



Anekant Education Society's

Tuljaram Chaturchand College, Baramati

(Autonomous)

Four Year Degree Program in Commerce

(Faculty of Commerce and Management)

CBCS Syllabus

F.Y. B.Com. Semester -I

For Department of Commerce

Tuljaram Chaturchand College, Baramati

Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

To be implemented from Academic Year 2023-2024

Title of the Programme: B.Com**Preamble**

AES's Tuljaram Chaturchand College has made the decision to change the syllabus of across various faculties from June, 2023 by incorporating the guidelines and provisions outlined 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 outcome approach for the development of the students. By establishing a nationally accepted and internationally comparable credit structure and courses framework, the NEP 2020 aims to promote educational excellence, facilitate seamless academic mobility, and enhance the global competitiveness of Indian students. It fosters a system where educational achievements can be recognized and valued not only within the country but also in the international arena, expanding opportunities and opening doors for students to pursue their aspirations on a global scale.

In response to the rapid advancements in commerce and management and the evolving approaches in various domains of Commerce and Management and related subjects, the Board of Studies in Business Administration, Law and International Business, Accounting, Taxation, Financial Markets and Portfolio Management, Cost and Management Accounting and Marketing at Tuljaram Chaturchand College, Baramati, Pune, have developed the curriculum for the first semester of F.Y.B.Com., which goes beyond traditional academic boundaries. The syllabus is aligned with the NEP 2020 guidelines to ensure that students receive an education that prepares them for the challenges and opportunities of the 21st century. This syllabus has been designed under the framework of the Choice Based Credit System (CBCS), taking into consideration the guidelines set forth by the National Education Policy (NEP) 2020, LOCF (UGC), NCrF, NHEQF, Prof. R.D. Kulkarni's Report, Government of Maharashtra's General Resolution dated 20th April and 16th May 2023, and the Circular issued by SPPU, Pune on 31st May 2023.

A Commerce degree equips students with the knowledge and skills necessary for a diverse range of fulfilling career paths. Graduates in Commerce find opportunities in various fields, including Accounting and taxation, Management, Marketing, Business Administration,

Finance and financial services, Share Trading, Entrepreneurships, Professionals, Consultancies, Teaching and many other domains. Throughout their three-year degree program, students explore the several components of commerce and management from local to global. They learn to identify and analyses several aspects of Commerce and Management, understand their importance by comparing at local, national and global levels. The curriculum also delves into the intricate relationship between recent trends in commerce and management and the changing business environment, examining how recent changes and business cultural develops over the time. Students specializing in commerce gain an understanding of the subjects like Accounting, Business Administration, Marketing, Finance, Human Resources, etc. By acquiring these comprehensive skills and knowledge, graduates are well-prepared to embark on rewarding careers that contribute to a better understanding of our world and address the challenges of our ever-changing business era.

Overall, revising the commerce syllabus in accordance with the NEP 2020 ensures that students receive an education that is relevant, comprehensive, and prepares them to navigate the dynamic and interconnected world of today. It equips them with the knowledge, skills, and competencies needed to contribute meaningfully to society and pursue their academic and professional goals in a rapidly changing business world.

Programme Specific Outcomes (PSOs)

- PSO1. Problem Analysis:** Demonstrate the ability to analyze business related problems in both rural and urban areas and propose effective solutions for the same.
- PSO2. Socio-economic Survey Project:** Possess the skills necessary to conduct socio-economic survey projects, enabling them to assess the development status of specific social groups or sections of society by considering business phenomena.
- PSO3. Individual and Teamwork:** Effectively collaborate as individuals and as members or leaders in diverse teams and multidisciplinary settings of the business.
- PSO4. Application of Modern Technology:** Apply various modern technologies for data collection and field surveys applicable to current business scenario.
- PSO5. Effective Business Communication:** Enable to communicate with the help of modern means of communication at local and global level.
- PSO6. Critical Thinking:** Demonstrate the ability to understand and address critical issues in personal and professional life.
- PSO7. Development of Observation Skills:** Through field experiences, students will develop strong observational skills and the ability to identify socio-economic problems in localities.
- PSO8. Human perception and behaviour:** Learning human perception and behaviour to acquire the commerce knowledge over the time, is essential to improve decision making process.
- PSO9. Effective Citizenship:** Exhibit empathetic social and economic concern, an equity-centered approach to national development, and actively engage in civic life through volunteering as business leader.
- PSO10. Management Skills:** Understand and apply management principles to their work, functioning effectively as individuals and as members or leaders in diverse, multidisciplinary teams.
- PSO11 Ethics:** Recognize different value systems, including their own, understand the moral dimensions of their decisions, and take responsibility for their actions in personal and professional life.
- PSO12. Business Ethics and Sustainability:** Comprehend the societal and ethical impact of their knowledge and exhibit an understanding of the need for sustainable development.
- PSO13. Identification of critical problems and issues:** Detection and identification of the critical problems and spatial issues are essential for business sustainable development.

