

Deccan Education Society's

**Kirti M. Doongursee College of Arts,
Science and Commerce
(AUTONOMOUS)**



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: Bachelor of Commerce

Course: T.Y.B.Com.

Subject: Financial Accounting and Auditing
Paper-VII & IX- Financial Accounting

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-26

PROGRAM OUTCOMES

PO	Description
	A student completing Bachelor's Degree in Commerce Program will be able to
PO1	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
PO2	Communication Skills: Ability to communicate long standing unsolved problems in commerce; Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.
PO3	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
PO4	Problem solving: Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same. Capabilities to analyze and synthesize data and derive inferences for valid conclusion.
PO5	Research Related Skills: Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
PO6	Self-directed Learning: Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
PO7	Moral and Ethical Awareness/Reasoning: Ability to ascertain unethical behavior, falsification, and manipulation of information. Ability to manage self and various social systems.
PO8	Lifelong learning: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

Deccan Education Society's

Kirti M. Doongursee College (Autonomous)

Proposed Curriculum as per NEP 2020

Year of implementation- 2025-26

Name of the Department: Accountancy

VERTICALS	Semester	Course Code	Course Title	Credit
1) MAJOR	V	25ACCMJ511	Financial Accounting and Auditing Paper-VII - Financial Accounting	4
		25ACCMJ512	Financial Accounting and Auditing Paper-VIII - Cost Accounting	4
		25ACCMJ513	Financial Management-I	2
IKS		25ACCIKS5	Indian Knowledge System in Accountancy	2
3) ELECTIVE		25ACCEL531	Direct and Indirect Taxation Paper-I	4
4) VOCATIONAL SKILL COURSE		25ACCVS541	Computer Skills in Accounting	2
		25ACCVS542	Advanced Auditing	2
5) FIELD PROJECT/OJT		25ACCFP5	Field Project / OJT	2
1) MAJOR		VI	25ACCMJ611	Financial Accounting and Auditing Paper-IX - Financial Accounting
	25ACCMJ612		Financial Accounting and Auditing Paper-X - Cost Accounting	4
	25ACCMJ613		Financial Management-II	4
3) ELECTIVE	25ACCEL631		Direct and Indirect Taxation Paper-II - Goods and Service Tax Act	4
	25ACCOJT6		On Job Training	4
5) FIELD PROJECT/OJT				

AC _____ ITEM NO: _____

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Syllabus for
Program: Bachelor of Commerce
Course: T.Y.B.Com.
Subject: Financial Accounting and Auditing
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Choice Based Credit System (CBCS) with
effect from
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Kirti M. Doongursee College (Autonomous)

Proposed Curriculum as per NEP 2020

Year of implementation- 2025-26

Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
V	25ACCMJ511	Financial Accounting and Auditing Paper-VII - Financial Accounting	Major	4
VI	25ACCMJ611	Financial Accounting and Auditing Paper-IX - Financial Accounting	Major	4

Course Code	MAJOR SEM – V	Credits	Lectures/Week
25ACCMJ511	Financial Accounting and Auditing Paper-VII- Financial Accounting	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO-1: Recall the vertical format of Statement of Profit and Loss and balance Sheet in Vertical form as per Schedule III, Types of Investment, Concept of Internal Reconstruction, Ethics in Accounting, Provisions under Companies Act, 2013 with respect to Buy Back of Shares.			
CO-2: Explain Provisions under Companies Act, 2013 with respect to Buy Back of Shares including entries in journal, Effects under Internal Reconstruction, Difference between Internal Reconstruction and External Reconstruction.			
CO3: Solve the problems by applying their knowledge to prepare Investment A/c in accordance with AS-13, Statement of P&L and Balance Sheet of Company as per Schedule III, To pass journal entries for Internal Reconstruction.			
CO-4: Examine and evaluate the number of shares to be bought back and maximum offer price as per provisions of Companies Act, 2013 with respect to Buy - back of shares, Profit or Loss on sale of Shares / Bonds and its treatment in Investment A/c.			
Unit	Topics	No of Lectures	
I	Preparation of Final Accounts of Companies	15	
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 		

