Curriculum Framework

Bachelor of Commerce

As per NEP 2020 and Learning Outcomes-based National Curriculum Framework
(Aligned with NCrF and NHEQF)

Effective From Academic Year 2025-2026

Founded by Mahatma Gandhi in 1920

Gujarat Vidyapith

Ahmedabad

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GUJARAT VIDYAPITH: AHMEDABAD

Curriculum Framework of Bachelor of Commerce

Published by:

Dr. Himanshu Patel

Registrar

Gujarat Vidyapith

Near Income Tax Office, Ashram Road, Ahmedabad - 380009.

From the Desk of Vice Chancellor…

Dear All,

Any curriculum, at any level, must be firmly grounded in the objectives and goals that an educator or an educational institution aspires to achieve for its students. A course that trains students to solve mathematical equations must be very different from one that teaches them how to play a musical instrument, practice yoga, or conduct social research. Each subject requires its own methods, activities, and learning goals, which is why curriculum design is so important.

Therefore, curriculum is of utmost importance, as it determines how teachers and students will spend their time—in laboratories, in clinical practice, in creative endeavors, or in interactive lectures. It also reflects what a class, a department, a school, or an institution values; what it defines as its mission; and what it expects its graduates to accomplish. In this sense, the curriculum is the map that guides the essentials of learning from the classroom level to the institutional level.

The true success of any curriculum must be judged by its ability to achieve its intended objectives. It is a test of how well an institution—or an individual teacher—understands and articulates those objectives, and how effectively a pathway is created for students to attain success as defined by them. Curriculum is, in fact, a continuous chain of activities designed to translate broad educational goals into concrete practices, learning materials, and observable changes in behavior. A lesson plan, for instance, is curriculum at the classroom level, answering the critical questions: *What do I want my students to know? How can I engage them meaningfully? How will I measure what they have learned?*

For a society to achieve its educational aspirations, the curriculum must be both functional and relevant to its needs. Through careful management of curriculum, effective use of resources, and policies that bring systemic improvements, education can move society toward a more promising future. Indeed, curriculum is the very foundation of any academic institution—without it, the institution would lose its purpose and direction.

At Gujarat Vidyapith, established by Mahatma Gandhi in 1920 with its rich cultural and educational heritage, we remain committed to these ideals and we work with well-defined objectives to prepare our students for a brighter academic and social future.

It gives me immense pride and joy to announce the unveiling of the latest curriculum of Gujarat Vidyapith. This curriculum has been carefully designed in alignment with the objectives and guiding principles of the National Education Policy (NEP) 2020. I take this opportunity to place on record my deep appreciation for the efforts of the teaching faculty of Gujarat Vidyapith, the Members of the Board of Studies, and the Members of the Academic Council. Their dedication and vision have given shape to this comprehensive neo-curriculum, which will guide our students and our institution toward continued excellence.

With best wishes,

Dr. Harshad Patel
Vice Chancellor
Gujarat Vidyapith

Curriculum Framework

Bachelor of Commerce

Effective From Academic Year 2025-2026

Department of Commerce

Faculty of Management & Commerce

Gujarat Vidyapith

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PROGRAMME STRUCTURE							
Course Code	Course Name	Hours			Credit	Evaluations	
		Theory	Practical	Total		CCE	TEE
SEMESTER-1							
254510458001	Financial Accounting – I	60	0	60	4	40	60
MI	Minor Course – I	60	0	60	4	40	60
MDC	Multidisciplinary Course	45	0	45	3	40	60
AEC	Ability Enhancement Course	30	0	30	2	40	60
SEC	Skill Enhancement Course	45	0	45	3	40	60
VAC-1	Value Added Course	30	0	30	2	40	60
VAC-2	Value Added Course	30	0	30	2	40	60
Total		**300**	**0**	**300**	**20**	**280**	**420**
SEMESTER-2							
254510458002	Financial Accounting – II	45	30	75	4	40	60
MI	Minor Course – II	60	0	60	4	40	60
MDC	Multidisciplinary Course	45	0	45	3	40	60
AEC	Ability Enhancement Course – I	30	0	30	2	40	60
SEC	Skill Enhancement Course	45	0	45	3	40	60
VAC-1	Value Added Course	30	0	30	2	40	60
VAC-2	Value Added Course	30	0	30	2	40	60
Total		**285**	**30**	**315**	**20**	**280**	**420**
SEMESTER-3							
255010458003	Cost Accounting – I	60	0	60	4	40	60
255010458004	Taxation – I	60	0	60	4	40	60
MI	Minor Course – III	60	0	60	4	40	60
MDC	Multidisciplinary Course	45	0	45	3	40	60
AEC	Ability Enhancement Course	30	0	30	2	40	60
SEC	Skill Enhancement Course	45	0	45	3	40	60
Total		**300**	**0**	**300**	**20**	**240**	**360**
SEMESTER-4							
255010458005	Financial Accounting – III	60	0	60	4	40	60
255010458006	Cost Accounting – II	60	0	60	4	40	60
255010458007	Auditing – I	60	0	60	4	40	60
255010458008	Taxation – II	60	0	60	4	40	60
MI	Minor Course – IV	60	0	60	4	40	60
Total		**300**	**0**	**300**	**20**	**200**	**300**
SEMESTER-5							
255510458009	Financial Accounting – IV	60	0	60	4	40	60
255510458010	Management Accounting – I	60	0	60	4	40	60
255510458011	Taxation – III	60	0	60	4	40	60
255510458012	Summer Internship	60	0	60	4	40	60
MI	Minor Course – V	60	0	60	4	40	60
Total		**300**	**0**	**300**	**20**	**200**	**300**

SEMESTER-6							
255510458013	Financial Accounting – V	60	0	60	4	40	60
255510458014	Cost Accounting – III	60	0	60	4	40	60
255510458015	Management Accounting – II	60	0	60	4	40	60
255510458016	Auditing – II	60	0	60	4	40	60
MI	Minor Course – VI	60	0	60	4	40	60
Total		**300**	**0**	**300**	**20**	**200**	**300**
SEMESTER-7							
MJ702	Major Course – 1	60	0	60	4	40	60
MJ703	Major Course – 2	60	0	60	4	40	60
MJ704	Major Course – 3	60	0	60	4	40	60
MI (Level 300)	Minor Course – 4	60	0	60	4	40	60
Elective	Elective	60	0	60	4	40	60
Total		**300**	**0**	**300**	**20**	**200**	**300**
SEMESTER-8 A (UG Honours)							
MJ802	Major Course – 1	60	0	60	4	40	60
MJ803	Major Course – 2	60	0	60	4	40	60
MJ804	Major Course – 3	60	0	60	4	40	60
MI (Level 300)	Minor Course – 4	60	0	60	4	40	60
Elective	Elective	60	0	60	4	40	60
Total		**300**	**0**	**300**	**20**	**200**	**300**
SEMESTER – 8B (UG Honours with Research)							
PR/DI	Project / Dissertation	300	0	300	20	40	60
Total		**300**	**0**	**300**	**20**	**40**	**60**
GRAND TOTAL		**2685**	**30**	**2715**	**180**	**1840**	**2760**

***CCE- Continuous Comprehensive Evaluation; **TEE- Term End Evaluation**

Programme Outcomes (POs)

After successful completion of the B. Com program, students will be able to:

