

॥ शीलंपरंभूषणम् ॥

**Shri AcharyaratnaDeshbhooshanShikshanPrasarak Mandal,  
Kolhapur**

**Mahavir Mahavidyalaya, Kolhapur (Autonomous)  
Affiliated to Shivaji University, Kolhapur**



**Syllabus for NEP 1.0 Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>V</b>
<b>Course Code</b>	
<b>Course Name</b>	<b>B COM III</b>
<b>Course Title</b>	<b>ADVANCED ACCOUNTANCY</b>
<b>Paper No.</b>	<b>MAJOR</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions& modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur**

**B.Com. Part-III (Semester - V) (NEP 1.0 Pattern)**

**Advanced Accountancy Paper - I**

**(New Syllabus to be implemented from June, 2025 onwards)**

**i) Paper : I**

**ii) Title of paper : Advanced Accountancy**

**iii) Specific Objectives :**

- i) The course enable the students to gain Advanced Accountancy Knowledge & Skill as applicable to business.
- ii) The course enable the students to accurately prepare Bank Final Accounts.
- iii) Construct the financial statements of company within the framework of Indian AS
- iv) Explain both theoretical and practical role of financial management in business organizations.

**iv) Learning Outcomes:**

After completion of this course, student will be able to:

- i. Practice the preparation of financial statements of banks.
- ii. Demonstrate accounting for hire purchase system.
- iii. Simulate accounting for Leverage and Marginal Costing
- iv. Simulate accounting for Working Capital Requirements.

**v). Module**

**No. of credits 04**

**Module1:** Bank Final Accounts **01**

**Module2:** Hire Purchases System **01**

**Module3:** a) Leverage b) Marginal Costing **01**

**Module 4:** Working Capital **01**

**vi). Equivalence**

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - V) (CBCS Pattern) Advanced Accountancy - I	B.Com. Part-III (Semester - V) (CBCS Pattern) Advanced Accountancy -I

**vii). Recommended Reading****REFERENCE BOOKS:**

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
- 7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
- 8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

**viii) Pattern of Semester Examination:**

Theory Paper:	40 Marks
Internal Assessment:	10 Marks
Total Examination Marks:	50 Marks

**ix) Nature of Question Paper:****Written Examination**

Total Marks = 40 Time=2.00 hours

\* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks	Total
Question No1	Separate Problem	16	40
Question No 2	Attempt any 2 out of three		
	A) Separate Problem	8	
	B) Separate Problem	8	
	C) Separate Problem	8	
Question No 3	Short Notes (Any 2 out of 4)	8	
Internal Evaluation	Home Assignment	5	10
	Oral	5	
<b>Grand Total</b>			<b>50</b>

**a) Internal Assessment (10 Marks):**

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.

**B.Com. Part-I (Semester - V) (NPS Pattern)**

**Advanced Accountancy Paper - I**

**(New Syllabus to be implemented from June, 2025 onwards)**

<b>Module</b>	<b>Credits</b>
<b>Module1: Bank Final Accounts (Vertical Format Only)</b>	1
1.1 Introduction, Functions of Bank, Main Sources of Income, Main Provisions of Banking Companies Regulation Act 1949, Books and Registers maintain by Bank, Preparation of Bank Final Accounts - Form "A" Balance Sheet and Form "B" Profit & Loss Account.	
<b>Module 2: Hire Purchases System – Excluding Hire Purchase Trading Account</b>	1
2.1 Meaning, Difference between Hire Purchase and Sale, Accounting Treatment in the books of Hire-Purchaser and Hire-Vender. Part Cash Price Method and Full Cash Price Method.	
<b>Module 3: a) Leverage b) Marginal Costing</b>	1
3.1 a) Leverage – Meaning, Operating Leverage, Financing Leverage and Combined Leverage 3.2 b) Marginal Costing–Meaning, Contribution, P/V Ratio, Break Even Point, Margin of safety.	
<b>Module 4: Working Capital</b>	1
4.1 Meaning, Significance and Preparation of Statement Showing Requirements of Working Capital.	

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**Syllabus for NEP1.0 Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>VI</b>
<b>Course Code</b>	
<b>Course Name</b>	<b>B COM III</b>
<b>Course Title</b>	<b>ADVANCED ACCOUNTANCY</b>
<b>Paper No.</b>	<b>MAJOR</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions& modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur**

**B.Com. Part-III (Semester - VI) (NEP Pattern)**

**Advanced Accountancy Paper - III**

**(New Syllabus to be implemented from June, 2025 onwards)**

**i) Paper : III**

**ii) Title of paper : Advanced Accountancy**

**iii) Specific Objectives :**

- 1) The course enable the students to gain Advanced Accountancy Knowledge & Skill as applicable to business.
- 2) The course enables the students to accurately prepare Cost Sheet and Quotation.
- 3) Construct the Funds Flow Statement and Analysis the Financial Statements.
- 4) Explain both theoretical and practical role of GST Accounting in business organizations.