	<p>8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases</p> <p>9. Unrecorded Sales and Purchases</p> <p>10. Good sold on sale or return basis</p> <p>11. Managerial remuneration on Net Profit before tax</p> <p>12. Transfer to Reserves</p> <p>13. Bad debt and Provision for bad debts</p> <p>14. Calls in Arrears</p> <p>15. Loss by fire (Partly and fully insured goods)</p> <p>16. Goods distributed as free samples</p> <p>17. Any other adjustments as per the prevailing accounting standard.</p>	
II	Internal Reconstruction	15
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>	
III	Buy Back of Shares and Ethical Behaviour and Implications for Accountants	15
	<p>A) Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)</p> <p>B) Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean</p>	

	<p>by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing</p> <p>Why should student learn ethics?</p>	
IV	Investment Accounting (w.r.t. Accounting Standard- 13)	15
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).</p> <p>Columnar format for investment account.</p>	
		60
<p>References:</p> <ol style="list-style-type: none"> 1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. 2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. 3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi 4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers 5. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition) 		

Course Code	MAJOR SEM – VI	Credits	Lectures /Week
25ACCMJ611	Financial Accounting and Auditing Paper-IX- Financial Accounting	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO-1: Recall concept of Amalgamation, its types, legal requirements for Amalgamation of companies, Types of Currencies, Liquidation, Winding up, Underwriting and its types, Limited Liability Partnership, Statutory Provisions.			
CO-2: Demonstrate and prepare statement of Underwriter's Liability (including its treatment in journal), Statement of Purchase Consideration, Liquidator's Final Statement of Account.			
CO-3: Develop their knowledge to solve practical problems on Amalgamation of companies, Limited Liability Partnership, Accounting for Foreign Currency Transactions & Liquidation of companies.			
CO-4: Inference exchange rate differences (including its treatment in journal), Underwriter's Liability and Loss to be borne by Equity shareholders in case of Liquidation of Companies.			
Unit			
Unit		Topics	
No of Lectures			
I	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter- company holdings)	15	
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.		
II	Accounting of Transactions of Foreign Currency	15	
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences		
III	Liquidation of Companies and Underwriting of Shares & Debentures	15	

	<p>A) Meaning of liquidation or winding up Preferential payments, Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account</p> <p>B) Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems</p>	
IV	Accounting for Limited Liability Partnership	15
	<p>Statutory Provisions</p> <p>Conversion of partnership firm into LLP Final Accounts</p>	
		60

References:

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann's Publishers
5. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)

Evaluation Scheme for Third Year B.Com (UG) under NEP
(4 credits)

I. Internal Evaluation for Theory Courses – 40 Marks

- 1) **Continuous Internal Assessment (CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks
- 2) **Continuous Internal Assessment (CIA) ONLINE Unit Test** – 20 marks
30 Minutes

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

AC _____ ITEM NO: _____

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Syllabus for

Program: Bachelor of Commerce

Course: T.Y.B.Com.

Subject: Financial Accounting and
Auditing Paper-VIII & X-Cost
Accounting

Choice Based Credit System (CBCS)
with effect from
Academic Year 2025-26

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of implementation- 2025-26

Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
V	25ACCMJ512	Financial Accounting and Auditing Paper-VIII - Cost Accounting	Major	4
VI	25ACCMJ612	Financial Accounting and Auditing Paper-X - Cost Accounting	Major	4