PO-1	**Discipline-Specific Knowledge**	Provides fundamental concepts of commerce, accounting, economics, finance, statistics, and business management. In-depth knowledge of financial accounting, taxation, auditing, dynamic economic trends, and statistical principles in the context of business and trade will be internalised.
PO-2	**Problem Analysis**	Develops critical thinking and analytical skills by applying scientific methodologies, quantitative techniques, statistical tools, and technology to identify and solve dynamic business problems and sharpen the skills of decision-making.
PO-3	**Critical Thinking**	Produces creative, skilled, intelligent, ambitious, dedicated, and industrious graduates who analyse business problems and develop logical solutions with a strong theoretical and practical knowledge through research capability and strong theoretical foundation.
PO-4	**Environment and Sustainability**	Encourages ecological awareness and responsibility, aligning the market-driven commercial world with India's current ecological and environmental challenges, green finance and investment strategies with the ethical perspectives of the Sustainable Development Goals (SDGs).
PO-5	**Ethics and Values**	The commitment to Gandhian values is a cornerstone of our educational approach and mission. The program provides students with soft skills and community life experiences to understand and apply ethical principles in business decision-making.
PO-6	**Communication**	Equips students with oral and written communication skills, enabling them to present research, write reports, and effectively use them for business presentations.
PO-7	**Modern Tool Usage**	Promotes familiarity with advanced scientific instruments, IT tools, and software, ensuring efficiency in research, presentation, group work, and industry applications.
PO-8	**Teamwork and Leadership**	Prepares students for collaborative work in business research and thereby, developing harmonious and plural leadership skills for multidisciplinary and effective teamwork.
PO-9	**Lifelong Learning**	Encourages continuous learning and adaptability, ensuring graduates stay updated with current business trends, economic advancements, and emerging technology.
PO-10	**Project Management**	Develops organizational, multidisciplinary, and economic skills for efficient project execution in the management of firms, research of industry and market, policy work, and field investigations.
PO-11	**Innovation and Entrepreneurship**	Fosters creative thinking and entrepreneurial abilities for the social and economic transformation of the country, which in turn facilitate students in developing sustainable, inclusive trade and commerce.
PO-12	**Societal Contribution**	Applies commerce and trade knowledge to foster the development of an inclusive and sustainable market and economy, promoting harmonious relationships between a commerce graduate and society, and reinforcing harmony and development.

Programme Outcomes (POs)

After successful completion of the B.COM program with a specialization in Accounting, students will be able to:

PSO-1	**Holistic Understanding of Commerce and Society**	Apply core concepts of commerce, accounting, finance, economics, and business management to understand financial accounting, taxation, dynamic economic activities, auditing principles and management in the context of business and trade, and analyse and solve complex theoretical and practical business problems.
PSO-2	**Computational and Research Skills**	Integrate computational skills, including theoretical and empirical knowledge, data analysis tools such as office automation tools, computerised accounting, and advanced Excel to simulate and solve business financial, managerial, accounting, and audit tasks. Develop skills in secondary data analysis and interpretation for preparing structured research reports.
PSO-3	**Value-Based and Professional Communication and Community Engagement**	Communicate scientific concepts effectively in oral and written forms using technical, ethical, and culturally rooted language, upholding professional values, Indian knowledge systems, and the spirit of community engagement.

CO Attainment Levels (OBE & NEP 2020 Aligned)

COs Attainment Levels	**Level**	**Description**	**Attainment Criteria**
	Level 3	High	≥ 80% of students score above a set performance benchmark
	Level 2	Moderate	60%–79% of students meet the performance benchmark
	Level 1	Low	40%–59% of students meet the performance benchmark
	Level 0	Not Attained	< 40% of students achieve the desired learning outcome

Target Attainment (Benchmark)	**COs**	**CO-1**	**CO-2**	**CO-3**	**CO-4**
	Target Level (%)	**60**	**60**	**60**	**60**

Program – B. Com Semester- 1		
Course Code **254510458001**	**Name of Course** **Financial Accounting-1**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1	Students will be able to understand the evolution stages of accounting and how the accounting system operates with guiding principles.
CO2	Students will be able to understand how accounting standards contribute to maintaining uniformity in accounting.
CO3	Students can prepare final accounts independently.
CO4	Students will be able to understand the accounting treatment of GSTs.

Detailed Syllabus

Unit:1 Introduction to Accounting

1.1 History of Accounting: Evolution of Accounting in India
1.2 Deshi Nama Padhdhati (Indian Accounting System)
1.3 Concept, Meaning, and Role of Accounting
1.4 Objectives, Advantages, and Limitations
1.5 Types and Users of Accounting Information
1.6 Qualitative Characteristics of Accounting Information
1.7 Fundamental Accounting Assumptions: GAAP and Concepts
1.8 System and Basis of Accounting: Cash and Accrual
1.9 Accounting Standards: AS and Ind AS
1.10 Goods and Services Tax (GST): Characteristics and Advantages

Unit:2 Accounting Process: Recording of Business Transactions -1

2.1 Vouchers and Transactions: Source Documents
2.2 Preparation of Vouchers
2.3 Accounting Equation Approach: Meaning and Analysis
2.4 Rules of Debit and Credit
2.5 Recording of Transactions: Journal (including GST)
2.6 Ledger: Format and Posting from Journal

Unit:3 Accounting Process: Recording of Business Transactions -2

3.1 Cash Book (Simple and Bank Column), Petty Cash Book
3.2 Purchases Book
3.3 Sales Book
3.4 Purchases Return Book
3.5 Sales Return Book
3.6 Journal Proper
3.7 Trade Discount, Freight, Cartage, GST Calculation in Entries
3.8 Ledger Posting from Subsidiary Books and Balancing of Accounts, Trial Balance: Meaning, Objectives, Preparation

Mapping Matrix of POs, PSOs, and Cos																
COs	POs												PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	1	3	3	2	3	3	3	2	1	3	2	1	2.25	2	---	2	2
CO-2	3	2	2	---	---	2	1	---	2	3	3	3	2.33	3	2	3	2.67
CO-3	3	2	---	3	1	1	2	3	3	1	3	3	2.27	3	3	---	3
CO-4	3	2	1	3	3	3	2	2	3	1	3	3	2.42	1	2	3	2
Avg	2.5	2.25	2	2.67	2.33	2.25	2	2.33	2.25	2	2.75	2.5	2.32	2.25	2.33	2.67	2.42

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples, tutorials problem-solving exercises
CO2 Problem-based learning using practical scenarios and classroom exercises
CO3 Classroom teaching with examples and lectures with illustrations
CO4 Lectures with illustrations, group activities and discussions

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	CO-1	10	5	5	--	--
	CO-2	10	5	--	5	--
	CO-3	10	--	5	5	--
	CO-4	10	--	--	--	10
Term-End Evaluation 60 Marks	COs	Marks	Term End Examination			
	CO-1	15				
	CO-2	15				
	CO-3	15				
	CO-4	15				

References

- Financial Accenting for B.Com. (Hons) by P.C.Tulsian, Published by S.Chand and Co. Ltd.
- Financial Accenting by R.L.Gupta and V.K.Gupta, Published by Sultan Chand and Sons

Web & Other Study Resources:

- https://ncert.nic.in/textbook.php?keac1=0-7

3.9

Program – B.Com Semester- 2		
Course Code **254510458002**	**Name of Course** **Financial Accounting-2**	**Major**
Credit: 04	**Teaching Scheme: Theory (3) - Practical (1)**	**Teaching Hours - 75**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Explain the concept, purpose, and types of provisions and reserves, and apply them to safeguard business operations.
- CO2 Convert incomplete accounting records into a complete set of financial statements using appropriate methods.
- CO3 Prepare final accounts for Not-for-Profit Organisations, distinguishing them from profit-making entities.
- CO4 Demonstrate the role, applications, and benefits of computers in accounting and the preparation of reports.