**iv) Learning Outcomes:**

After completion of this course, student will be able to:

- 1) Practice the preparation of Cost Sheet and Quotation.
- 2) Practice the preparation of Funds Flow Statement.
- 3) Practice the Financial Statement Analysis and Ratio Analysis.
- 4) Explain the accounting process on Tally with GST.

**v) Module**

**No. of credits 04**

**Module1:** Elements of Cost **01**

**Module2:** Funds Flow Statement **01**

**Module3:** Financial Statement Analysis **01**

**Module4:** Tally with GST **01**

**vi) Equivalence**

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - VI) (CBCS Pattern) Advanced AccountingPaper - III	B.Com. Part-III (Semester - VI) (NEP1.0 Pattern) Advanced Accounting Paper - III

**vii) Recommended Reading****REFERENCE BOOKS:**

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
- 7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
- 8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

**viii) Pattern of Semester Examination:**

Theory Paper:	40 Marks
Internal Assessment:	10 Marks
Total Examination Marks:	50 Marks

**ix) Nature of Question Paper:****Written Examination**

Total Marks = 40 Time=2.00 hours

\* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks	Total
Question No1	Separate Problem	16	40
Question No 2	Attempt any 2 out of three A) Separate Problem B) Separate Problem C) Separate Problem	16	
Question No 3	Short Notes ( Any 2 out of 4)	8	
Internal Evaluation	Home Assignment/ Oral/Practical Exam	10	10
<b>Grand Total</b>			<b>50</b>

**a) Internal Assessment (10 Marks):**

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, Project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.

**B.Com. Part-I (Semester - VI) (NEP1.0 Pattern)**

**Advanced Accounting Paper - III**

**(New Syllabus to be implemented from June, 2025 onwards)**

<b>Module</b>	<b>Credits</b>
<b>Module 1 :Elements of Cost</b>	1
1.1 Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation.	
<b>Module 2 :Funds Flow Statement</b>	1
2.1 Meaning of Funds Flow, Statement showing changes in working capital, Sources of Funds, Application of Funds, Adjusted Profit & Loss Account, and Preparation of Funds Flow Statement.	
<b>Module 3 :Financial Statement Analysis</b>	1
3.1 a) Financial Statement Analysis- Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis. 3.2 b) Ratio Analysis– Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.	
<b>Module 4 : Tally with GST</b>	1
4.1 <b>Theory</b> Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation in India, Why GST was introduced in India? Understanding GST Taxation System, Dual GST, Structure of GST, Determination of Tax, Registration, GSTIN Structure, Businesses Liable to Register under GST, Tax Invoice, Bill of Supply, Supplementary Invoice, Input Tax Credit Set Off, GST Returns, Payment of Tax. 4.2 <b>Practical</b> a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally. ERP 9, Company Setup, Enabling Goods & Services Tax (GST), b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice d) GST Reports, GST Tax Payment	





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**Syllabus for NEP1.0 Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>V</b>
<b>Course Code</b>	
<b>Course Name</b>	<b>B COM III</b>
<b>Course Title</b>	<b>ADVANCED ACCOUNTANCY (AUDITING)</b>
<b>Paper No.</b>	<b>MAJOR 2 CERDIT</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions& modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur**

**B.Com. Part-III (Semester - V) (NEPPattern)**

**Advanced Accountancy (Auditing) Paper - II**

**(New Syllabus to be implemented from June,2025 onwards)**

**i) Paper : II**

**ii) Title of paper : Advanced Auditing (Auditing)**

**iii) Specific Objectives :**

- i) The course enable the students to gain Auditing Knowledge & Skill as applicable to business.
- ii) The course enable the students to form an independent opinion on the financial statements of the audited entity.
- iii) The course enable the students to find reliability of financial position and profit and loss statements.
- iv) Explain both theoretical and practical role of auditor in business organizations.

**iv) Learning Outcomes:**

After completion of this course, student will be able to :

- i. Provide adequate basic understanding about Auditing, Types of Audit, Types of Errors and Frauds to the students.
- ii. Understand the concepts of Vouching, Verification and Valuation.
- iii. Provide adequate basic understanding about Auditors Eligibility, Qualifications, Disqualifications, duties and powers to the students.
- iv. To understand the concept about Audit Planning, Procedure, Documentation and Audit Report.