Course Code	MAJOR SEM – V	Credits	Lectures/Week
25ACCMJ512	Financial Accounting and Auditing Paper-VIII - Cost Accounting	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO-1: Recall the basic concepts of cost accounting, elements and classification of cost, Techniques of fixation of Stock Levels, Concept of Labour cost and Overheads.			
CO-2: Explain the Classification of costs, Procedural part of material Procurement, Documentation in respect of receipts and issue of stock, Stock verification, Concepts of labour turnover and its calculation, Functional and Behavioural analysis of Overheads.			
CO-3: Solve Practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger, labour cost statement, Remuneration and incentive systems based on various plans, Apportionment of primary overheads and preparation of the cost sheet.			
CO-4: Examine the Apportionment of primary overheads, Prepare cost sheet, the treatment under Financial Accounting and Cost Accounting and prepare Reconciliation Statement.			
Unit	Topics	No of Lectures	
I	Introduction to Cost Accounting and Material Cost		
	A) Introduction to Cost Accounting	05	
	<ul style="list-style-type: none"> i) Objectives and scope of Cost Accounting ii) Cost centres and Cost units iii) Cost classification for stock valuation, Profit measurement, Decision making and control iv) Coding systems v) Elements of Cost vi) Cost behaviour pattern, Separating the components of semi- variable costs 		
	B) Material Cost	10	
	<ul style="list-style-type: none"> i) Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock, Stock verification ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory 		

	<p>iii) Inventory accounting</p> <p>Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.</p>	
II	<p>Labour Cost and Overheads</p>	
	<p>A) Labour Cost</p> <p>i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives</p> <p>ii) Labour turnover</p> <p>iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs</p> <p>iv) Efficiency rating procedures</p> <p>v) Remuneration systems and incentive schemes.</p> <p>Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task</p> <p>B) Overheads</p> <p>Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost</p> <p>Note- Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates</p> <p>Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method</p>	<p>08</p> <p>07</p>
III	<p>Classification of Costs and Cost Sheet</p>	15
	<p>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</p> <p>Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose</p> <p>Note- Simple practical problems on preparation of cost sheet</p>	
IV	<p>Reconciliation of Cost and Financial Accounts</p>	15

	Practical problems based on Reconciliation of cost and Financial accounts.	
		60

References:

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
5. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
6. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
9. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
10. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
11. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
14. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
15. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
17. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
18. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
19. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
20. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
21. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Course Code	MAJOR SEM – VI	Credits	Lectures /Week
25ACCMJ612	Financial Accounting and Auditing Paper-X - Cost Accounting	4	4

Course Outcomes:

After successful completion of this course, students would be able to

- CO-1: Recall the basic concepts of Contract Costing, Process Costing, Marginal Costing, Standard Costing and Some Emerging concepts of Cost accounting. (Cognitive Level –
- CO-2: Explain and determine the profits on incomplete contracts, Contract profit and Balance sheet entries, Process loss, Abnormal Gains and Abnormal Losses in Process costing, Marginal Costing, Contribution, Break Even analysis, Margin of safety, Standard Costing, Target Costing, Life cycle Costing, Benchmarking and ABC Costing
- CO-3: Solve practical problems based on Contract Costing, Process Costing, Marginal Costing, Standard Costing and Cost Control Accounts.
- CO-4: Examine and analyze Fixed and Variable cost in Marginal costing, Material and Labour variances and Cost Control Accounts- Principal Accounts & Subsidiary Accounts.

Unit	Topics	No of Lectures
I	Contract Costing	15
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems	
II	Process Costing	15
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products	
III	Introduction to Marginal Costing and Introduction to	
	Standard Costing	

	<p>A) Introduction to Marginal Costing Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note-Simple Practical problems based on Marginal Costing excluding decision making</p> <p>B) Introduction to Standard Costing Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note-Simple Practical problems based on Material and labour variances excluding sub-variances</p>	<p>08</p> <p>07</p>
IV	Cost Control Accounts and Some Emerging concepts of Cost accounting	
	<p>A) Cost Control Accounts Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts</p> <p>B) Some Emerging concepts of Cost accounting Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems</p>	<p>08</p> <p>07</p>
		60