Detailed Syllabus

Unit:1 Provisions and Reserves

- 1.1 Meaning and Importance of Provisions and Reserves
- 1.2 Difference between Provisions and Reserves
- 1.3 Types of Reserves: Revenue Reserve, Capital Reserve, General Reserve, Specific Reserve, Secret Reserve

Unit:2 Accounts from Incomplete Records

- 2.1 Meaning, Uses, and Limitations of Incomplete Records
- 2.2 Ascertainment of Profit/Loss by Capital Comparison Method
- 2.3 Conversion from Single Entry to Double Entry: Preparation of Trading, Profit & Loss Account, and Balance Sheet
- 2.4 Ascertaining Missing Figures: Total Debtors/Creditors, Bills Receivable/Payable, Cash Book, Opening Statement of Affairs

Unit:3 Accounting of Not-for-Profit Organization

- 3.1 Meaning and Examples of NFPO
- 3.2 Capital and Revenue Nature of Receipts/Payments
- 3.3 Receipts and Payments Account: Nature, Contents, and Preparation
- 3.4 Fund-based and Non-fund-based Accounting
- 3.5 Preparation of Income and Expenditure Account & Balance Sheet from Receipts/Payments Account

Unit:4 Computers in Accounting

- 4.1 Introduction to Computer & Accounting Information System (AIS)
- 4.2 Applications: Automation, Report Design, MIS Reporting, Data Exchange
- 4.3 Manual vs. Computerised Accounting Process: Comparison, Advantages, Limitations
- 4.4 Sourcing Accounting System: Readymade, Customised, Tailor-made (Advantages/Disadvantages)
- 4.5 Recording Business Transactions and generating reports in Tally

Mapping Matrix of POs, PSOs, and Cos

COs	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	2	2	-	-	-	3	2	2	2	2	2	**2.22**	3	1	1	**1.7**
CO-2	2	3	3	-	1	-	3	2	2	2	2	1	**2.1**	3	2	1	**2**
CO-3	3	3	3	1	1	-	3	2	2	2	2	1	**2.09**	3	2	1	**2**
CO-4	3	2	2	-	-	2	4	2	2	2	2	1	**2.2**	2	3	1	**2**
Avg	**2.75**	**2.5**	**2.5**	**1**	**1**	**2**	**3.25**	**2**	**2**	**2**	**2**	**1.25**	**2.15**	**2.75**	**2**	**1**	**2**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples, tutorials problem-solving exercises
CO2 Problem-based learning using practical scenarios and classroom exercises
CO3 Classroom teaching with examples and lectures with illustrations
CO4 Lectures with illustrations, group activities and discussions

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Viva
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Financial Accounting by V.K. Goyel and Ruchi Goyel, published by PHI Learning Pvt. Ltd.
- Financial Accounting for B.Com. (Hons) by P.C.Tulsian, Published by S.Chand and Co. Ltd.
- Financial Accenting by R.L.Gupta and V.K.Gupta, Published by Sultan Chand and Sons

Web & Other Study Resources:

- https://ncert.nic.in/textbook.php?keac1=0-7

Program – B.Com Semester- 3		
Course Code **255010458003**	**Name of Course** **Cost Accounting-1**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1 Explain the nature, scope, objectives, and evolution of cost accounting, and its relationship with financial and management accounting.

CO2 Apply material control techniques and various pricing methods for issuing materials.

CO3 Prepare labour cost statements using different remuneration and incentive schemes and analyse labour turnover.

CO4 Classify and allocate overhead costs, applying suitable absorption methods in cost accounts.

Detailed Syllabus

Unit:1 Introduction of Cost Accounting

1.1 History and Evolution of Cost Accounting in India
1.2 Relationship with Financial and Management Accounting
1.3 Cost Objects, Cost Centres, and Cost Units
1.4 Elements and Classification of Costs
1.5 Role of Cost Accountants
1.6 Installation of a Cost Accounting System

Unit:2 Materials

2.1 Definition of Inventory
2.2 Materials and Material Control
2.3 Purchase and Store Routine
2.4 Control through EOQ, JIT, and ABC Systems
2.5 Methods of Pricing Issues: FIFO, LIFO, Weighted Average, Periodic Weighted Average, Standard Price, Replacement Price
2.6 Meaning and Treatment of Waste, Scrap, Spoilage, and Defectives

Unit:3 Labour

3.1 Labour Cost Accounting and Labour Records
3.2 Remuneration Methods: Time Wage, Piece Wage, Bonus Systems (Individual and Group Incentive Plans, Halsey Premium, Rowan, Taylor's, Bedeaux, Merrick's, Gantt Task, Profit Sharing and Co-partnership)
3.3 Labour Turnover and Its Treatment
3.4 Idle Time and Its Treatment
3.5 Overtime Premium, Casual Worker, Out Worker, Holidays, Leave with Pay
3.6 Cost of Apprentice, Employees' Welfare Cost, Fringe Benefits, Bonus and Gratuity

Unit:4 Overheads

4.1 Definition and Classification of Overheads
4.2 Segregation Techniques for Semi-variable Overheads
4.3 Cost Allocation and Apportionment
4.4 Basis for Apportionment of Factory Overheads
4.5 Absorption of Overheads (Direct Material Cost, Direct Labour Cost, Prime Cost, Labour Hours, Machine Hours)
4.6 Over/Under Absorption, Setting Up Time and Idle Time
4.7 Absorption of Administration and Selling/Distribution Overheads

Mapping Matrix of POs, PSOs, and Cos

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	1	-	3	1	2	2	2	1	2.1	3	1	1	1.67
CO-2	3	2	1	-	1	-	-	1	2	2	2	2	1.78	3	2	1	2
CO-3	3	2	1	-	-	-	3	1	2	2	2	2	2	3	2	1	2
CO-4	3	2	2	-	-	-	1	1	2	1	1	1	1.56	3	2	1	2
Avg	3	2.25	1.75	-	1	-	2.33	1	2	1.75	1.75	1.5	1.86	3	1.75	1	1.92

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples, tutorials problem-solving exercises
CO2 Problem-based learning using practical scenarios and classroom exercises
CO3 Classroom teaching with examples and lectures with illustrations
CO4 Lectures with illustrations, group activities and discussions

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Viva
Continuous Comprehensive Evaluation 40 Marks	CO-1	10	5	5	--	--
	CO-2	10	5	--	5	--
	CO-3	10	--	5	5	--
	CO-4	10	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	15				
	CO-2	15				
	CO-3	15				
	CO-4	15				

References

- Cost Accounting by M.N.Arora, publishhed by Vikas Publishing House Pvt.Ltd.
- Cost Accounting: Text and Problems by M.C.Shukla, T.S. Grewal and M.P.Gupta published by S.Chand and Co.Ltd.
- Cost Accounting by V.Rajasekaran and R. Lalitha published by Pearson
- Cost Accounting by Dr. P.C.Tulsian published by S.Chand and Company Ltd.
- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf

Web & Other Study Resources:

- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf

Program – B.Com Semester- 3		
Course Code 255010458004	**Name of Course: Taxation-1**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Describe the history, structure, and classification of direct and indirect taxes in India.
- CO2 Identify and explain the roles and powers of various income tax authorities.
- CO3 Determine the residential status of an assessee and compute tax liability accordingly.
- CO4 Compute taxable salary income, including allowances, perquisites, and deductions.