**v) Module**

**No. of credits** 04

**Module1:** Introduction of Audit 01

**Module2:** Vouching, Verification and Valuation 01

**vi) Equivalence**

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - V) (CBCS Pattern)	B.Com. Part-III (Semester - V) (CBCS Pattern)
Advanced Accountancy (Auditing) - II	Advanced Accountancy (Auditing) - II

**vii) Recommended Reading****REFERENCE BOOKS:**

- 1) Tandon B.N., :Practical Auditing, S.Chand, New Delhi
- 2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
- 3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House
- 4) GargPankaj : Auditing and Assurance, Taxmann Publications, New Delhi
- 5) Bansal, Surabhi : Auditing and Assurance, WoltersKluwePublication
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

**viii) Pattern of Semester Examination:**

Theory Paper: 20 Marks

Internal Assessment: 5 Marks

Total Examination Marks: 25 Marks

**ix) Nature of Question Paper:****Written Examination**

Total Marks = 40 Time=2.00 hours

\* All Questions are compulsory (Based on all Modules)

\*Figures to the right indicates marks

Question	Nature of Question	Marks	Total
Question No1	Attempt Any One of two a) Essay Type Questions b) Essay Type Questions	10	20  5
Question No 2	Attempt any two out of Four A) Short answer type question B) Short answer type question C) Short answer type question	10	
Internal Evaluation	Home Assignment/ Oral	5	
<b>Grand Total</b>			50

**a) Internal Assessment (5 Marks):**

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.

**B.Com. Part-I (Semester - V) (NEP Pattern)**

**Advanced Accountancy (Auditing) Paper - II**

**(New Syllabus to be implemented from June, 2023 onwards)**

<b>Module</b>	<b>Credits</b>
<b>Module1: Introduction of Audit</b>	1
1.1 Meaning & Definition of Audit, Nature and Scope of Auditing, Importance of Auditing, Objectives of Auditing, Advantages of Auditing, Limitations of Auditing, Types of Errors, Types of Frauds, Types of Audit – Statutory Audit, Internal Audit, Private Audit, Government Audit, Cost Audit, Management Audit, Annual Audit, Interim Audit, Continuous Audit, Balance Sheet Audit, Special Audit.	
<b>Module 2: Vouching, Verification and Valuation</b>	1
2.1 Vouching – Meaning & Definition of Vouching, Objects of Vouching, Points to be noted while examining the vouchers, Importance of Vouching , Vouching of Cash Book. 2.2 Verification – Meaning of Verification, Objectives of Verification, Verification of various Assets & Liabilities. 2.3 Valuation – Meaning of Valuation, Methods of Valuation, Valuation of various Assets & Liabilities, Difference between Verification and Valuation.	

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**Syllabus for NEP 1.0 Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>V</b>
<b>Course Code</b>	
<b>Course Name</b>	<b>B COM III</b>
<b>Course Title</b>	<b>VSC (AUDITING)</b>
<b>Paper No.</b>	<b>MAJOR 2 CERDIT</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2024 – 25 onwards)

Subject to the revisions& modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur**  
**B.Com. Part-III (Semester - V) (NEPPattern)**

**VSC (Auditing) Paper - II**

(New Syllabus to be implemented from June,2025 onwards)

**i) Paper : II**

**ii) Title of paper : VSC(Auditing)**

**iii) Specific Objectives :**

- i) The course enable the students to find reliability of financial position and profit and loss statements.
- ii) Explain both theoretical and practical role of auditor in business organizations.

**iv) Learning Outcomes:**

After completion of this course, student will be able to :

- i. Provide adequate basic understanding about Auditors Eligibility, Qualifications, Disqualifications, duties and powers to the students.
- ii. To understand the concept about Audit Planning, Procedure, Documentation and Audit Report.

**v) Module**

**No. of credits** 02

**Module 1:** Company Auditor 01

**Module 2:** Audit Planning, Procedure, Documentation and Audit Report 01

**vi) Equivalence**

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - V) (CBCS Pattern) Advanced Accountancy (Auditing) - II	B.Com. Part-III (Semester - V) (NEP Pattern) VSC (Auditing) - II

**vii) Recommended Reading**

**REFERENCE BOOKS:**

- 1) Tandon B.N., :Practical Auditing, S.Chand, New Delhi
- 2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
- 3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House

- 4) GargPankaj : Auditing and Assurance, Taxmann Publications, New Delhi
- 5) Bansal, Surabhi : Auditing and Assurance, WoltersKluweIPublication
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