References:

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
5. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
6. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
9. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann

10. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
11. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
14. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
15. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
17. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
18. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
19. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
20. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
21. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Evaluation Scheme for Third Year B.Com (UG) under NEP **(4 credits)**

I. Internal Evaluation for Theory Courses – 40 Marks

- 1) **Continuous Internal Assessment (CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks
- 2) **Continuous Internal Assessment (CIA) ONLINE Unit Test** – 20 marks
30 Minutes

II. External Examination for Theory Courses – 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

AC _____ ITEM NO: _____

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UNIVERSITY OF MUMBAI

Syllabus for

Program: Bachelor of Commerce

Course: T.Y.B.Com.

Subject: Financial Management Paper- I & II

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-26

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of implementation- 2025-26
Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
V	25ACCMJ513	Financial Management Paper-I	Major	2
VI	25ACCMJ613	Financial Management Paper-II	Major	4

Course Code	MAJOR SEM - V	Credits	Lectures/Week
25ACCMJ513	Financial Management Paper-I	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
CO-1: State the different concepts such as financial management, leverages and time value of money.			
CO-2: Outline the importance of financial management, different types of Leverages and classification of value of money			
CO-3: Solve problems on basic concept of present value of money, Internal rate of return, financial leverage, operating leverage, combined leverage			
CO-4: Examine the technique of compounding & discounting, Relationship between leverages.			
Unit	Topics	No of Lectures	
I	Introduction to Financial Management and Concept of Valuation a) Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization b) The Time Value of Money Present Value of Money Internal Rate of Return Bond Returns The Returns from Stocks Annuity	15	

II	<p>Techniques in Valuation and Leverage</p> <p>a) Techniques in Valuation Techniques of Discounting Techniques of Compounding</p> <p>b) Leverage Introduction EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)</p>	15
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References:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
3. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
4. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
5. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
7. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi Publishers

Evaluation Scheme for Third Year B.Com (UG) under NEP (2 credits)

I. Internal Evaluation for Theory Courses - 20 Marks

1) **Continuous Internal Assessment (CIA) Assignment** - Tutorial/ Case Study/
Project / Presentations/ Group Discussion / Ind. Visit. – 10 marks

2) **Continuous Internal Assessment (CIA) ONLINE Unit Test** – 10 marks
15 Minutes

II. External Examination for Theory Courses - 30 Marks

Duration: 1 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

Course Code	MAJOR SEM - VI	Credits	Lectures/Week
25ACCMJ613	Financial Management Paper-II	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
CO-1: State the different concepts such as different sources of financing and Cost of capital, Motives of cash management, aspects of receivable management,			
CO-2: Outline the different types of financing, Importance of Cost of Capital, Strategies of cash management, credit policy.			
CO-3: Solve problems on cash management, Cost of Capital and receivable management.			
CO-4: Examine the technique of credit granting decisions and weighted average cost of capital, cash management.			
Unit	Topics	No of Lectures	
I	Types of Financing Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance	15	
II	Cash Management Introduction Motives for holding cash Aspects of cash management Long terms cash forecasting Reason for cash surplus Cash management: Basic strategies, Cash Management Techniques/Processes, Marketable Securities (Including Practical Problems)	15	
III	Receivable Management Introduction Aspects of Receivable Management Credit Policy, Credit Evaluation, Credit Granting decision, Control on Accounts Receivable (Including Practical Problems)	15	

IV	<p>Cost of Capital</p> <p>Introduction</p> <p>Definition and Importance of Cost of Capital</p> <p>Measurement of Cost of Capital</p> <p>WACC</p> <p>(Including Practical Problems)</p>	15
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References:

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
3. Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
4. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
5. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
6. Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
7. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi Publishers

Evaluation Scheme for Third Year B.Com (UG) under NEP
(4 credits)

I. Internal Evaluation for Theory Courses - 40 Marks

1) **Continuous Internal Assessment (CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. - 20 marks

2) **Continuous Internal Assessment (CIA)**

ONLINE Unit Test - 20 marks 30 Minutes

II. External Examination for Theory Courses - 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

AC _____ ITEM NO: _

Deccan Education Society's

**Kirti M. Doongursee College of Arts,
Science and Commerce
(AUTONOMOUS)**



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: Bachelor of Commerce

Course: T.Y.B.Com.