Detailed Syllabus

Unit:1 Introduction to Income Tax

- 1.1 History of Direct Tax and Evolution in India
- 1.2 Types of Tax: Direct and Indirect
- 1.3 Features of Income Tax
- 1.4 Components of Income Tax Laws; Finance Act, Judicial Decisions
- 1.5 Old and New Tax Regime and Their Comparison; Rates; Exempted Incomes

Unit:2 Definitions as per the Income tax Act and Income Tax Authorities

- 2.1 Definitions: Income, Gross Total Income, Total Income, Agricultural Income, Casual Income, Assessee, Person, HUF, Company, Tax Year, Tax Planning, Tax Evasion, Tax Avoidance, Tax Management, Rebate, PAN
- 2.2 Income Tax Authorities: Income Tax Officer, Commissioner, CBDT, Appellate Tribunal

Unit:3 Residential Status and Incidence of Tax

- 3.1 Meaning and Importance
- 3.2 Determining Residential Status
- 3.3 Computation of Total Income Based on Residential Status

Unit:4 Income from Salary

- 4.1 Basic Elements, Definition, Basis of Charge, Income Included
- 4.2 Allowances: Fully Taxable, Fully Tax Free, Partially Tax Free
- 4.3 Perquisites: Exempted, Taxable; Calculation
- 4.4 Deductions from Gross Salary
- 4.5 Computation of Taxable Salary

Mapping Matrix of POs, PSOs, and COs

Cos	**POs**													**PSOs**			
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**Avg**	**1**	**2**	**3**	**Avg**
CO-1	3	3	3	-	-	-	3	2	3	2	2	1	**2.44**	3	1	2	**2**
CO-2	3	3	2	-	-	-	3	3	2	2	2	1	**2.33**	3	1	2	**2**
CO-3	3	3	2	-	2	-	2	2	3	2	2	2	**2.3**	3	2	3	**2.67**
CO-4	3	3	3	-	2	-	2	2	2	2	2	2	**2.3**	3	2	3	**2.67**
Avg	**3**	**3**	**2.5**	**-**	**2**	**-**	**2.5**	**2.25**	**2.5**	**2**	**2**	**1.5**	**2.34**	**3**	**1.5**	**2.5**	**2.33**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy	
CO1	Lecture with examples, tutorials problem-solving exercises
CO2	Problem-based learning using practical scenarios and classroom exercises
CO3	Classroom teaching with examples and lectures with illustrations
CO4	Lectures with illustrations, group activities and discussions

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Income Tax Law & Practice by Prof. Priti Rani Mittal and Dr. Ansika Bansal, published by Sultan Chand and Sons
- Income Tax by B.B. Lal, published by Pearson
- Problems and Solutions in Income Tax by Dr. H.C. Mehrotra and Dr. S.P. Goyal, published by Sahitya Bhavan Publications, Agra
- Income Tax Laws and Practice by Dr. R. K. Jain published by SBPD
- Taxmann's Students' Guide Income Tax- University Edition by Dr. Vinod K. Singhania, Dr. Monica Singhania, published by Taxmann

Web & Other Study Resources:

- https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf

Program – B.Com
Semester- 4

Course Code 255510458005	Name Of Course: Financial Accounting- III	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60

Course Outcomes (COs)

By the end of this course, students will

CO1 Prepare consignment accounts, including valuation of stock and recording transactions in consignor and consignee books.

CO2 Prepare joint venture accounts under different accounting methods and handle valuation of stock and abnormal losses.

CO3 Record and prepare accounts for hire purchase transactions in purchaser's and vendor's books.

CO4 Compute and record insurance claims for loss of stock, fixed assets, and loss of profit.

Detailed Syllabus

Unit:1 Accounts of Consignment

1.1 Meaning of Consignment, Consignor, Consignee
1.2 Normal loss, Abnormal loss, Valuation of Closing stock
1.3 General Commission and Declarers Commission
1.4 Journal entries in books of Consignor and Consignee
1.5 Ledger accounts in books of Consignor and Consignee

Unit:2 Accounts of Joint Venture

2.1 Meaning and feature of Joint Venture, Venturers, difference between Joint Venture and Partnership
2.2 Methods of maintaining accounts when separate accounts are or are not maintained
2.3 Valuation of Closing stock and abnormal loss
2.4 Journal entries and Ledger accounts under both methods

Unit:3 Accounts of Hire Purchase

3.1 Meaning and features of Hire Purchase, difference between Hire Purchase and Instalment
3.2 Cash price, down payment, contract price, instalment and interest calculation
3.3 Journal entries in purchaser and vendor books
3.4 Ledger accounts in purchaser and vendor books

Unit:4 Insurance Claims

4.1 Calculation of claims for loss of stock & fixed assets
4.2 Calculation of claim for profit or consequential loss

Mapping Matrix of POs, PSOs, and COs

COs	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	-	-	2	2	2	2	-	-	**2.43**	3	2	1	**2**
CO-2	3	3	3	-	-	-	2	2	2	2	-	-	**2.43**	3	2	1	**2**
CO-3	3	3	3	-	-	-	2	2	2	2	-	-	**2.43**	3	2	1	**2**
CO-4	3	3	3	-	2	-	2	2	2	2	2	2	**2.3**	3	2	1	**2**
Avg	**3**	**3**	**3**	**-**	**2**	**-**	**2**	**2**	**2**	**2**	**2**	**2**	**2.4**	**3**	**2**	**1**	**2**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy	
CO1	Lecture with illustrative problems, class exercises on consignment accounting.
CO2	Problem-solving, role-play for venturer agreements, and group assignments.
CO3	Step-by-step numerical demonstrations, interactive problem-solving.
CO4	Case-based examples, practical claim computation exercises.

Assessment Method

	COs	**Marks**	**Class Test**	**Assignment**	**Quiz**	**Presentation**
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Financial Accenting by V.K. Goyel and Ruchi Goyel, published by PHI Learning Pvt. Ltd.
- Financial Accenting for B.Com. (Hons) by P.C.Tulsian, Published by S.Chand and Co. Ltd.
- Financial Accenting by R.L.Gupta and V.K.Gupta, Published by Sultan Chand and Sons

- **Web & Other Study Resources:**

- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf

Program – B.Com
Semester- 4

Course Code 255510458006	**Name of Course** **Cost Accounting-2**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1 Prepare cost sheets under single output costing for historical and estimated costs.
CO2 Reconcile profits between cost and financial accounts, identifying reasons for variation.
CO3 Apply operating costing techniques in transport, hospital, and service industries.
CO4 Prepare job and batch cost statements, determining economic batch quantities.

Detailed Syllabus

Unit:1 Single or Unit Costing

1.1 Concept and calculation of unit cost
1.2 Preparation of cost sheets and applications of unit costing
1.3 Preparation of historical and estimated cost sheets, tender/quotation estimates

Unit:2 Reconciliation of Profit

2.1 Reasons for disagreement in profits
2.2 Procedure for reconciliation
2.3 Preparation of Reconciliation Statement and Memorandum Reconciliation Account

Unit:3 Operating or Service Costing

3.1 Meaning and features of operating/service costing
3.2 Users of service costing
3.3 Cost units, analysis; transport, hospital, staff canteen costing
3.4 Practical problems on transport & hospital costing

Unit:4 Job and Batch Costing

4.1 Job costing: definition, features, essentials, job cost sheet, accounting records
4.2 Computation of total cost under job costing
4.3 Batch costing: definition and accounting procedure
4.4 Economic batch quantity determination
4.5 Differences between job and batch costing

