of a firm into a company in the books of the firm.
- CO5. Learn how to account for consignment transactions in the books of the consignor.
- CO6. Understand the recording of consignment sales, cost of goods sent on consignment, and other related expenses.
- CO7. Explore the preparation of relevant ledgers, such as consignment account, consignee's account, and consignment stock account, in the books of the consignor.

Topics and Learning Points

UNIT 1: PIECEMEAL DISTRIBUTION OF CASH

10 Lectures

- 1.1 Practical Problems on Surplus Capital Method only
- 1.2 Adjustments: Asset taken over by a partner, past profits or losses, Contingent liabilities, Realization expenses/amount kept aside for expenses, secured liabilities, preferential liabilities like Govt. dues/labour dues etc.,

UNIT 2: CONVERSION OF A FIRM INTO A COMPANY

10 Lectures

- 2.1 Methods of purchase consideration (Net Asset & Net Payment method),
- 2.2 Accounting treatment in the books of the firm
- 2.3 Preparation of balance sheet in the books of new company

UNIT 3: CONSIGNMENT ACCOUNTS

10 Lectures

- 3.1 Process of Consignment,
- 3.2 Types of Commission under Consignment
- 3.3 Accounting treatment and preparation of ledgers in the Books of Consignor

References:

- 1) M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, S. Chand Publication, New Delhi
- 2) S. N. Maheshwari, “Advanced Accounting”, Vikas Publishing House, New Delhi
- 3) R. L. Gupta, “Advanced Accounting”, Sultan Chand & Co., New Delhi
- 4) The CA Journal of ICAI
- 5) P. C. Tulsian, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- 6) A. Mukharji & M. Hanif, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Assessment Pattern:

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Assignment, Assigning Internship to Students etc.)	: 20 Marks
External Examination (For external examination the Viva-voce/Oral should consist of: Practical Journal: 50% & Oral: 50%)	: 30 Marks
Total Marks	: 50 Marks

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Financial Accounting-I

Course: Financial Accounting-I (Practical)

Course Code: ACC-103-SEC

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	3	3		3	3	3
CO 2	3				3	3	3
CO 3	3	2	3		3	3	3
CO 4		2	3	3	3	3	3
CO 5	3	3	3		3	3	3
CO 6	3	3	3		3	3	3
CO 7		3	3		3	3	3

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO4 (Communication Skills):

- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.

PO5 (Analytical Reasoning Skills):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO7 (Multidisciplinary Competence):

- CO1: Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2: Know about different types or branches of accounting.
- CO3: Aware about the accounting standards applicable in India.
- CO4: Instil the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5: Impart the knowledge of Conversion of partnership firm into a limited company.
- CO6: Know about the agreement of consignment.
- CO7: Acquaint them with the Consignment Accounts.

PO8, PO9, PO10, PO11, and PO12 are not directly addressed by the provided course outcomes.

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

Name of the Programme	: B.Com. (Accountancy & Taxation)
Programme Code	: UCCO
Class	: F.Y.B.COM
Semester	: II
Course Type	: DSC-I (General) (Theory)
Course Code	: ACC-151-GEN
Course Title	: Financial Accounting-II
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To understand the concept of departmental accounting and its significance in business operations.
2. To understand the methods and techniques used in the allocation of expenses to various departments within an organization.
3. To know about the Accounting of Hire Purchase and Instalment System.
4. To Instils the methods and procedure of calculation of interest under Hire Purchase and Instalment System.
5. To impart knowledge of recent trends in computerized accounting systems.
6. To know about the different types of newly introduced accounting software and its features.
7. To get basic knowledge about accounting for GST.

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

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO4. Instils the methods and procedure of calculation of interest under Hire Purchase and Instalment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

Topics and Learning Points

Unit No.	Content	No. of Lectures
I	Accounting for Departmental Business: 1.1 Meaning and Introduction 1.2 Allocation of expenses, 1.3 Inter Departmental Transfers, 1.4 Provision for unrealized profit.	15
II	Hire Purchase and Instalment System: 2.1 Introduction, Meaning, Basic Concepts 2.2 Calculation of Interest and Cash Price, 2.3 Journal Entries in the Books of Hire Purchaser and Vendor. 2.4 Ledgers in the Books of Hire Purchaser and Vendor. Computerized Accounting System: 3.1 Meaning of Computerized Accounting System,	15
III	3.2 Features of Computerized Accounting System, 3.3 Advantages of Computerized Accounting System 3.4 Different types of accounting software and it's features Accounting for GST:	15
IV	4.1 Introduction and Basic Concepts under GST 4.2 Types of GST, 4.3 Tax Credit under GST, 4.4 Basic Accounting Journal Entries	15
Total		60

References:

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S. Chand Publication, New Delhi
2. S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
3. R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi
4. The CA Journal of ICAI
5. P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi
6. Dr. Ravi Gupta & Dr. Girish Ahuja: Indirect Tax