**viii) Pattern of Semester Examination:**

Theory Paper: 20 Marks  
 Internal Assessment: 5 Marks  
 Total Examination Marks: 25 Marks

**ix) Nature of Question Paper:**

**Written Examination**

Total Marks = 20 Time=1.00 hours

\* All Questions are compulsory (Based on all Modules)

\*Figures to the right indicates marks

Question	Nature of Question	Marks	Total
Question No1	Attempt any ONE out of Two  a) Essay Type Questions b) Essay Type Questions	10	20
Question No 2	Attempt any TWO out of FOUR A) Short answer type question B) Short answer type question C) Short answer type question D) Short answer type question	10	
Internal Evaluation	Home Assignment/ Oral	5	5
<b>Grand Total</b>			<b>25</b>

**a) Internal Assessment (5 Marks):**

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.



**B.Com. Part-I (Semester - V) (NEP Pattern)**

**Advanced Accountancy (Auditing) Paper - II**

**(New Syllabus to be implemented from June, 2025 onwards)**

<b>Module</b>	<b>Credits</b>
<b>Module 1:Company Auditor</b>	1
3.1 Eligibility, Qualifications and Disqualifications of Company Auditor, Appointment of Auditor, Removal of Auditor, Remuneration of Auditor, Powers and Duties of Auditor.	
<b>Module 2:Audit Planning, Procedure, Documentation and Audit Report</b>	1
4.1 Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with client, overall Audit Approach.	
4.2 Audit Programme – Meaning, Factors, Advantages and Disadvantages of Audit Programme, Method of work, Instructions before commencing work, Overall Audit Approach.	
4.3 Documentation – Audit Note Book and Audit Working Papers.	
4.4 Audit Report – Elements of Audit Report, Types of Reports – Clean, Qualified, Adverse, Disclaimer of Opinion.	

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**Syllabus for Choice Based Credit System (NEP1.0) Bachelor of  
Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>VI</b>
<b>Course Code</b>	
<b>Course Name</b>	<b>B COM III</b>
<b>Course Title</b>	<b>ADVANCED ACCOUNTANCY (Taxation)</b>
<b>Paper No.</b>	<b>IV</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions& modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur**  
**B.Com. Part-III (Semester - VI) (CBCS Pattern)**

**Advanced Accountancy(Taxation) (Paper – IV)**

**(New Syllabus to be implemented from June,2025 onwards)**

**i)Paper : IV**

**ii) Title of paper : Advanced Accountancy (Taxation)**

**iii) Specific Objectives :**

- 1) To understand the basic concepts of income tax and basis of charge.
- 2) To identify the residential status and its implication on tax liability.
- 3) To know the computation of income from various sources as well as total income.
- 4) To know the procedure of filing income tax return.

**IV) Learning Outcomes: -**

- 1) By the end of the course, students should be able to demonstrate a clear understanding of the fundamental concepts of income tax, including its purpose, scope, and basis of charge.
- 2) Upon completion of the course, students should be able to identify different categories of exempt income and understand the conditions and limitations for claiming exemptions.
- 3) Students should be able to calculate the income from various sources, including salary, house property, business/profession, capital gains, and other sources, and aggregate them to determine the total income.
- 4) By the end of the course, students should be able to explain the concepts of TDS, TCS, and Advance Tax, and understand their applicability and provisions.

**v) Module**

**No. of credits 02**

**Module1: Basic Concept 01**

**Module2: Heads of Income Computation of total income and tax liability 01**

**vi)Equivalence**

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - VI) (CBCS Pattern)	B.Com. Part-III (Semester - VI) (CBCS Pattern)
Advanced Accounting (Taxation) Paper - III	Advanced Accounting (Taxation) Paper - III

## **vii) Recommended Reading**

### **REFERENCE BOOKS:**

1. Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2. Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3. Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4. Sury, M.M. : Goods and Services Tax in India,
5. Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6. Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
7. Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8. Kadkol M.B., Income Tax : Law and Practice,
9. Mehta: Income Tax Ready Reckoner
10. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Taxation

## **viii) Pattern of Semester Examination:**

Theory Paper: 20 Marks

Internal Assessment: 5 Marks

Total Examination Marks: 25 Marks

## **ix) Nature of Question Paper:**

### **Written Examination**

Total Marks = 20 Time= 1.00 hours

\* All Questions are compulsory (Based on all Modules)

<b>Question</b>	<b>Nature of Question</b>	<b>Marks</b>	<b>Total</b>
Question No1	Separate Problem	10	20
Question No 2	Attempt any 1 out of Two A) Separate Problem B) Separate Problem	5	
Question No 3	Short Notes ( Any 1 out of 2)	5	
Internal Evaluation	Home Assignment/ Oral/Practical Exam	5	5
<b>Grand Total</b>			<b>25</b>

### **a) Internal Assessment (5 Marks):**

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, Project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.