Mapping Matrix of POs, PSOs, and COs

Cos	**POs**													**PSOs**			
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**Avg**	**1**	**2**	**3**	**Avg**
CO-1	3	3	3	-	-	-	2	2	2	2	2	1	**2.22**	3	2	1	**2**
CO-2	3	3	3	-	-	-	-	2	2	2	1	1	**2.13**	3	2	1	**2**
CO-3	3	3	3	-	-	-	-	2	2	1	1	1	**2**	3	2	1	**2**
CO-4	3	3	3	-	-	-	2	2	2	2	1	1	**2.11**	3	2	1	**2**
Avg	**3**	**3**	**3**	**-**	**-**	**-**	**2**	**2**	**2**	**1.75**	**1.25**	**1**	**2.12**	**3**	**2**	**1**	**2**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples, tutorials problem-solving exercises
CO2 Problem-based learning using practical scenarios and classroom exercises
CO3 Classroom teaching with examples and lectures with illustrations
CO4 Lectures with illustrations, group activities and discussions

Assessment Method						
Continuous Comprehensive Evaluation 40 Marks	**COs**	**Marks**	**Class Test**	**Assignment**	**Quiz**	**Presentation**
	CO-1	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Cost Accounting by M.N.Arora, publishhed by Vikas Publishing House Pvt.Ltd.
- Cost Accounting: Text and Problems by M.C.Shukla, T.S. Grewal and M.P.Gupta published by S.Chand and Co.Ltd.
- Cost Accounting by V.Rajasekaran and R. Lalitha published by Pearson
- Cost Accounting by Dr. P.C.Tulsian published by S.Chand and Company Ltd.

Web & Other Study Resources:

- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf

Program – B.Com Semester- 4		
Course Code 255510458007	**Name of Course Auditing-1**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours – 60**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Explain the meaning, objectives, principles, and types of audit, and prepare audit programs.
- CO2 Evaluate internal control, internal check, and internal audit systems for business transactions.
- CO3 Apply vouching techniques to verify cash and other transactions.
- CO4 Verify and value various assets and liabilities in audit context.

Detailed Syllabus

Unit:1 Introduction of Auditing

1.1 Origin and history of audit in India
1.2 Definition, objectives, advantages, and limitations
1.3 Types of audits (stationary, internal, branch, cost, management, property - concept only)
1.4 Basic principles governing an audit
1.5 Organizing audit work, audit program, audit notebook, working papers, routine, test, surprise checking, commencement of new audit

Unit:2 Internal Control, Internal Check, Internal Audit

2.1 Meaning and scope of internal control
2.2 Internal check: meaning, features, objectives, importance, advantages, limitations
2.3 Types and features of good internal check systems
2.4 Systems in sales, purchases, cash receipts/payments
2.5 Differences between internal control and check
2.6 Meaning of internal audit
2.7 Differences between internal audit and statutory audit, internal check and internal audit

Unit:3 Vouching

3.1 Meaning and features of vouching and vouchers for different transactions
3.2 Objects and importance of vouching
3.3 Points to consider during voucher checking
3.4 Auditor's duties
3.5 Vouching of cash transactions

Unit:4 Verification and Valuation of Assets and Liabilities

4.1 Meaning and auditor's duties
4.2 Verification and valuation of goodwill, building, machinery, investment, inventory, secured loans, and contingent liabilities

Mapping Matrix of POs, PSOs, and COs

Cos	**POs**													**PSOs**			
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**Avg**	**1**	**2**	**3**	**Avg**
CO-1	3	3	3	-	-	-	3	-	2	2	2	1	**2.38**	3	1	3	**2.33**
CO-2	3	3	3	-	-	-	2	-	-	-	-	-	**2.75**	3	1	2	**2**
CO-3	3	3	3	-	-	-	2	-	-	2	2	-	**2.5**	3	1	3	**2.33**
CO-4	3	3	3	-	-	-	3	-	2	3	2	1	**2.5**	3	1	3	**2.33**
Avg	**3**	**3**	**3**	**-**	**-**	**-**	**2.5**	**-**	**2**	**2.33**	**2**	**1**	**2.53**	**3**	**1**	**2.75**	**2.25**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy	
CO1	Lecture with examples, tutorials problem-solving exercises
CO2	Problem-based learning using practical scenarios and classroom exercises
CO3	Classroom teaching with examples and lectures with illustrations
CO4	Lectures with illustrations, group activities and discussions

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Auditing by Sanjay Gupta, Published by SBPD Publishers
- Auditing: Principles and Practice by Basu, Published by Pearson Education
- Financial Auditing by Prabhu TL, Published by Nestfame Creations Pvt. Ltd.
- Principles of Auditing by Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
- Fundamentals of Auditing by S. K. Basu, Published by Dorling Kindersley (India) Pvt. Ltd., New Delhi
- Auditing Principles and Techniques by S. K. Basu, Published by Dorling Kindersley (India) Pvt. Ltd., New Delhi
- Contemporary Auditing by Kamal Gupta, Published by Tata McGraw-Hill Education]
- Auditing: Principles and Practice by Ravinder Kumar, Virendra Sharma, Published by P H L Learning Pvt. Ltd.

Web & Other Study Resources:

- https://ncert.nic.in/textbook.php?keac1=0-7

Program – B.Com Semester- 4		
Course Code **255510458008**	**Name of Course** **Taxation-2**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Compute taxable income from house property as per Income Tax provisions.
- CO2 Compute taxable income under the head "Profits and Gains of Business or Profession."
- CO3 Calculate taxable capital gains and income from other sources.
- CO4 Prepare a statement of total income, applying set-off, carry-forward, and deductions.

Detailed Syllabus

Unit:1 Income from House Property

- 1.1 Chargeability; incomes included
- 1.2 Exempted properties
- 1.3 Calculation of gross and net annual value
- 1.4 Deductions from income
- 1.5 Computation of taxable income

Unit:2 Profits and Gains of Business or Profession

- 2.1 Meaning of business/profession
- 2.2 Income chargeable under head
- 2.3 Incomes not taxable
- 2.4 Allowable and disallowed expenditure
- 2.5 Specific deductions
- 2.6 Computation of taxable income

Unit:3 Capital Gains and Income from Other Sources

- 3.1 Basis of charge, capital assets
- 3.2 Types of capital gains
- 3.3 Specific deductions from long term capital gain
- 3.4 Computation of short and long term capital gains
- 3.5 Income from other sources
- 3.6 Specific deductions
- 3.7 Computation of taxable income from other sources

Unit:4 Computation of Total Income

- 4.1 Set off and carry forward of losses
- 4.2 Income of other persons included
- 4.3 Deductions allowed
- 4.4 Total income computation

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	2	2	-	-	-	2	2	2	2	2	1	**2**	3	2	2	**2.33**
CO-2	3	2	2	-	-	-	2	1	2	2	-	1	**1.88**	3	2	2	**2.33**
CO-3	3	3	3	-	-	-	2	1	2	2	-	1	**2.13**	3	2	2	**2.33**
CO-4	3	3	3	-	-	-	2	2	2	2	2	1	**2.22**	3	2	2	**2.33**
Avg	**3**	**2.5**	**2.5**	**-**	**-**	**-**	**2**	**1.5**	**2**	**2**	**2**	**1**	**2.06**	**3**	**2**	**2**	**2.33**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy	
CO1	Problem-solving, real-life property income cases.
CO2	Numerical exercises, case-based discussions.
CO3	Problem-solving with practical examples of asset sales.
CO4	Comprehensive case solving, class-based simulations.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Income Tax Law & Practice by Prof. Priti Rani Mittal and Dr. Ansika Bansal published by Sultan Chand and Sons
- Income Tax by B.B. Lal published by Pearson
- Problems and Solutions in Income Tax by Dr. H.C. Mehrotra and Dr. S.P. Goyal published by Sahitya Bhavan Publications, Agra
- . Income Tax Laws and Practice by Dr. R. K. Jain published by SBPD
- Taxmann's Students' Guide to Income Tax | University Edition by Dr. Vinod K. Singhania, Dr. Monica Singhania published by Taxmann
- https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf

Web & Other Study Resources:

- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf

Program – B.Com Semester- 5		
Course Code **255510458009**	**Name of Course** **Financial Accounting-4**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Apply methods for piecemeal distribution of cash during partnership dissolution.
- CO2 Prepare investment accounts with valuation and interest adjustments.
- CO3 Record business purchase transactions in purchasing company books.
- CO4 Prepare farm accounts and related financial statements.