Subject: Indian Knowledge System in Accountancy

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-26

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of implementation- 2025-26
Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
v	25ACCIKS5	Indian Knowledge System in Accountancy	Major	2

Course Code	MAJOR SPECIFIC IKS SEM – V	Credits	Lectures/Week
25ACCIKS5	Indian Knowledge System in Accountancy	2	2
<p>Course Outcomes: After successful completion of this course, students would be able to</p> <p>CO-1: Recall the basic concepts and aspects of IKS, Double Entry system of Book-keeping, Indigenous practices in India, Chanakya Niti, Indian financial systems and accounting standards, IFRS.</p> <p>CO-2: Explain the IKS in education, Double entry system, Indigenous accounting practices in India, Relevance of Chanakya Niti to Accounting, Kautilya's Arthshastra, Indian Financial system and Ind AS, Objectives and Advantages of Indian Accounting Standards, IFRS.</p> <p>CO-3: Identify the List of Ind AS, IFRS and Accounting standards</p> <p>CO-4: Distinguish between IFRS, Ind AS and Accounting standards</p>			
Unit	Topics	No of Lectures	
I	Introduction to Indian Knowledge System (IKS) In Accountancy	15	
	<p>A) Indian Knowledge System Meaning, Aspects, IKS in Education,</p> <p>B) Double Entry System of Book-keeping Father of Accounting: Luca Pacioli</p> <p>C) Indigenous Accounting Practices in India Elaboration of IKS Indian Knowledge Systems (IKS) in Accountancy Bahi Khata," or Vahi Khata Paddhati</p> <p>D) Chanakya Niti and its Relevance to Accounting Chanakya Niti on Accounting and Taxation Kautilya's Arthashastra</p>		
II	Financial System and Accounting Standards	15	

A) Indian Financial System

Meaning and Concept

B) Accounting Standards issued by ICAI

C) International Financial Reporting Standards (IFRS)

Introduction, Coverage and first time adoption of IFRS

D) Indian Accounting Standards (Ind AS)

Meaning and Concepts

Objectives of Indian Accounting Standards

Advantages of Indian Accounting Standards

Difference between IFRS and Ind AS

List of Ind AS

References:

1. Indian Knowledge System in Commerce- Dr. Deepak Gupta, Vipin Publications, Rohtak, Haryana, First Edition, (2024) ISBN: 978-81-980628-9-5.
2. A Study Report on: "KAUTILYA'S ARTHASHASTRA" Submitted by Center of Policy Research and Governance 102, Silver Arch Apartments, Firozeshah Road, Mandi House, New Delhi (2024).
3. International Research Journal of Commerce and Law Volume 10 Issue 12, December 2022 ISSN: 2349-705X Page No. 8-23.
4. R. Shamasastri-Kautilya's Arthashastra (1915).
5. Bharat Practical Guide to Ind AS & IFRS by CA Kamal Garg Edition 2024, Bharat Publishing House, New Delhi, ISBN: 979-81-1956-521-4.