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**Board of Studies (BOS) in Business Administration,
Law and International Business**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	Dr. Janardhan K. Pawar	Chairman
2.	Dr. Niranjan R. Shah	Member
3.	Dr. Vivek A. Bale	Member
4.	Mr. Mahesh S. Phule	Member
5.	Ms. Shweta Borawake	Member
6.	Dr. Nandini M. Deshpande	Vice-Chancellor Nominee
7.	Dr. Nandkumar L. Kadam	Expert from other University
8.	Dr. Rejeshkumar Chetiwal	Expert from other University
9.	CA Ashutosh Limye	Industry Expert
10.	Dr. Leena Modi	Meritorious Alumni
11.	Ms. Shipra Singh	Student Representative

**Board of Studies (BOS) in Accounting, Taxation,
Financial markets and Portfolio Management**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1	Dr. Niranjan R. Shah	Chairman
2	Dr. Janardhan K. Pawar	Member
3	Dr. Vivek A. Bale	Member
4	Prof. Dinesh S. Gore	Member
5	Prof. Manisha B. Bhosale	Member
6	Dr. Kishorkumar Bhosale	Member as VC Nominee
7	Dr. Annasaheb M. Gurav	Member as Expert from Other University
8	Dr. Mrs. Harsha Chougule	Member as Expert from Other University
9	CA. Anand Shah	Member as Industry Expert
10	Mr. Swapnil Mutha	Member as Meritorious Alumni
11	Dr. Reshma Pathan	Invitee as Subject Teacher
12	Prof. Ravindra More	Invitee as Subject Teacher
13	Mr. Gaurav Mhase	Invitee as Student Representative

Board of Studies (BOS) in Cost and Management Accounting

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	Dr. Vivek A. Bale	Chairman
2.	Dr. Janardhan K. Pawar	Member
3.	Dr. Niranjana R. Shah	Member
4.	Dr. Megha R. Badve	Member
5.	Mr. Dinesh S. Gore	Member
6.	Ms. Shweta Borawake	Member
7.	Dr. Subhash Wavhal	Vice-Chancellor Nominee
8.	Dr. Kalyani Nazare	Expert from other University
9.	Lt Dr. G Ranganathan	Expert from other University
10.	CMA Anuradha Dhawalikar	Industry Expert
11.	Ms. Bhgyashree Wable	Meritorious Alumni
12.	Mr. Gaurav Mhase	Student Representative

Board of Studies (BOS) in Marketing

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	Dr. Megha R. Badve	Chairperson
2.	Dr. Janardhan K. Pawar	Member
3.	Dr. Vivek A. Bale	Member
4.	Ms. Shweta Borawake	Member
5.	Dr. Madhavi Kamthe	Vice-Chancellor Nominee
6.	Dr. Sanjay Parab	Expert from other University
7.	Dr. Rupesh Shah	Expert from other University
8.	Dr. Bhagyshree Tekwade	Industry Expert
9.	Mr. Sushilkumar Somani	Meritorious Alumni
10.	Mr. Bhagyesh Birajdar	Student Representative

Anekant Education Society's
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Credit Distribution Structure for F.Y.B.Com. (2023 Pattern)

Level	Semester	Major		Minor	OE	VSC, SEC, (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr/Sem	Degree/Cum.Cr.
		Mandatory	Electives							
4.5	I	COM-101-MJM: Financial Accounting I (4 Credits)	---	---	COM-116-OE: Introduction to Entrepreneurship (2 Credits) COM-117-OE: Basics of Consumer Protection (2 Credits)	COM-126-SEC: Financial Accounting I (P) (2 credits)	ENG-131-AEC: English-I (2 credits)	CC1 (2 credits)	22	UG Certificate 44 credits
		COM-102-MJM: Principles of Marketing (2 Credits)				COM-121-VSC: Financial Literacy I (2 credits)	COM-135-VEC: Environmental Science (2 credits) COM-137-IKS: Ancient Tax System - I (2 credits)			
	II	COM-151-MJM: Financial Accounting II (4 credits)	--	COM-161-MN(A): Marketing Management COM-161-MN(B): Cost and Works	COM-166-OE: Entrepreneurship Development (2 Credits) COM-167-	COM-171-VSC: Financial Accounting II (P) (2 credits)	ENG-181-AEC: English-II (2 credits)	CC2 (2 credits)	22	
		COM-152-MJM:				COM-176-SEC: Financial Literacy	COM-185-VEC: Environmental Science			