Detailed Syllabus

Unit:1 Piecemeal Distribution of Cash among partners on Dissolution of a Partnership Firm

1.1 Under Capital Surplus Method
1.2 Under Maximum Loss Method

Unit:2 Investment Accounts

2.1 Meaning and Types of Financial Investments (Fixed interest-bearing investments and equity)
2.2 Concept of Capital Cost of Cum-Interest and Ex-Interest purchase and sale
2.3 Valuation of Closing Stock by FIFO and LIFO method
2.4 Journal entries and Preparation of Investment Account

Unit:3 Business Purchase of a Partnership firm by a Company

3.1 Methods of calculating Purchase Consideration (Net Assets and Consideration method)
3.2 Concept of Vendors Suspense account when purchasing company agrees to pay creditors and collect debtors of vendor firm
3.3 Journal entries in the books of purchasing company

Unit:4 Accounting for Agriculture

4.1 Revenue receipts and revenue expenses of Agriculture activities
4.2 Assets and Liabilities of Agriculture activities
4.3 Preparation of Farm Account
4.4 Preparation of Balance Sheet

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	-	-	-	2	2	3	2	2	**2.5**	3	2	1	**2**
CO-2	3	3	3	-	-	-	-	-	-	3	2	1	**2.5**	3	2	1	**2**
CO-3	3	3	3	-	-	-	2	2	2	3	2	1	**2.33**	3	2	1	**2**
CO-4	3	3	3	-	2	-	2	2	2	2	2	2	**2.3**	3	2	1	**2**
Avg	**3**	**3**	**3**	**-**	**2**	**-**	**2**	**2**	**2**	**2.75**	**2**	**1.5**	**2.41**	**3**	**2**	**1**	**2**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1	Numerical problem-solving, real dissolution case examples.
CO2	Problem-solving, practical investment statement analysis.
CO3	Step-by-step problem demonstrations.
CO4	Illustrations, group farm accounting exercises.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Financial Accenting by V.K. Goyel and Ruchi Goyel, published by PHI Learning Pvt. Ltd.
- Financial Accenting for B.Com. (Hons) by P.C.Tulsian, Published by S.Chand and Co. Ltd.
- Financial Accenting by R.L.Gupta and V.K.Gupta, Published by Sultan Chand and Sons

Web & Other Study Resources:

- https://ncert.nic.in/textbook.php?keac1=0-7
- https://www.rfilc.org/wp-content/uploads/2020/08/1163528274908_Farm_accounting.pdf

Program – B.Com Semester- 5		
Course Code **255510458010**	**Name of Course** **Management Accounting-1**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Explain the scope, objectives, and tools of management accounting.
- CO2 Prepare and analyse comparative, common-size, and trend financial statements.
- CO3 Calculate and interpret financial ratios for performance evaluation.
- CO4 Prepare cash flow statements as per AS-3 (Revised).

Detailed Syllabus

Unit:1 Budget and Budgetary Control

- 1.1 Meaning and definition of Budget and Budgetary Control
- 1.2 Objectives, advantages and limitations of Budgetary Control
- 1.3 Essentials of effective budgeting
- 1.4 Classification of Budgets on the basis of Function, Flexibility and Time
- 1.5 Concept of Zero-Based Budgeting

Unit:2 Purchase, Production, Sales, and Selling Expenses Budget

- 2.1 Concept and application of Purchase, Production, Sales and Selling Expenses Budgets
- 2.2 Preparation of Production Budget
- 2.3 Preparation of Purchase Budget
- 2.4 Preparation of Sales Budget
- 2.5 Preparation of Selling Expenses Budget

Unit:3 Cash Budget and Flexible Budget

- 3.1 Concept and application of Cash Budget and Flexible Budget
- 3.2 Preparation of Cash Budget
- 3.3 Preparation of Flexible Budget

Unit:4 Cost-Profit-Volume Analysis

- 4.1 Concept of Marginal Cost, Marginal Costing, Assumptions, Application
- 4.2 Computation of Break Even Point, P V Ratio and Margin of Safety
- 4.3 Concept of Key Factor and Determination of Optimum Production Mix when Material and Labor are in short supply

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	-	-	2	2	3	2	2	2	**2.44**	3	1	1	**1.67**
CO-2	3	3	3	-	-	-	2	2	2	2	2	2	**2.5**	3	2	1	**2**
CO-3	3	3	3	-	-	-	2	2	3	3	2	2	**2.7**	3	2	1	**2**
CO-4	3	3	3	-	-	-	2	2	2	3	2	2	**2.5**	3	2	1	**2**
Avg	**3**	**3**	**3**	**-**	**-**	**-**	**2**	**2**	**2.5**	**2.5**	**2**	**2**	**2.54**	**3**	**1.75**	**1**	**1.92**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1	Lecture with conceptual frameworks, real-life examples.
CO2	Problem-solving, class assignments on statement preparation.
CO3	Ratio calculation workshops, group analysis exercises.
CO4	Numerical demonstrations, case-based cash flow preparation.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Management Accounting by Dr. B.K.Mehta, published by SBPD Publications
- A Text Book on Cost and Management Accounting by CMA M.N. Arora published by Vikas Publishing house Pvt.Ltd.
- Problems & Solutions in Management Accounting by Dr. B. P. Agarwal, Dr. B. K. Mehta, Published by SBPD Publications
- Cost and Management Accounting by Dr. M.P. Gupta, Dr. Ajai Gupta, published by Sultan Chand & Sons

Web & Other Study Resources:

- https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf

Program – B.Com Semester- 5		
Course Code **255510458011**	**Name of Course** **Taxation-3**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1	Explain GST provisions, structure, and benefits.
CO2	Interpret key definitions under GST Acts.
CO3	Outline and differentiate various GST Acts and their applicability.
CO4	Determine place, time, and value of supply, and compute input tax credit.

Detailed Syllabus

Unit:1 Introduction of Goods and Service Tax -1

1.1 History of Indirect Tax and Evolution of Indirect Tax in India
1.2 Concept of GST
1.3 Salient features of GST
1.4 Benefits of GST
1.5 GST Council

Unit:2 Introduction of Goods and Service Tax -2

2.1 Overview of GST Act -2017
2.2 Definitions Under CGST Act/ SGST Act - Capital goods, casual taxable person, central tax, cess, composite supply, credit note, Electronic Cash Ledger, Electronic Commerce, Electronic commerce operator, Electronic credit ledger, exempt supply, goods, integrated tax, input, input service, Input tax, input tax credit, mixed supply, non-taxable supply, non- taxable territory, Output tax, outward supply, person, recipient of supply of goods or services or both, Reverse charge, services, state tax, Scope of supply, taxable person, taxable supply, Taxable territory, union territory tax Exemptions
2.3 Role of Central Board of Excise and Customs
2.4 GST Council and its functions
2.5 GST and Centre-State Relation