Evaluation Scheme for Third Year B.Com (UG) under NEP
(2 credits)

I. Internal Evaluation for Theory Courses – 20 Marks

1) **Continuous Internal Assessment (CIA) Assignment** - Tutorial/ Case Study/
Project / Presentations/ Group Discussion / Ind. Visit. – 10 marks

2) **Continuous Internal Assessment (CIA) ONLINE Unit Test** – 10 marks
15 Minutes

II. External Examination for Theory Courses – 30 Marks

Duration: 1 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

AC _____ ITEM NO: _

Deccan Education Society's

**Kirti M. Doongursee College of Arts,
Science and Commerce
(AUTONOMOUS)**



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for
Program: Bachelor of Commerce
Course: T.Y.B.Com.
Subject: Direct and Indirect Taxation
Paper - I & II

Choice Based Credit System (CBCS)
with effect from
Academic Year 2025-26

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of implementation- 2025-26
Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
V	25ACCEL531	Direct and Indirect Taxation Paper-I	Elective	4
VI	25ACCEL631	Direct and Indirect Taxation Paper-II - Goods and Service Tax Act	Elective	4

Course Code	ELECTIVE SEM – V	Credits	Lectures/Week
25ACCEL531	Direct and Indirect Taxation Paper-I	4	4
<p>Course Outcomes: After successful completion of this course, students would be able to</p> <p>CO-1: State basic concepts, definitions and heads of Income including deductions under Chapter VI-A of Income Tax Act, 1961.</p> <p>CO-2: Describe the provisions of Income Tax Act, 1961 with reference to all heads of Income including deductions under Chapter VI-A, Residential Status, Scope of Total Income from the perspectives of Individuals, Classify different types of person.</p> <p>CO-3: Make the use of the provisions of Income Tax Act, 1961 to solve practical problems based on Heads of Income, Scope of Total Income and Residential Status.</p> <p>CO-4: Classify the different heads of Income & Total income on the basis of residential Status of Individuals.</p>			
Unit	Topics	No of Lectures	
I	Basic Terms and Scope of Total Income & Residential Status	15	
	A) Basic Terms Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer B) Scope of Total Income & Residential Status Scope of Total Income (S: 5) Residential Status (S: 6) for Individual Assessee		
II	Heads of Income (S: 14) (Section 15 to 17 & Section 22 to 27)	15	
	i) Salary (S: 15 to 17) ii) Income from House Properties (S: 22 to 27)		

III	Heads of Income (S: 14) (Section 28 to 59)	15
	<p>i) Profit and Gain From Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.</p> <p>ii) Capital Gains (S: 45, 48, 49, 50, 54, 54EC) restricted to computation of Capital gain on transfer of residential house property only</p> <p>iii) Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S:10)</p> <p>Exclusion related to specified heads to be covered with relevant head eg. Salary, Business Income, Capital Gain, Income from Other Sources</p>	
IV	Deduction from Total Income and Computation of Total Income for Individual	15
	<p>A) Deduction from Total Income S: 80 A, 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA</p> <p>B) Computation of Total Income for Individual</p>	
<p>References:</p> <ol style="list-style-type: none"> 1. Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann 2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication 3. Income Tax by T.M. Manorahan, Snow White 4. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication 5. Indirect Taxes by V.S.Datey, Taxmann 6. Service Tax by S.S.Gupta, Taxmann 7. Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News 8. Indirect Taxes by V.S.Balchandra, Sultanchand 9. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education 10. Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann 		

11. Indirect Tax Laws - Service Tax & VAT (Module -II) by Vineet Sodhani, Taxmann
12. Indirect Taxes Law and Practice by V. S. Datey, Taxmann

Course Code	ELECTIVE SEM – VI	Credits	Lectures/Week
25ACCEL631	Direct and Indirect Taxation Paper-II - Goods and Service Tax Act	4	4

Course Outcomes:

After successful completion of this course, students would be able to

CO-1: State the basic concepts, definitions and terms related to Goods and Service tax (GST), Provisions under GST with reference to Time of Supply, Place of Supply, Value of supply and Registration and Input Tax Credit.

CO-2: Describe the concept of Supply, classification of taxable and non-taxable supply, composition levy, procedure of registration and provisions related to GST Law.

CO-3: Solve practical problems on claiming ITC, computation of Value of supply, Taxable & Non Taxable Supply, Tax liability, Composite tax on Composition of Levy & eligibility of registration under GST Law.