	Principles of Management (2 credits)		Accounting COM-161-MN(C): Banking and Finance COM-161-MN(D): Business Statistics (2 credits) COM-161-MN(E): Business Administration (2 Credits)	OE: Business Ethics (2 Credits)	II (2 credits) (2 credits)	(2 credits)			
Cum Cr.	12	--	2	8	8	10	4	44	

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Course Structure for F.Y.B.Com. (2023 Pattern)

Sem	Course Type	Course Code	Course Name	Theory / Practical	Credits
I	Major Mandatory	COM-101-MJM	Financial Accounting I	Theory	04
	Major Mandatory	COM-102-MJM	Principles of Marketing	Theory	02
	Open Elective (OE)	COM-116-OE	Introduction to Entrepreneurship	Theory	02
	Open Elective (OE)	COM-117-OE	Basics of Consumer Protection	Theory	02
	Vocational Skill Course (VSC)	COM-121-VSC	Financial Literacy I	Theory	02
	Skill Enhancement Course (SEC)	COM-126-SEC	Financial Accounting I (Practical)	Practical	02
	Ability Enhancement Course (AEC)	ENG-131-AEC	AEC1 (English)	Theory	02
	Value Education Course (VEC)	COM-135-VEC	Environmental Pollution and Value Education	Theory	02
	Indian Knowledge System (IKS)	COM-137-IKS	Ancient Tax System	Theory	02
	Co-curricular Course (CC)	--	To be selected from the Basket	Theory	02
Total Credits Semester-I					22
II	Major Mandatory	COM-151-MJM	Financial Accounting II	Theory	04
	Major Mandatory	COM-152-MJM	Principles of Management	Theory	02
	Minor	COM-161-MN(A) COM-161-MN(B) COM-161-MN(C) COM-161-MN(D) COM-161-MN(E)	Marketing Management Cost and Works Accounting Banking and Finance Business Statistics Business Administration	Theory	02
	Open Elective (OE)	COM-166-OE	Entrepreneurship Development	Theory	02
	Open Elective (OE)	COM-167-OE	Business Ethics	Theory	02
	Vocational Skill Course (VSC)	COM-171-VSC	Financial Accounting II (Practical)	Practical	02
	Skill Enhancement Course (SEC)	COM-176-SEC	Financial Literacy II	Theory	02
	Ability Enhancement Course (AEC)	ENG-181-AEC	AEC-2 (English)	Theory	02
	Value Education Course (VEC)	COM-185-VEC	Environmental Pollution and Value Education	Theory	02
	Co-curricular Course (CC)	--	To be selected from the Basket	Theory	02
Total Credits Semester-II					22
Cumulative Credits Semester I + Semester II					44

**CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Major Mandatory (Theory)
Course Code	: COM-101-MJM
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 make aware about the accounting standards applicable in India.
4. To instils the knowledge about accounting procedures and applications of various laws for taxation in India.
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:**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: COM-101-MJM

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. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Major Mandatory (Theory)
Course Code	: COM-102-MJM
Course Title	: Principles of Marketing
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To create awareness about market and marketing.
2. To establish link between commerce / Business and Marketing.
3. To understand the basic concept of marketing.
4. To know the relevance of marketing in modern competitive world.
5. To develop an analytical ability to plan for various marketing strategy.
6. To provide knowledge about marketing environment.
7. To get knowledge about buyer behaviour.

Course Outcomes:

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

- CO1.** Demonstrate knowledge of marketing and its application, scope, types, importance and functions in today's world.
- CO2.** Accurately describe the recent trends i. e. Digital marketing, e-commerce, social media marketing etc. in the field of marketing.
- CO3.** Discuss the basic functions and functions of exchanges and subsidiary functions of marketing.
- CO4.** Analyze the marketing environment and also analyze internal and external factors of marketing environment.
- CO5.** Apply about product mix, price mix, place mix, physical evidence for marketing goods and services.

CO6. Explain buyer behaviour, their scope, significance, determinants, stages and buying process.

CO7. Identify various marketing organizations and scope of these organizations.