Assessment Pattern:

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Assignment, Assigning Internship to Students etc.)	: 40 Marks
External Examination (For external examination the Question Paper should consist of: Theory Questions: 20% & Problems: 80%)	: 60 Marks
Total Marks	: 100 Marks

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Financial Accounting-II

Course: Financial Accounting-II

Course Code: ACC-151-GEN

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

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

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO4. Instils the methods and procedure of calculation of interest under Hire Purchase and Instalment System.
- CO6. Get basic knowledge about accounting for GST.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO4. Instils the methods and procedure of calculation of interest under Hire Purchase and Instalment System.
- CO7. Get basic knowledge about accounting for GST.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO4 (Communication Skills):

- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO7. Get basic knowledge about accounting for GST.

PO5 (Analytical Reasoning Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.

PO7 (Multidisciplinary Competence):

- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.

PO8 (Value Inculcation through Community Engagement):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO4. Instils the methods and procedure of calculation of interest under Hire Purchase and Instalment System.
- CO7. Get basic knowledge about accounting for GST.

PO9 (Traditional Knowledge into Modern Application):

- CO5. Impart knowledge of recent trends in computerized accounting systems.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO10 (Design and Development of System):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO5. Impart knowledge of recent trends in computerized accounting systems.
- CO6. Know about the different types of newly introduced accounting software and its features.
- CO7. Get basic knowledge about accounting for GST.

PO11 (Ethical and Social Responsibility):

- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO6. Know about the different types of newly introduced accounting software and its features.

PO12 (Research-Related Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.

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

Name of the Programme	: F.Y.B.Com. (Accounting & Taxation)
Programme Code	: UCCO
Class	: F. Y. B. Com.
Semester	: II
Course Type	: Skill Enhancement Course (SEC) (Theory)
Course Code	: ACC-153-SEC
Course Title	: Financial Accounting-II (Practical)
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To know the list of different accounting standards in India.
2. To Impart the knowledge of application of Accounting Standards.
3. To Instil knowledge of Single-Entry Accounting System
4. To Know about the Accounting of Hire Purchase and Instalment System.
5. To Instils the methods and procedure of calculation of interest under Hire-Purchase and Instalment System.

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

- CO1. Students will get knowledge about the different accounting standards in India.
- CO2. Students will impart the knowledge of application of Accounting Standards.
- CO3. Students will instil knowledge of Single-Entry Accounting System
- CO4. Students will know about the Accounting of Hire Purchase and Instalment System.
- CO5. Students will instil the different methods and procedure of calculation of interest under Hire-Purchase and Instalment System.

Topics and Learning Points

Unit No.	Content	No. of Lectures
	Accounting Standards-	
	1.1 Introduction	
I	1.2 List of Accounting Standards, 1.3 Practical Exercise on As-1: Disclosure of Accounting Policy, 1.4 Practical Exercise on AS-2: Valuation of Inventory, 1.5 Practical Exercise on AS-10 Accounting for Fixed Assets.	10
	Single Entry System:	
II	2.1 Introduction and Meaning, 2.2 Methods, 2.3 Numerical Problems on Single Entry Book-keeping (Considering Personal Accounts Only).	10
	Hire Purchase and Instalment System:	
III	3.1 Basic Concepts, 3.2 Calculation of Interest and Cash Price, 3.3 Journal Entries in the Books of Hire Purchaser and Vendor. 3.4 Ledgers in the Books of Hire Purchaser and Vendor.	10
	Total	30

Recommended Books:

- 1) M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S Chand & Co., NewDelhi
- 2) S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
- 3) R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi
- 4) The CA Journal of ICAI
- 5) P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- 6) Mukharji & M. Hanif, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. NewDelhi

Assessment Pattern:

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	: 20 Marks
External Examination (For external examination the Viva-voce/Oral should consist of: Practical Journal: 50% & Oral: 50%)	: 30 Marks
Total Marks	: 50 Marks

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Financial Accounting-II

Course: Financial Accounting-II (Practical)

Course Code: ACC-153-SEC

Weightage: 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

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

Justification for the Mapping:

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- CO7. Get basic knowledge about accounting for GST.

PO4 (Communication Skills):

- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO7. Get basic knowledge about accounting for GST.

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- CO1. Understand the concept of departmental accounting and its significance in business operations.
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- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO5. Impart knowledge of recent trends in computerized accounting systems.

PO8 (Value Inculcation through Community Engagement):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
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- CO1. Understand the concept of departmental accounting and its significance in business operations.
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- CO3. Know about the Accounting of Hire Purchase and Instalment System.
- CO6. Know about the different types of newly introduced accounting software and its features.

PO12 (Research-Related Skills):

- CO1. Understand the concept of departmental accounting and its significance in business operations.
- CO2. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO6. Know about the different types of newly introduced accounting software and its features.