CO-4: Distinguish between Direct and Indirect Tax, Categorise Person liable for registration state wise based on its Aggregate Turnover, GST chargeable on the basis of Place of Supply.

Unit	Topics	No of Lectures
I	Introduction and Levy and Collection of Tax	15
	<p>A) Introduction</p> <ul style="list-style-type: none"> · What is GST · Need for GST · Dual GST Model · Definitions <p>Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non Taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person</p>	

	<p>Section 2(108) Taxable Supply</p> <ul style="list-style-type: none"> · Goods & Services Tax Network (GSTN) <p>B) Levy and Collection of Tax</p> <ul style="list-style-type: none"> · Scope of Supply · Non Taxable Supplies · Composite and Mixed Supplies · Composition Levy · Levy and Collection of tax · Exemption from tax 	
II	Time, Place and Value of Supply	15
	<p>Time of Supply</p> <ul style="list-style-type: none"> · Place of Supply · Value of Supply 	
III	Input Tax Credit & Payment of Tax	15
	<ul style="list-style-type: none"> · Eligibility for taking Input Tax Credit · Input Tax Credit in Special Circumstances · Computation of Tax Liability and payment of tax 	
IV	Registration under GST Law	15
	<ul style="list-style-type: none"> · Persons not liable registration · Compulsory registration · Procedure for registration · Deemed registration · Cancellation of registration 	
		60
<p>References:</p> <ol style="list-style-type: none"> 1. GST Bare Act 2017 2. GST Law & Practice - V.S Datey (6th Edition) 3. GST Laws – National Academy of Customs, Indirect Tax 		

Evaluation Scheme for Third Year B.Com (UG) under NEP **(4 credits)**

I. Internal Evaluation for Theory Courses - 40 Marks

- 1) **Continuous Internal Assessment (CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. - 20 marks
- 2) **Continuous Internal Assessment (CIA) ONLINE Unit Test** - 20 marks
30 Minutes

II. External Examination for Theory Courses - 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Theory Examinations.

AC _____ ITEM NO: _____

Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce (AUTONOMOUS)



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for
Program: Bachelor of Commerce
Course: T.Y.B.Com

Subject: Vocational Skill Course (VSC)
Computer Skills in Accounting

Choice Based Credit System (CBCS)
with effect from
Academic Year 2025-2026

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of implementation- 2025-26
Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
v	25ACCVS541	Vocational Skill Course - Computer Skills in Accounting	VSC	2

Course Code	Vocational Skill Course SEM – V	Credits	Lectures/ Practicals / Week
25ACCVS541	Computer Skills in Accounting	2	1+2

Course Outcomes:

After successful completion of this course, students would be able to

CO-1: Identify the networking, Types of networking and its functions.

CO-2: Understand how Ecommerce work and how to take care of Data Files Online.

CO-3: Apply minimum requirement of the software when stepping out in the Industry.

CO-4: Analyze Financial Data, Preparing budgets and general Reports

Unit	Topics	No of Lectures
I	<p><u>Module-1 Data communication, Networking and Internet (Theory)</u></p> <ul style="list-style-type: none"> ● What is data communication, types and representation of data communication, Modes of Data communication ● Definition of Networking, Types of Networking, Scope of Networking, Protocols to transfer files. ● E-commerce: Definition, Features, Types of Ecom ● Business Models, Security system and payment system of Ecommerce ● How credit card works? What is M-commerce 	15
II	<p><u>Module-2 MSOFFICE – Skill development (Practical)</u></p> <ul style="list-style-type: none"> ● Microsoft word, Microsoft Power Point ● Microsoft Excel and Advance Excel for Audit Purpose. ● Creating and navigating worksheets, adding files in excel ● Using multiple worksheets, using financial functions, data analysis tools: Index, Sort, Filters, Subtotals, Pivot Tables Data functions like VLOOKUP and HLOOKUP, If statements to calculate Income Tax, Other taxes. ● Advance data analysis tools: Graphical representation of data, using Goal seek, solver, scenarios and macros. 	15 + 15
	Total	45