Unit:3 Overview of GST Acts

3.1 The Central Goods and Services Tax Act, 2017
3.2 The Integrated Goods and Services Tax Act, 2017
3.3 The Union Territory Goods and Services Tax Act, 2017
3.4 The Goods and Services Tax (compensation to states) Act, 2017
3.5 The State Goods and Services Tax Act, 2017 (respective state), Taxable Event or Levy and Collection of GST
3.6 Exemptions, Broad Idea about Rates of Goods and Services Tax

Unit:4 Concept of supply of Goods and services

4.1 Place of supply
4.2 Time of supply of goods and services (Sectio n 12,13 &14)
4.3 Value of supply (Section15)
4.4 Input Tax Credit (Section 16 of CGST/SGST)

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1	2	2
CO-2	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1	2	2
CO-3	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1	2	2
CO-4	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	2	3	2.67
Avg	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1.25	2.25	2.17

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples, GST council discussions.
CO2 Interactive discussions, glossary building exercises.
CO3 Comparative analysis, case study discussion.
CO4 Problem-solving exercises, practical examples.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	CO-1	10	5	5	--	--
	CO-2	10	5	--	5	--
	CO-3	10	--	5	5	--
	CO-4	10	--	--	--	10
Term-End Evaluation 60 Marks	COs	Marks	Term End Examination			
	CO-1	15				
	CO-2	15				
	CO-3	15				
	CO-4	15				

References

- ·GST Laws Manual: Acts, Rules and Forms by Rakesh Garg, Sandeep Garg, Published by Bloomsbury Publishing India Pvt. Ltd.
- ·Goods and Services Tax (G.S.T) 10th Edition by Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Published by Sahitya Bhavan Publications
- GST Guide for Students Making GST - Good & Simple Tax, Published by Ca Vivek Kr Agrawal
- · Goods and Services Tax (GST) in India Background, Present Structure and Future Challenges: as Applicable from July 1, 2017 By M. M. Sury published by New Century Publications

Web & Other Study Resources:

- https://www.icai.org/post/19168/

Program – B.Com Semester- 6		
Course Code **255510458013**	**Name of Course** **Financial Accounting-5**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1 Prepare company final accounts as per Schedule III of the Companies Act 2013.

CO2 Record issue, forfeiture, reissue, and buyback of shares in compliance with the Act.

CO3 Record issue and redemption of debentures with appropriate accounting treatment.

CO4 Record alteration of share capital, issue of bonus shares, and redemption of preference shares.

Detailed Syllabus

Unit: 1 Final Accounts of Companies

1.1 Statement of Profit and Loss as per part-II of Schedule -III of Companies Act 2013

1.2 Balance Sheet as per part-I of Companies Act 2013

1.3 Amendments in Schedule III and AS-4 related to presentation of proposed dividend, renaming of asset heads and classification of current maturities of long-term borrowings.

Unit:2 Accounting for Share Capital

2.1 Features and types of companies.

2.2 Share and share capital: nature and types

2.3 Issue and allotment of equity and preferences shares.

2.4 Public subscription of shares - over subscription and under subscription of shares;

2.5 Issue at par and at premium,

2.6 Calls in advance and arrears (excluding interest),

2.7 Issue of shares for consideration other than cash.

2.8 Accounting treatment of forfeiture and reissue of shares. • Disclosure of share capital in the Balance Sheet of a company.

2.9 Concept of Book Building Offer, Private Placement and Employee Stock Option Plan (ESOP), Sweat Equity.

Unit:3 Accounting for Debentures – Issue and Redemption of Debentures

3.1 Debentures: Meaning, types,

3.2 Issue of debentures at par, at a premium and at a discount.

3.3 Issue of debentures for consideration other than cash;

3.4 Issue of debentures with terms of redemption;

3.5 Issue of debentures as collateral security

3.6 Interest on debentures (including the concept of TDS)

3.7 Writing off discount / loss on issue of debentures.

3.8 Redemption of Debentures

Unit:4 Alteration of Share Capital, issue of Bonus Shares and Redemption of Preference Shares

4.1 Procedure as per Companies Act for respective alteration
4.2 Alteration in Authorised Share Capital
4.3 Subdivision of a share into shares
4.4 Consolidation of Shares into a Share
4.5 Cancellation of Shares
4.6 Conversion of Shares into Stock and Stock into Shares
4.7 Issue of Bonus Shares
4.8 Redemption of Preference shares

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	2	-	2	2	3	2	3	-	**2.6**	3	2	1	**2**
CO-2	3	3	3	1	1	-	2	2	2	2	2	2	**2.1**	3	2	1	**2**
CO-3	3	3	3	-	-	2	3	2	2	3	2	-	**2.6**	3	2	1	**2**
CO-4	3	3	3	2	-	-	2	2	2	2	2	2	**2.3**	3	2	1	**2**
Avg	**3**	**3**	**3**	**1.5**	**1.5**	**1**	**2.25**	**2**	**2.25**	**2.25**	**2.25**	**2**	**2.9**	**3**	**2**	**1**	**2**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Numerical problem-solving, real dissolution case examples.
CO2 Problem-solving, practical investment statement analysis.
CO3 Step-by-step problem demonstrations.
CO4 Illustrations, group farm accounting exercises.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Financial Accenting by V.K. Goyel and Ruchi Goyel, published by PHI Learning Pvt. Ltd.
- Financial Accenting for B.Com. (Hons) by P.C.Tulsian, Published by S.Chand and Co. Ltd.
- Financial Accenting by R.L.Gupta and V.K.Gupta, Published by Sultan Chand and Sons

Web & Other Study Resources:

- https://ncert.nic.in/textbook.php?keac1=0-7

Program – B.Com Semester- 6		
Course Code **255510458014**	**Name of Course-** **Cost Accounting-3**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1	Prepare contract accounts and compute profit at different stages of completion.
CO2	Apply process costing methods including joint and by-product accounting.
CO3	Calculate inter-process profit, equivalent production, and handle process losses.
CO4	Explain and apply emerging costing concepts like target costing and JIT.

Detailed Syllabus

Unit:1 Contract Costing

1.1 Meaning and features of Contract Costing, Types of Contract, Difference between Job and Contract Costing

1.2 Work Certified, Work uncertified and Work in Progress

1.3 Ascertainment of profit or loss on contract when (i) When less work is completed (ii) when substantial work is completed (iii) When most of the work is completed

1.4 Final Accounts of Contract

Unit:2 Process Costing-1

2.1 Meaning, Definition and Features; Job costing vs. Process Costing;

2.2 Normal and Abnormal losses, Abnormal gains; Normal Output, Normal Cost of Normal Output

2.3 Accounting of waste, scrap, defectives and spoilage

2.4 Joint Products, By-Products; Objectives of allocation of joint

2.5 Costs and Methods of Accounting for joint Products & By-Products.

Unit:3 Process Costing-2

3.1 Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO And Average Cost Methods)

3.2 Valuation of Work-in-Progress (under FIFO Average Cost Methods)

Unit:4 Emerging aspects of Cost Accounting

4.1 Target Costing,

4.2 Kaizen Costing,

4.3 Life Cycle Costing

4.4 Just In Time (JIT)

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**Avg**	**1**	**2**	**3**	**Avg**
CO-1	3	3	3	1	2	2	2	2	2	2	2	1	**2.1**	3	2	1	**2.0**
CO-2	3	3	2	1	1	2	2	2	2	2	2	1	**1.9**	3	2	2	**2.3**
CO-3	3	3	3	1	2	2	2	2	2	2	2	1	**2.1**	3	2	1	**2.0**
CO-4	3	3	3	1	1	2	2	2	2	2	2	1	**2.0**	2	2	2	**2.0**
Avg	**3**	**3**	**2.75**	**1**	**1.5**	**2**	**2**	**2**	**2**	**2**	**2**	**1**	**2.0**	**2.75**	**2**	**1.5**	**2.1**