Topics and Learning Points

Unit 1: Basics of Marketing (10 Lectures)

1.1 Market – Marketing – Introduction, Meaning, Definition, Scope, Types.

1.2 Importance of Marketing

1.3 Functions of Marketing – Basic Functions, Functions of Exchanges and Subsidiary Functions.

Unit 2: Marketing Organization and Marketing Environment (10 Lectures)

2.1 Introduction, Meaning and Definition

2.2 Scope and different forms of Organizations

2.3 Marketing Environment – Meaning, factors- internal and external

2.4 Marketing Organizations

Unit 3 Buyer Behaviour (10 Lectures)

3.1 Introduction, Meaning, Definition, Scope and Significance of Buyer Behaviour

3.2 Determinants of Buyer Behaviour, Stages of Buyer Behaviour,

3.3 Buying Process

References:

1. Marketing Management- Macmillan Publication- V.S.Ramaswamy, S.Namakumari
2. Principles of Marketing, - Hall of India Pvt. Ltd.- Philip Kotler, Gary Armstrong
3. Rural Marketing- Dorling Kindersley (India) Pvt. Ltd.-Pearson, Pradeep Kashyap
4. Marketing Management- Himalaya Publishing House- Dr. K. Karuna Karan
5. Marketing in India- Vikas Publishing House- S. Neelamegham
6. Basics of Marketing Management- S. Chand , Dr. R. B .Rudani
7. Marketing management- Sherlekar
8. Marketing management- Kalyani publishing company New Delhi- Sontakke C. N

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com

Subject: Principles of Marketing

Course: Principles of Marketing

Course Code: : COM-102-MJM

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO 1	1					1			3				
CO 2	2						2			-	-	1	-
CO 3	1												
CO 4								1					
CO 5		1			2								
CO 6			2										
CO 7							1						

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world; they can solve the problems of marketing.

CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.

CO3. Students will get the knowledge of marketing and various approaches, can improve themselves in enter and sustain in the market.

PO2: Procedural Knowledge for Skill Enhancement:

CO5. This will help the students to develop techniques of marketing skills.

PO3: Critical Thinking and Problem-Solving Skills:

CO6. This will help the students to know buyer behaviour, their scope, significance, determinants, stages and buying process.

PO4: Communication Skill

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of marketing skills.

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of marketing environment.

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

**CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Open Elective (Theory)
Course Code	: COM-116-OE
Course Title	: Introduction to Entrepreneurship
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To introduce various business organizations.
2. To enable students to apply this knowledge in enhancing their skills in the field of entrepreneurship.
3. To understand entrepreneurship concept thoroughly
4. To make the students aware about the Business Environment.
5. To create entrepreneurial awareness among students.
6. To give the students the basic knowledge of Entrepreneurship.
7. To inculcate knowledge of various aspects of Entrepreneurship.

Course Outcomes:

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

- CO1.** Accurately describe the concept of entrepreneur and features of entrepreneurs. Describe concept, importance, and features of entrepreneur.
- CO2.** Demonstrates a comprehensive understanding about the fundamentals of starting and operating business.
- CO3.** Apply methods to inculcate about various traits and qualities of entrepreneurs
- CO4.** Discuss the issues relating to various forms of Business organizations and try to find out the solution for that.

CO5. Analyze to acquaint with problems of entrepreneurs and collective problems of entrepreneurs.

CO6. Explain in detail the factors affecting on entrepreneurship development

CO7. Identify to apply this knowledge in practically by enhancing their skills in the field of entrepreneurship and entrepreneurship development.

Topics and Learning Points

Unit 1 Business Organizations: (10 Lectures)

- 1.1 Introduction, Sole Proprietorship, Joint Hindu Family,
- 1.2 Partnership, Limited Liability Partnership, Joint Stock Company,
- 1.3 Co-operative Society, Franchising.

Unit 2: Entrepreneurship (10 Lectures)

- 2.1 Definitions, Concept, Characteristics.
- 2.2 Functions of entrepreneurs in economic development.
- 2.3 Entrepreneurial traits, types, qualities and functions of entrepreneurs.

Unit 3: Factors affecting Entrepreneurship Development (10 Lectures)

- 3.1 Internal factors,
- 3.2 External factors, Social factors, Economical factors, Political factors, Cultural factors,
- 3.3 Psychological factor, Technological factors, Educational and International factors.

References:

1. Dynamics of Entrepreneurship Development and Management – Desai Vasant – Himalaya Publishing house
2. Small Scale Industries & Entrepreneurship – Dr. Vasant Desai, Himalay Publications
3. Entrepreneurship – Rober D Histrith – Tata McGraw Hill Publishing House
4. Entrepreneurial Development – Khanka – S. Chand
5. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
6. Essentials of Business Enviornment- K. Aswathappa- Himalaya Publishing House
7. Entrepreneurship Development & Small Scale Entreprise – Third Edition – Poornima M. Charantimath – Pearson

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com.