**B.Com. Part-III (Semester - VI) (CBCS Pattern)**

**AdvancedAccounting (Taxation) Paper - IV**

**(New Syllabus to be implemented from June, 2025 onwards)**

<b>Module</b>	<b>Credits</b>
<b>Module 1:-Basic Concept</b>	1
1.1) Meaning of Income Tax, Basis of Charge, Rates of Tax, Concepts of Previous Year, Assessment Year, Person, Income, Assessee. 1.2) Residential Status and Taxability, Exemptions and Deductions from total income.	
<b>Module 2:-Heads of Income, Computation of total income and tax liability</b>	1
2.1) Income from Salary, 2.2) Income from House Property.	

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### **Syllabus for Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>V</b>
<b>Course Code</b>	
<b>Course Name</b>	<b>B COM III</b>
<b>Course Title</b>	<b>Business Regulatory Framework</b>
<b>Paper No.</b>	

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions & modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur(Autonomous)**  
**Affiliated to Shivaji University, Kolhapur**  
**(New syllabus under Autonomy to be introduced from June, 2025 onwards)**

**B.Com-III**

**Business Regulatory Framework**

**(w.e.f June2025)**

Semester	-V	Total Credit	04
Course Code	Core Course-	Credit Pattern	L-60, T- 40Marks
Course Title	Business Regulatory Framework Paper-I		

Course Objectives	
1	To create legal awareness
2.	To give exposure to various Laws and Acts which have impact on business and industry

Module	Content	Teaching Hrs
1	<b>Concepts :-</b> Definition of Business Law and its sources - Law of Contract - Essential elements of contract - Performance of contract - Discharge of contract - Remedies for breach of contract	20
2	<b>Special Contract :-</b> i) Contract of Bailment and Pledge - Meaning, Duties and Rights of Bailor and Bailee. ii) Contract of Agency - Definition- Creation - Termination - Rights and Duties of Agent and Principal.	15
3	<b>Sale of Goods Act</b> Meaning - Formation of contract of sale - Sale and Agreement to Sell - Condition and Warranties - Transfer of Property in Goods - Performance of Contract of sale - Unpaid Seller	15
4	<b>Consumer Protection Act :-</b> Definition of consumer - Consumer Complaint - Complainant - Consumer Dispute- Consumer Dispute Redressal Agencies.	10

Learning Resources
1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi. 2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.- 3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow. 4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi. 5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi. 6. Chandha P. R. - Business Law, Galgotia, New Delhi. 7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi. 8. Bhulchandani S. - Business Law, Himalaya Publishing House. 9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

**Course Outcome:**

After Completion of this Course student should be able to apply the gained knowledge of laws in the day to day life

**B.Com-III**  
**Business Regulatory Framework-II**  
**(w.e.f June2025)**

Semester	-VI	Total Credit	04
Course Code	Core Course-	Credit Pattern	L-60, T- 40Marks
Course Title	Business Regulatory Framework Paper –II		

Course Objectives	
1	To create legal awareness
2.	To give exposure to various Laws and Acts which have impact on business and industry

Module	Content	Teaching Hrs
1	<b>The Companies Act, 1956 :-</b> Concept and Classification of Company - Features of Different types of Companies - Procedure of incorporation - Memorandum of Association - Articles of Association - Prospectus - Shares - Share Capital - Management of Companies - Qualifications and appointment of Directors - Removal of Directors - Arbitration and Compromise - Winding up of Company.	20
2	<b>The Securities And Exchange Board of India Act, 1992 :-</b> Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub - Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities.	15
3	<b>Information Technology Act, 2000 :-</b> Introduction - Objects - Internet - Privacy - Pornography - e-Commerce - Digital Signiture - Cybeur Crimes - Legal Provisions relating to Cyber Crimes. (basic idea)	10
4	<b>Intellectual Property Rights :-</b> Trademarks - Patents - copyrights – Registration of Designs (Only Concepts) Right To Information Act, 2005 :- Nature - Scope of RTI - Legal provisions under RTI	15

Learning Resources
1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi. 2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.- 3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow. 4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi. 5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi. 6. Chandha P. R. - Business Law, Galgotia, New Delhi. 7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi. 8. Bhulchandani S. - Business Law, Himalaya Publishing House. 9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing

**Course Outcome:**



After Completion of this Course student should be able to apply the gained knowledge of laws in the day to day life