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1	Step-by-step contract account preparation.
CO2	Problem-solving, practical illustrations.
CO3	Numerical problem-solving sessions.
CO4	Case studies, industry-based illustrations.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	**CO-1**	**10**	5	5	--	--
	CO-2	**10**	5	--	5	--
	CO-3	**10**	--	5	5	--
	CO-4	**10**	--	--	--	10
Term-End Evaluation 60 Marks	**COs**	**Marks**	Term End Examination			
	CO-1	**15**				
	CO-2	**15**				
	CO-3	**15**				
	CO-4	**15**				

References

- Cost Accounting by M.N.Arora, publishhed by Vikas Publishing House Pvt.Ltd.
- Cost Accounting: Text and Problems by M.C.Shukla, T.S. Grewal and M.P.Gupta published by S.Chand and Co.Ltd.
- Cost Accounting by V.Rajasekaran and R. Lalitha published by Pearson
- Cost Accounting by Dr. P.C.Tulsian published by S.Chand and Company Ltd.
- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf

Web & Other Study Resources:

- https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf
- https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf

Program – B.Com Semester- 6		
Course Code 255510458015	**Name of Course Management Accounting-2**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

- CO1 Prepare various types of budgets and explain budgetary control systems.
- CO2 Prepare functional budgets including production, purchase, and sales budgets.
- CO3 Prepare cash and flexible budgets for managerial decision-making.
- CO4 Apply CVP analysis and make managerial decisions using marginal costing.

Detailed Syllabus

Unit 1 Budget and Budgetary Control

1.1 Meaning and definition of Budget and Budgetary Control
1.2 Objectives, advantages and limitations of Budgetary Control
1.3 Essentials of effective budgeting
1.4 Classification of Budgets on the basis of Function, Flexibility and Time Concept of Zero-Based Budgeting

Unit:2 Purchase, Production, sales and selling expenses Budget

2.1 Concept and application of Purchase, Production, sales and selling expenses Budget
2.2 Preparation of Production Budget
2.3 Preparation of Purchase Budget
2.4 Preparation of Sales Budget
2.5 Preparation of Selling expenses Budget

Unit:3 Cash Budget and Flexible Budget

3.1 Concept and application of Cash Budget and Flexible Budget
3.2 Preparation of Cash Budget
3.3 Preparation of Flexible Budget

Unit:4 Cost-Profit-Volume Analysis

4.1 Concept of Marginal Costing and its application
4.2 Computation of Break Even Point, P V Ratio & Margin of Safety
4.3 Concept of Key Factor and Determination of Optimum Production Mix when Material and Labour are in short supply

Unit:5 Decision Making

5.1 Accept or Reject export order
5.2 Expand or Status Quo, Asset Acquisition Decisions
5.3 Make or Buy, Add or Drop a product
5.4 Sell or Process further
5.5 Operate or Shut Down

Mapping Matrix of POs, PSOs, and COs

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	1	2	2	2	2	2	2	2	1	2.1	3	2	1	2.0
CO-2	2	3	2	1	1	2	2	2	2	2	2	1	1.8	3	2	2	2.3
CO-3	3	3	3	1	2	2	2	2	2	2	2	1	2.1	3	2	1	2.0
CO-4	3	2	3	1	1	2	2	2	2	2	2	1	1.9	2	2	2	2.0
Avg	2.75	2.75	2.75	1	1.5	2	2	2	2	2	2	1	2.0	2.75	2	1.5	2.1

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Numerical problem-solving, real dissolution case examples.
CO2 Problem-solving, practical investment statement analysis.
CO3 Step-by-step problem demonstrations.
CO4 Illustrations, group farm accounting exercises.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	CO-1	10	5	5	--	--
	CO-2	10	5	--	5	--
	CO-3	10	--	5	5	--
	CO-4	10	--	--	--	10
Term-End Evaluation 60 Marks	COs	Marks	Term End Examination			
	CO-1	15				
	CO-2	15				
	CO-3	15				
	CO-4	15				

References

- Management Accounting by Dr. B.K.Mehta, published by SBPD Publications
- A Text Book on Cost and Management Accounting by CMA M.N. Arora published by Vikas Publishing house Pvt. Ltd.
- Problems & Solutions in Management Accounting by Dr. B. P. Agarwal, Dr. B. K. Mehta, published by SBPD Publications
- Cost and Management Accounting by Dr. M.P. Gupta, Dr. Ajai Gupta, published by Sultan Chand & Sons

Web & Other Study Resources:

- https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf
- https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf

Program – B.Com Semester- 6		
Course Code **255510458016**	**Name of Course** **Auditing-2**	**Major**
Credit: 04	**Teaching Scheme: Theory (4) - Practical (0)**	**Teaching Hours - 60**

Course Outcomes (COs)

By the end of this course, students will

CO1	Audit company accounts including share issues, redemption, and share transfers.
CO2	Prepare and interpret auditor's reports and certificates.
CO3	Determine divisible profit and address related auditing issues.
CO4	Differentiate between audit and investigation, and prepare audit programs for various entities.

Detailed Syllabus

Unit:1 Company Audit

1.1 Importance of Memorandum, Articles, Prospectus, Minute Book, Preliminary Contract
1.2 Issue of shares - at premium and discount, right shares, bonus shares, shares for consideration other than cash
1.3 Redemption of preference shares and debentures, conversion of debentures to shares, forfeiture of shares
1.4 Audit of share transfer

Unit:2 Auditor's Report and Certificate

2.1 Meaning and importance of auditor's report
2.2 Difference between auditor's report and certificate
2.3 Types: Clean and Qualified audit report, circumstances for qualifications
2.4 Specimen of clean and qualified reports

Unit:3 Divisible Profit and Depreciation

3.1 Meaning and computation of divisible profit
3.2 Problems on divisible profit
3.3 Depreciation: Meaning, causes, factors affecting
3.4 Methods; Auditors duties on depreciation

Unit:4 Investigation and Audit Program

4.1 Meaning, Need and Importance
4.2 Difference between audit and investigation
4.3 Audit program for hospitals, educational institutes, manufacturing firms

Mapping Matrix of POs, PSOs, and COs																	
Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	2	3	2.67
CO-2	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1	3	2.33
CO-3	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1	3	2.33
CO-4	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1	3	2.33
Avg	3	3	3	-	-	-	2	2	2	2	2	1	2.22	3	1.25	3	2.44

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with statutory provisions, case-based discussions.

CO2 Sample report drafting exercises.

CO3 Problem-solving, class discussion on profit determination.

CO4 Case studies, role-play in investigation scenarios.

Assessment Method

	COs	Marks	Class Test	Assignment	Quiz	Presentation
Continuous Comprehensive Evaluation 40 Marks	CO-1	10	5	5	--	--
	CO-2	10	5	--	5	--
	CO-3	10	--	5	5	--
	CO-4	10	--	--	--	10
Term-End Evaluation 60 Marks	COs	Marks	Term End Examination			
	CO-1	15				
	CO-2	15				
	CO-3	15				
	CO-4	15				

References

- Auditing by Sanjay Gupta, Published by SBPD Publishers
- Auditing: Principles and Practice by Basu, Published by Pearson Education
- Financial Auditing by Prabhu TL, Published by Nestfame Creations Pvt. Ltd.
- Contemporary Auditing by Kamal Gupta, Published by Tata McGraw-Hill Education.

Web & Other Study Resources:

- https://www.youtube.com/watch?v=_bqT7Cp7Hsc&list=PLKUZ7H-sQbIasAHmOP-a3K7Fym1AHPRUy

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