Subject: Introduction to Entrepreneurship

Course: Introduction to Entrepreneurship

Course Code: COM-116-OE

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO 1	1					1			3				
CO 2	2						2			-	-	1	-
CO 3	1												
CO 4								1					
CO 5		1			2								
CO 6			2										
CO 7							1						

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of entrepreneurship and its application in today's world; they can solve the problems of marketing and salesmanship.

CO2. The students acquaint the recent trends in the field of entrepreneurship; can cope up with the changes in market.

CO3. Students will get the knowledge of entrepreneurship and various approaches, can improve themselves in enter and sustain in the market.

PO2: Procedural Knowledge for Skill Enhancement:

CO5. This will help the students to develop techniques of entrepreneurship skills.

PO3: Critical Thinking and Problem-Solving Skills:

CO6. This will help the students to factors affecting on entrepreneurship development.

PO4: Communication Skill

CO2. This would also enable the students to acquaint the recent trends in the field of entrepreneurship.

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of entrepreneurship skills

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of entrepreneurship and its application in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field

of entrepreneurship.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of entrepreneurship

PO9: Traditional Knowledge into Modern Application:

CO1. This will help the students to get in depth knowledge of entrepreneurship and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of entrepreneurship

**CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Open Elective (Theory)
Course Code	: COM-117-OE
Course Title	: Basics of Consumer Protection
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To introduce the concept of consumer.
2. To make the students aware about consumer rights, duties and mechanism for resolving their disputes. .
3. To make the students aware about laws relating to consumers.
4. To understand the issues relating to problems of consumers.
5. To acquaint the students with consumer and consumer movement.
6. To create awareness among students about various issues of consumers.
7. To enable students to apply this knowledge in enhancing their skills in the field of consumer protection.

Course Outcomes:

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

- CO1.** Accurately describe the concept of consumer and features of consumers.
- CO2.** Describe importance, scope and features of consumer movement.
- CO3.** Demonstrates a comprehensive understanding about consumer rights, duties and mechanism for resolving their disputes.
- CO4.** Apply methods about various laws related to consumer protection in India. Apply the Law for consumer protection.

CO5. Discuss the issues relating to problems of consumers and mechanism for solving the disputes.

CO6. Analyse to **acquaint with** consumer and consumer movement and collective problems of consumers.

CO7. Explain in detail the problems of consumers, rural problems and urban problems.

CO8. Identify to apply this knowledge in practically by enhancing their skills in the field of consumer protection and procedure of filing complaint.

Topics and Learning Points

Unit 1: Consumer and Consumer Movement (10 Lectures)

1. 1 Consumer: Concept, Meaning, Definition and Features
1. 2 Rights, Duties and Responsibilities of Consumers.
1. 3 Consumer Movement-Meaning-Definition-Importance, Scope and Features

Unit 2: Consumer Protection Act, 1986: (As per Amendments in 2015) (10 Lectures)

- 2.1 Background – Need, Scope and Features
2. 2 Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods- Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.
- 2.3 Mechanism for Redressal - Composition and working of Consumer Disputes Redressal Agencies:
 - a) District Consumer Disputes Redressal Forum
 - b) State Consumer Disputes Redressal Commission
 - c) National Consumer Disputes Redressal Commission
- 2.4. Procedure of filing complaints

Unit 3: Problems of Consumers (10 Lectures)

- 3.1 Causes & Nature
- 3.2 Problems of Consumers: Rural and urban, Its Nature and Types
- 3.3 Individual and Collective Problems
- 3.4 Defect in Goods-Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices

References:

1. Law of Consumer Protection in India- P.K. Majumdar (2011), Orient Publishing Co. New Delhi.

2. Practical Guide to Consumer Protection Law, Anup K. Kaushal (2006), Universal Law Publishing Co, New Delhi.
3. Consumer Protection Laws, Prof. RakeshKhanna, (2005) Central Law Agency, Alahabad.
4. Business Ethics and Corporate Governance, S.K. Bhatia 92005),
5. Consumer Protection Law, Dr. S. R. Myneni,(2010), Asia Law House, Hyderabad. 6. Law of Consumer Protection, Dr. Gurbax Singh, Bharat Law Publication, Jaipur.

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com.

Subject: Basics of Consumer Protection

Course: Basics of Consumer Protection

Course Code: COM-117-OE

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO 1	1					1			3				
CO 2	2						2			-	-	1	-
CO 3													
CO 4								1					
CO 5		1			2								
CO 6			2										
CO 7							1						

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

CO1. This will help the students to get in depth knowledge of consumer protection and its application in today's world; they can solve the problems of consumer protection.

CO2. The students acquaint the recent trends in the field of consumer protection can cope up with the changes in market.