<b>Nature of Question Paper Question</b>	<b>Nature of Question</b>	<b>Marks</b>
Question No1	Short Answers (Any 2 out of 3 )	10
Question No 2	A) Essay type Question  OR B) Essay type Question	10
Question No 3	A) Essay type Question  OR B) Essay type Question	10
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks	<b>40</b>	
Internal Evaluation Marks	<b>10</b>	
Total Marks	<b>50</b>	

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Shri Acharyaratna Deshbhooshan Shikshan Prasarak Mandal, Kolhapur  
Mahavir Mahavidyalaya, Kolhapur (Autonomous)  
Affiliated to Shivaji University, Kolhapur



**Syllabus for NEP 1.0 Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>V</b>
<b>Course Code</b>	
<b>Course Name</b>	
<b>Course Title</b>	<b>Modern Management Practices Paper I</b>
<b>Paper No.</b>	<b>V</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025– 26 onwards)

Subject to the revisions & modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur (Autonomous)**  
**Affiliated to Shivaji University, Kolhapur**

<b>A) Primary Information:</b>			
Programme	<b>Bachelor of Commerce (NEP 1.0)</b>		
Part	<b>III</b>	Semester	<b>V</b>
Course		Course Code	
Paper No.		Course Type	<b>Semester</b>
Total Marks	<b>## Marks</b>	Implementation	<b>2023-24</b>
Total Credits	<b>04</b>	Contact Hours	<b>04 / Week</b>
Course Title	<b>Modern Management Practices</b>		

<b>B) Course Objectives:</b>	
i)	To make students familiar with the modern management practices being used by the corporate world.
ii)	To acquaint the students the importance and applicability of various modern management practices.
<b>C) Course Syllabi:</b> (CR = Credits / IH: Instructional Hours)	

<b>Modules</b>	<b>CR</b>	<b>IH</b>
<input type="checkbox"/> <b>Module I : Contribution to Modern Management Practice</b> <input type="checkbox"/> 1.1 Concept of Modern Management <input type="checkbox"/> 1.2 Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation <input type="checkbox"/> 1.3 Contribution of C.K. Prahalad : The Fortune at the Bottom of the Pyramid. <input type="checkbox"/> 1.4 Michael Porter : competitive advantage.	01	15
<input type="checkbox"/> <b>Module II :Corporate Governance and Corporate social responsibility (CSR):</b> <input type="checkbox"/> 2.1. Corporate Governance: concept definition of Corporate Governance <input type="checkbox"/> 2.2 role of board of directors in corporate Governance. <input type="checkbox"/> 2.3 Role of shareholders and auditors in corporate Governance <input type="checkbox"/> 2.4 Corporate social responsibility: concept of social responsibility, Areas of social responsibilities	01	15
<input type="checkbox"/> <b>Module III : Knowledge Management And Disaster Management</b> <input type="checkbox"/> 3.1 concept and meaning of Knowledge Management <input type="checkbox"/> 3.2 Process of Knowledge Management and components of KM <input type="checkbox"/> 3.3 Disaster Management Concept of Disaster, types of disasters, <input type="checkbox"/> 3.4 Process of disaster prevention plan	01	15
<input type="checkbox"/> <b>Module IV : Customer Relationship Management (CRM) and Supply Chain Management</b> <input type="checkbox"/> 4.1 Customer Relationship Management (CRM) : Concept, <input type="checkbox"/> 4.2 Importance, Elements, Process, e-CRM <input type="checkbox"/> 4.3 Supply Chain Management (SCM): Concept, Importance, Components, Process, <input type="checkbox"/> 4.4 Benefits of SCM	01	15

<b>D) Reference Materials</b>	
<b>D1) Text Books for Reading D2) Books for Reference</b>	
	<ul style="list-style-type: none"> <li><input type="checkbox"/> AzharKazmi: Business Policy and Strategic Management</li> <li><input type="checkbox"/> Stoner, Freeman, Gilbert: Management:</li> <li><input type="checkbox"/> Jwadekar: Management Information System</li> <li><input type="checkbox"/> Mamoria And Mamoria : Business Planning and Policy</li> <li><input type="checkbox"/> R. SatyaRaju, A. Parthsarathy, 'Management: Text and Cases'—PHI Learning Pvt. Ltd. , New Delhi.</li> <li><input type="checkbox"/> Anil Bhat, Arya Kumar, 'Management-Principles, Process and Practices' Oxford University Press.</li> <li><input type="checkbox"/> Dr. C. B. Gupta, 'Organisation Management'.</li> <li><input type="checkbox"/> M.C. Shukla, ' Business Organisation and Management'</li> <li><input type="checkbox"/> Gene Burton and Manab Thakur, ' Management Today: Principles and Practice.'</li> <li><input type="checkbox"/> Peter Drucker, ' The Practice of Management.'</li> <li><input type="checkbox"/> Michel Porter, ' Competitive Advantage.'</li> <li><input type="checkbox"/> C.K. Pralhad and Gary Hamel , 'Competing for Future'</li> <li><input type="checkbox"/> Dr. AzharKazmi, ' Business Policy.'</li> <li><input type="checkbox"/> Deepak Morris, ' Business Ethics.'</li> <li><input type="checkbox"/> Peter Pratley, ' The Essence of Business Ethics.'</li> <li><input type="checkbox"/> R.P. Banerjee, ' Ethics in Business and Management.'</li> <li><input type="checkbox"/> Fernando, A.C." Business Ethics and Corporate Governance".</li> </ul>