References:

1. Introduction to computers by Peter Norton
2. Computer Fundamentals: concepts, systems and applications by Priti and Pradip Sinha
3. Complete E-Commerce Book by Janice Reynolds
4. Microsoft office 365 by Peter Weverka and Matt Wade
5. Mastering Microsoft Excel by Web Tech Solutions Inc.

Evaluation Scheme for Third Year B.Com (UG) under NEP
(2 credits) (For VSC)

I. Evaluation for Theory and Practical Courses – 50 Marks

Bifurcation for evaluation of **50** marks as follows:

SR. NO.	PARTICULARS	Marks
1.	ASSIGNMENTS AND POWERPOINT PRESENTATION	25
2.	PRACTICAL	25

NOTE: To pass the examination, attendance, submission of assignments, power Point presentation and to give practical exam is compulsory.

AC _____ ITEM NO: _

Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce (AUTONOMOUS)



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: Bachelor of Commerce

Course: T.Y.B.Com.

Subject: Vocational Skill Course (VSC)

Advanced Auditing

Choice Based Credit System (CBCS)

with effect from

Academic Year 2025-26

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of implementation- 2025-26
Name of the Department: Accountancy

Semester	Course Code	Course Title	Vertical	Credit
V	25ACCVS542	Vocational Skill Course Advanced Auditing	VSC	2

Course Code	Vocational Skill Course SEM – V	Credits	Lectures/ Week
25ACCVS542	Advanced Auditing	2	2
<p>Course Outcomes: After successful completion of this course, students would be able to CO1 :- To recall and define the concepts like Due Diligence, Investigation and Forensic Accounting along with their Importance, Classification, Objectives CO2:- Classify due diligence in different categories, explain various types of Investigation and Frauds Steps involved in it, process of Forensic Accounting CO3 :- Apply their knowledge to solve a case study on Due Diligence, Investigation, Forensic Accounting CO4 :- Distinguish between Auditing and Investigation, Other Audits and Forensic Audit, Analyze code of ethics with respect to Forensic Accounting, Contents of Forensic Audit Report and Investigation Report, list out the elements of Forensic Accounting, Due Diligence Report and other points related in this regard.</p>			
Unit	Topics	No of Lectures	
I	Due diligence An introduction, Difference between Due Diligence and Audit, Importance, Classification, Work approach to Due Diligence, Contents of Due Diligence Report,	15	
II	Investigation and Forensic Accounting A) Investigation Difference between Investigation and Audit, steps in Investigation, Formulation of Investigation Process, Special aspects in connection with Business Investigations, Types of Investigation, Types of Frauds, B) Forensic Accounting Introduction, Objectives, Forensic Professional, Process of Forensic Accounting, Forensic Accounting and Investigation Report, An Overview, Code of ethics	15	
<p>References:</p> <ol style="list-style-type: none"> 1. Hemant Batra, Due Diligence, Eastern Book Company, ISBN: 9789388206549 2. CA Kamal Garg, Forensic Accounting & Corporate Fraud Investigation, 2025 Edition, Bharat Publications 3. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi. 4. Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi 5. Taxmann's: Auditing & Professional Ethics 			

Evaluation Scheme for Third Year B.Com (UG) under NEP
(2 credits) (For VSC)

I. Evaluation for Theory Courses – 50 Marks

Bifurcation for evaluation of 50 marks as follows:

SR. NO.	PARTICULARS	Marks
1.	ASSIGNMENT	20
2.	POWERPOINT PRESENTATION	20
3.	VIVA & CLASS PARTICIPATION	10

NOTE: To pass the examination, attendance and submission of assignments with power point presentation is compulsory