PO2: Procedural Knowledge for Skill Enhancement:

CO5. This will help the students to develop techniques of consumer protection skills.

PO3: Critical Thinking and Problem-Solving Skills:

CO6. This will help the students to acquaint with consumer and consumer movement and collective problems of consumers.

PO4: Communication Skill

CO2. This would also enable the students to acquaint the recent trends in the field of consumer protection

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of consumer protection skills

PO6: Innovation, Employability and Entrepreneurial Skills:

CO1. This will help the students to get in depth knowledge of consumer protection and its application in today's world.

PO7: Multidisciplinary Competence:

CO2. This would also enable the students to acquaint the recent trends in the field of consumer protection.

CO7. This will help the students to understand about social Media.

PO8: Value Inculcation through Community Engagement:

CO4. This will help the students to create awareness and importance of consumer protection.

PO9: Traditional Knowledge into Modern Application:

CO1. This will help the students to get in depth knowledge of consumer protection and its application in today's world.

PO12: Research-Related skills:

CO2. This would also enable the students to acquaint the recent trends in the field of consumer protection.

**CBCS Syllabus as per NEP 2020 for F.Y. B.Com. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Vocational Skill Course (VSC) (Theory)
Course Code	: COM-121-VSC
Course Title	: Financial Literacy I
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To create awareness in student about the need for possessing financial literacy education.
2. To Familiarity with different aspects of financial literacy such as savings, investment and insurance.
3. To understand the relevance and process of financial planning.
4. To describe the different saving related products available in market.
5. To explain the various modes of transfer through banking channel.
6. To analyse the role of banking and insurance products in financial literacy.
7. To identify the need and significance of insurance policies as social security measures.

Course Outcomes:

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

- CO1.**Aware about the need for possessing financial literacy education.
- CO2.**Familiar with different aspects of financial literacy such as savings, investment and insurance.
- CO3.**Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.
- CO4.**Describe the different saving related products available in market such as different types of bank accounts and loans.
- CO5.**Explain the various modes of transfer through banking channel like NEFT, RTGS, IMPS, UPI.

CO6. Analyse the role of banking and insurance products in financial literacy, enabling them to explain and apply them to real-world scenarios.

CO7. Identify the need and significance of insurance policies as social security measures including aspect of Insurance as risk management tool.

Topics and Learning Points

UNIT 1: INTRODUCTION TO FINANCIAL LITERACY 12 Lectures

- 1.1. Financial Literacy: Meaning, Need and Importance
- 1.2. Components of Financial Literacy – Savings, Investments, Financial Planning etc.
- 1.3. Saving: Meaning and Basics of Savings, Types of Savings
- 1.4. Investment: Meaning, Principles and Types of Investments, Difference between Saving V/s Investment V/s Gambling, Risk and Return
- 1.5. Introduction to Equity Market – Shares and Mutual Fund

UNIT 2: BANKING RELATED SERVICES 08 Lectures

- 2.1 Types of bank accounts: Savings account, Current account, fixed deposits, recurring deposits, Special Term Deposit Schemes.
- 2.2 Various modes of transfer through banking channel: NEFT, RTGS, IMPS, UPI
- 2.3 Account opening process and importance of KYC norms.
- 2.4 Do's and don'ts while using digital payments, Credit cards and Debit cards.

UNIT 3: INSURANCE RELATED SERVICES 10 Lectures

- 3.1 Insurance: Meaning and Needs.
- 3.2 Various types of Insurance: Life Insurance, Term Insurance, Health Insurance, Property Insurance, Third Party Insurance, Fire Insurance, Accident Insurance, Marine Insurance, Theft Insurance etc. with its features.
- 3.3 Regulatory role of IRDAI.
- 3.4 Role of Insurance as risk management tool.

References:

1. S. Braunstein and C. Welch (2002), Financial literacy: An overview of practice, research, and policy, Fed. Res. Bull.
2. Milling B. E, (2003), The Basics of Finance: Financial Tools for Non Financial Managers, Indian: Universe Company.

3. S. Cole and Gauri Kartini Shastry (2009), Smart money: The effect of education, cognitive ability and financial literacy on financial market participation, Harvard Business School.
4. Kothari, R. (2010), Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd
5. Chandra, P (2012), Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
6. Gitman, Joehnk and Billingsley (2016), Personal financial planning, Cengage Learning.
7. M. Jeff (2016), Personal finance, Prentice Hall.
8. Zokaityte, A. (2017), Financial Literacy Education. London: Palgrave Macmillan.
9. Avadhani, V. A. (2019), Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
10. T. R. Jain and V. K. Ohri (2020), Money and Banking, VK Global Publications Pvt. Ltd.