<b>E) Suggested methods of Teaching:</b>	
i)	LECTURES , online lectures
ii)	Project , visits
iii)	Book reviews
iv)	Presentations

<b>F) Course Outcomes:</b>		<b>Blooms Taxonomy</b>
CO1	Know contribution of various management Guru's in modern management	
CO2	Know the Corporate Governance and CSR	
CO3	Know the Knowledge management and disaster management	

CO4	Know about Customer Relationship Management and Supply Chain Management	
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**G) Scheme of Course Evaluation**

<b>1.</b>	End Semester Examination (ESE)	40
<b>2.</b>	Continuous Internal Evaluation (CIE)	10
<b>3.</b>	<b>Total Marks</b>	<b>50</b>

**H) Suggested techniques for Continuous Internal Evaluation  
( 10 Marks)**

<b>1.</b>	Home Assignment	
<b>2.</b>	Oral	
<b>3.</b>	Project	
<b>4.</b>	Seminar	10
<b>5.</b>	<b>Total Marks</b>	<b>10</b>

**I) Question Paper Pattern (40 Marks)**

<b>Q. No.</b>	<b>Nature / Type of Question</b>	<b>Marks</b>
<b>1.</b>	Short Answers (Any2 out of 3)	10
<b>2.</b>	A) Eassy type Questions OR B) Eassy type Questions	10
<b>3.</b>	A) Eassy type Questions OR B) Eassy type Questions	10
<b>4.</b>	Short Notes (Any2 out of 3)	10
<b>5.</b>		
<b>6.</b>	<b>Total Marks</b>	<b>40</b>

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**Syllabus for NEP 1.0 Bachelor of Commerce**

<b>Programme</b>	<b>Bachelor of Commerce</b>
<b>Part</b>	<b>III</b>
<b>Semester</b>	<b>VI</b>
<b>Course Code</b>	
<b>Course Name</b>	
<b>Course Title</b>	<b>Modern Management Practices Paper II</b>
<b>Paper No.</b>	<b>VI</b>

**Under the Faculty of Commerce & Management**

(To be introduced from Academic Year 2025– 26 onwards)

Subject to the revisions & modifications made from time to time

**Mahavir Mahavidyalaya, Kolhapur (Autonomous)**  
**Affiliated to Shivaji University, Kolhapur**

<b>A) Primary Information:</b>			
<b>Programme</b>	<b>Bachelor of Commerce</b>		
<b>Part</b>	<b>III</b>	<b>Semester</b>	<b>V</b>
<b>Course</b>		<b>Course Code</b>	
<b>Paper No.</b>		<b>Course Type</b>	<b>Semester</b>
<b>Total Marks</b>	<b>## Marks</b>	<b>Implementation</b>	<b>2025-26</b>
<b>Total Credits</b>	<b>04</b>	<b>Contact Hours</b>	<b>04 / Week</b>
<b>Course Title</b>	<b>Modern Management Practices</b>		

<b>B) Course Objectives:</b>	
i)	To make students familiar with the modern management practices being used by the corporate world.
ii)	To acquaint the students the importance and applicability of various modern management practices.

<b>C) Course Syllabi:</b> (CR = Credits / IH: Instructional Hours)		
<b>Modules</b>	<b>CR</b>	<b>IH</b>
<input type="checkbox"/> <b>Module I : Total Quality Management (TQM) and Quality Standards</b>  <input type="checkbox"/> 1.1 Total Quality Management (TQM) : Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM <input type="checkbox"/> 1.2 Quality Standards: Benchmarking (concept and types) <input type="checkbox"/> 1.3 Six Sigma, (concept and levels) <input type="checkbox"/> 1.4 ISO: 9000, (Importance and elements)	01	15
<input type="checkbox"/> <b>Module II : Japanese and Chinese Management Practice</b>  <input type="checkbox"/> 2.1 Japanese Management: Concept, Characteristics <input type="checkbox"/> 2.2 8 Key Japanese Quality Management techniques <input type="checkbox"/> 2.3 Chinese management: Concept, Characteristics, Chinese Leadership Style, <input type="checkbox"/> 2.4 Difference between Chinese and Western Management	01	15
<input type="checkbox"/> <b>Module III : Emotional and Social Intelligence in Management</b>  <input type="checkbox"/> 3.1 Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, <input type="checkbox"/> 3.2 Advantages and Disadvantages of emotional intelligence, emotional intelligence skills <input type="checkbox"/> 3.3 Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, <input type="checkbox"/> 3.4 Models of emotional and social intelligence	01	15
<input type="checkbox"/> <b>Module IV : Time and Stress Management</b>  <input type="checkbox"/> 4.1 Time Management: Concept, Importance, 4.2 Techniques of Time Management <input type="checkbox"/> 4.3 Stress Management: Meaning of Stress, Causes, Effects, <input type="checkbox"/> 4.4 Techniques of stress management	01	15

<b>D) Reference Materials</b>
<b>D1) Text Books for Reading n D2) Books for Reference</b>

	<ul style="list-style-type: none"> <li><input type="checkbox"/> AzharKazmi: Business Policy and Strategic Management</li> <li><input type="checkbox"/> Stoner, Freeman, Gilbert: Management:</li> <li><input type="checkbox"/> Jwadekar: Management Information System</li> <li><input type="checkbox"/> Mamoria And Mamoria : Business Planning and Policy</li> <li><input type="checkbox"/> R. SatyaRaju, A. Parthsarathy, 'Management: Text and Cases'—PHI Learning Pvt. Ltd. , New Delhi.</li> <li><input type="checkbox"/> Anil Bhat, Arya Kumar, 'Management-Principles, Process and Practices' Oxford University Press.</li> <li><input type="checkbox"/> Dr. C. B. Gupta, 'Organisation Management'.</li> <li><input type="checkbox"/> M.C. Shukla, ' Business Organisation and Management'</li> <li><input type="checkbox"/> Gene Burton and Manab Thakur, ' Management Today: Principles and Practice.'</li> <li><input type="checkbox"/> Peter Drucker, ' The Practice of Management.'</li> <li><input type="checkbox"/> Michel Porter, ' Competitive Advantage.'</li> <li><input type="checkbox"/> C.K. Pralhad and Gary Hamel , 'Competing for Future'</li> <li><input type="checkbox"/> Dr. AzharKazmi, ' Business Policy.'</li> <li><input type="checkbox"/> Deepak Morris, ' Business Ethics.'</li> <li><input type="checkbox"/> Peter Pratley, ' The Essence of Business Ethics.'</li> <li><input type="checkbox"/> R.P. Banerjee, ' Ethics in Business and Management.'</li> <li><input type="checkbox"/> Fernando, A.C." Business Ethics and Corporate Governance".</li> </ul>
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<b>E) Suggested methods of Teaching:</b>	
i)	LECTURES , online lectures
ii)	Project , visits
iii)	Book reviews
iv)	Presentations

<b>F) Course Outcomes:</b>		<b>Blooms Taxonomy</b>
CO1	1. To impart knowledge of total quality management	
CO2	1. To understand the Japanese and Chinese Management Practices	
CO3	1. To know the concept of Event and Performance Management	



CO4	1. To understand the concept of time and stress management	
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<b>G) Scheme of Course Evaluation</b>		
<b>1.</b>	End Semester Examination (ESE)	40
<b>2.</b>	Continuous Internal Evaluation (CIE)	10
<b>3.</b>	<b>Total Marks</b>	<b>50</b>

<b>H) Suggested techniques for Continuous Internal Evaluation ( 10 Marks)</b>		
<b>1.</b>	Home Assignment	
<b>2.</b>	Oral	
<b>3.</b>	Project	10
<b>4.</b>	Seminar	
<b>5.</b>	<b>Total Marks</b>	<b>10</b>

<b>I) Question Paper Pattern (40 Marks)</b>		
<b>Q. No.</b>	<b>Nature / Type of Question</b>	<b>Marks</b>
<b>1.</b>	Short Answers (Any2 out of 3)	10
<b>2.</b>	A) Eassy type Questions OR B) Eassy type Questions	10
<b>3.</b>	A) Eassy type Questions OR B) Eassy type Questions	10
<b>4.</b>	Short Notes (Any2 out of 3)	10
<b>5.</b>		
<b>6.</b>	<b>Total Marks</b>	<b>40</b>

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