PRACTICAL EXPOSURE FOR SKILL ENHANCEMENT

1. Visit a bank near your area and collect information regarding services offered by the bank.
2. Collect an account opening form from a bank and fill up the form with necessary enclosures. Collect loan form from a bank and fill the form.
3. Visit a LIC branch in your area and collect information regarding any five insurance policies (with its features).
4. Prepare an annual family budget considering the income of your family. Also prepare a personal budget for six months.

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: FINANCIAL LITERACY-I

Course: FINANCIAL LITERACY-I

Course Code: COM-121-VSC

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
CO 2		3			3		3
CO 3	3	2	3		3		3
CO 4		2					3
CO 5	3						3
CO 6		3	3		3		3
CO 7	3						3

Justification for the Mapping:

PO1 (Fundamental Knowledge and Coherent Understanding):

- CO1: Aware about the need for possessing financial literacy education.
- CO3: Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.
- CO5: Explain the various modes of transfer through the banking channel like NEFT, RTGS, IMPS, UPI.
- CO7: Identify the need and significance of insurance policies as social security measures including the aspect of Insurance as a risk management tool.

PO2 (Procedural Knowledge for Skill Enhancement):

- CO2: Familiar with different aspects of financial literacy such as savings, investment, and insurance.
- CO3: Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.
- CO4: Describe the different saving-related products available in the market such as different types of bank accounts and loans.
- CO6: Analyse the role of banking and insurance products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO3 (Critical Thinking and Problem-Solving Skills):

- CO3: Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.

- CO6: Analyse the role of banking and insurance products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO4 (Communication Skills):

- This PO is not directly addressed by the provided course outcomes.

PO5 (Analytical Reasoning Skills):

- CO2: Familiar with different aspects of financial literacy such as savings, investment, and insurance.
- CO3: Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.
- CO6: Analyse the role of banking and insurance products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO6 (Innovation, Employability, and Entrepreneurial Skills):

- CO2: Familiar with different aspects of financial literacy such as savings, investment, and insurance.
- CO3: Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.
- CO6: Analyse the role of banking and insurance products in financial literacy, enabling them to explain and apply them to real-world scenarios.

PO7 (Multidisciplinary Competence):

- CO1: Aware about the need for possessing financial literacy education.
- CO2: Familiar with different aspects of financial literacy such as savings, investment, and insurance.
- CO3: Clearly understand the relevance and process of financial planning and practically able to prepare and apply financial plans and budgets.
- CO4: Describe the different saving-related products available in the market such as different types of bank accounts and loans.
- CO5: Explain the various modes of transfer through the banking channel like NEFT, RTGS, IMPS, UPI.
- CO6: Analyse the role of banking and insurance products in financial literacy, enabling them to explain and apply them to real-world scenarios.
- CO7: Identify the need and significance of insurance policies as social security measures including the aspect of Insurance as a risk management tool.

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. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Skill Enhancement Course (SEC) (Practical)
Course Code	: COM-126-SEC
Course Title	: Financial Accounting I (Practical)
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To instils 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 understand the treatment of various items, such as the realization of assets and liabilities, adjustment of partner's capital, and distribution of the purchase consideration.
6. To understand the process of preparing a balance sheet in the books of the newly formed company after the conversion.
7. To learn how to account for consignment transactions in the books of the consignor.
8. To understand the recording of consignment sales, cost of goods sent on consignment, and other related expenses.
9. 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:

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.** Understand the treatment of various items, such as the realization of assets and liabilities, adjustment of partner's capital, and distribution of the purchase consideration.
- CO6.** Understand the process of preparing a balance sheet in the books of the newly formed company after the conversion.
- CO7.** Learn how to account for consignment transactions in the books of the consignor.
- CO8.** Understand the recording of consignment sales, cost of goods sent on consignment, and other related expenses.
- CO9.** 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 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 (Practical)

Course Code: COM-126-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. Semester I
(2023 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: F.Y. B.Com
Semester	: I
Course Type	: Indian Knowledge System (IKS) (Theory)
Course Code	: COM-137-IKS
Course Title	: Ancient Tax System
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To get introduced to the Indian Tax system and understand the concept and definition of tax.
2. To explore the nature and scope of taxes and their classification including the types of taxes and the entities subject to taxation.
3. To understand the role of taxation in generating government revenue and financing public expenditure.
4. To explore the social and economic objectives of taxation, such as redistribution of wealth and promoting economic growth.
5. To understand the importance of taxation in maintaining fiscal stability and economic development. And explore the role of taxation in promoting social welfare and reducing income disparities.
6. To identify and describe the fundamental canons of taxation, such as the canon of equity, canon of certainty, canon of convenience, and canon of economy.
7. To explore how the canons of taxation guide tax policy and administration to achieve efficiency and fairness.
8. To understand the constitutional framework governing taxation in a specific country or region (e.g., India).
9. To understand the administrative structure and set-up of the Indian tax system. And also, to identify the key authorities and departments involved in tax administration, such as the Central Board of Direct Taxes (CBDT) and the Central Board of Indirect Taxes and Customs (CBIC).

Course Outcomes:

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

CO1. Get introduced to the Indian Tax system and understand the concept and definition of tax.

CO2. Explore the nature and scope of taxes and their classification including the types of taxes and the entities subject to taxation.

CO3. Understand the role of taxation in generating government revenue and financing public expenditure.

CO4. Explore the social and economic objectives of taxation, such as redistribution of wealth and promoting economic growth.

CO5. Understand the importance of taxation in maintaining fiscal stability and economic development. And explore the role of taxation in promoting social welfare and reducing income disparities.

CO6. Identify and describe the fundamental canons of taxation, such as the canon of equity, canon of certainty, canon of convenience, and canon of economy.

CO7. Explore how the canons of taxation guide tax policy and administration to achieve efficiency and fairness.

CO8. Understand the constitutional framework governing taxation in a specific country or region (e.g., India).

CO9. Understand the administrative structure and set-up of the Indian tax system. And also, to identify the key authorities and departments involved in tax administration, such as the Central Board of Direct Taxes (CBDT) and the Central Board of Indirect Taxes and Customs (CBIC).

Topics and Learning Points

Unit 1: Introduction to Indian Tax System **10 Lectures**

- 1.1 Meaning of tax, Nature and Scope
- 1.2 Objectives of Taxation in India,
- 1.3 Need and Importance
- 1.4 Characteristics of taxation in India

Unit 2: Structure to Indian Tax System **12 Lectures**

- 2.1 Canons of Taxation
- 2.2 Constitutional background of taxation and distribution of revenue between Central and the States.
- 2.3 Introduction to Articles 245, 246 and 264 to 290A.

2.4 Schedule Seventh: List I, II and III.

2.5 Administrative set up of Indian Tax System & Procedure.

Unit 3: Direct and Indirect taxes

08 Lectures

3.1 Meaning and definition of Direct and Indirect taxes

3.2 Advantages and disadvantages of direct and indirect taxes

3.3 Distinction between Direct and Indirect taxes.

3.4 Direct and indirect taxes of Central Government & State Government.

References:

1. Systematic Approach to Income Tax - By Girish Ahuja and Gupta Bharat Publication (New Delhi)
2. The Constitution of India -By M.P. Jain
3. Introduction to Indirect Taxes - By V.S. Date
4. Student Guide to Income Tax- Taxman Publications (New Delhi)
5. Taxation and Auditing- By Nirali Prakashan
6. Ready Reckoner to Income Tax - Mehta, Publications (New Delhi)
7. Taxman Direct Taxes - Vinod K Singhania, Taxman Publications (New Delhi)

Mapping of Program Outcomes with Course Outcomes

Class: F. Y. B. Com.

Subject: Ancient Tax System

Course: Ancient Tax System

Course Code: COM-137-IKS

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):

PO2 (Procedural Knowledge for Skill Enhancement):

PO3 (Critical Thinking and Problem-Solving Skills):

PO4 (Communication Skills):

PO5 (Analytical Reasoning Skills):

PO6 (Innovation, Employability, and Entrepreneurial Skills):

PO7 (Multidisciplinary Competence):

PO8 (Value Inculcation through Community Engagement):

PO9 (Traditional Knowledge into Modern Application):

PO10 (Design and Development of System):

PO11 (Ethical and Social Responsibility):

PO12 (Research-Related Skills):

CO1. get introduced to the Indian Tax system and understand the concept and definition of tax.

CO2. explore the nature and scope of taxes and their classification including the types of taxes and the entities subject to taxation.

CO3. understand the role of taxation in generating government revenue and financing public expenditure.

CO4. explore the social and economic objectives of taxation, such as redistribution of wealth and promoting economic growth.

CO5. understand the importance of taxation in maintaining fiscal stability and economic development. And explore the role of taxation in promoting social welfare and reducing income disparities.

- CO6. identify and describe the fundamental canons of taxation, such as the canon of equity, canon of certainty, canon of convenience, and canon of economy.
- CO7. explore how the canons of taxation guide tax policy and administration to achieve efficiency and fairness.
- CO8. understand the constitutional framework governing taxation in a specific country or region (e.g., India).