



SAVITRIBAI PHULE PUNE UNIVERSITY  
FACULTY OF COMMERCE & MANAGEMENT  
(COMMERCE)

Structure and Syllabus for  
S.Y. B.Com. Degree Program  
As per National Education Policy-2020

w.e.f. June-2025  
(Academic Year 2025-2026)

Board of Studies and Name of the Chairman / Coordinator

Sr. No.	Name of the BOS	Name of the Chairman / Coordinator
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1	Accountancy	Dr. Manohar Sanap
2	Cost & Works Accounting	Dr. Sunita Dakle
3	Business Administration	Dr. Yashodhan Mithare
4	Marketing	Prin. Dr. Anwar Shaikh
5	Business Practices	Dr. Archana Vikhe
6	Business Laws	Dr. Shivaji Takalkar
7	Banking, Finance and Insurance	Dr. Kishor Nikam
8	Statistics and Computer Applications	Prin. Dr. Nitin Ghorpade
9	Business Economics	Dr. Dipak Powdel

**1. B. Com. Program will be offered in Eight Major Specializations:**

- a) B. Com in Accountancy and Taxation
- b) B. Com in Cost and Management Accounting
- c) B. Com in Business Administration
- d) B. Com in Marketing
- e) B. Com in Business Practices and Cooperation
- f) B. Com in Banking, Finance and Insurance
- g) B. Com in Business Laws
- h) B. Com in Business Mathematics, Statistics and Analytics

**2. Teaching Methodology:**

The Teacher can use the following Methods as Teaching Methodology:

- a) Class Room Lectures
- b) Lectures in the Laboratories
- c) Guest Lectures of Professionals, Industry Experts etc.
- d) Use of ICT
- e) Visits to various Professionals Units, Companies and Business / Industry Units
- f) Group Discussion
- g) Use of e-Contents
- h) Analysis of Case Studies/Reports

**3. Methods of Evaluation, Passing, and Evaluation Criteria:**

The evaluation of students will be done on Three Times during each Semester:

- a. Continuous Internal Assessment
  - b. Practical / Project Examination (If applicable)
  - c. Semester End Examination
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- a) Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:
    - 1) Offline Written Examination
    - 2) Power Point Presentations
    - 3) Assignments
    - 4) Open Book Test
    - 5) Offline MCQ Test
    - 6) Group Discussion
    - 7) Analysis of Case Studies
  - b) For Theory Examination / Practical Examination / Project Examination will be conducted as per the directives given by the Board of Studies and issued by the University.
  - c) For Semester End Theory Examination, question papers will be set for Seventy Percent of the Total Marks allotted for the course. The University will conduct this Examination.



SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE  
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)  
Structure and Subject Codes for S.Y. B.Com. Sem-III as per NEP-2020 w.e.f. Academic Year: 2025-2026

**Credit Distribution and Courses Structure of Semester-III of S.Y. B.Com.**

Sr. No.	Verticals	Credits	Course Code	Name of the Subject	Name of the Board of Studies	No. of Lectures in a Week (Clock Hours)
Major Mandatory Subjects (6 Credits)						
I) Accountancy and Taxation						
1	MJ	4		Corporate Accounting-I	Accountancy	4
2	MJ	2		Forensic Accounting and Fraud Detection-I	Accountancy	2
II) Cost and Management Accounting						
3	MJ	4		Corporate Accounting-I	Accountancy	4
4	MJ	2		Methods of Costing-I	Cost & Works Accounting	2
III) Business Administration						
5	MJ	4		Corporate Accounting-I	Accountancy	4
6	MJ	2		Enterprise Management System-I	Business Administration	2
IV) Marketing						
7	MJ	4		Corporate Accounting-I	Accountancy	4
8	MJ	2		Services of Marketing	Marketing	2

V) Business Practices and Cooperation						
9	MJ	4		Corporate Accounting-I	Accountancy	4
10	MJ	2		Entrepreneurship Scenario and Institutional Support	Business Practices	2
VI) Banking, Finance and Insurance						
11	MJ	4		Corporate Accounting-I	Accountancy	4
12	MJ	2		Indian Banking System-I	Banking, Finance and Insurance	2

VII) Business Laws						
13	MJ	4		Corporate Accounting-I	Accountancy	4
14	MJ	2		Consumer Protection Law-I	Business Laws	2
VIII) Business Mathematics, Statistics and Analytics						
15	MJ	4		Corporate Accounting-I	Accountancy	4
16	MJ	2		Operations Research-I	Statistics & Computer Applications	2
Minor Subject (4 Credits)						
17	MN	4		Micro Economics	Business Economics	4
Generic OR Open Elective Subjects (OE) (2 Credits)						
18	OE	2		To be selected from the OE Baskets of Faculty of Science & Technology and Faculty of Humanities	BoS of Faculty of Science & Technology and Faculty of Humanities	2

Vocational and Skill Enhancement Courses (VSEC) (2 Credits)						
19	VSC	2		Computerized Accounting-I	Accountancy	4 per Batch of 20 Students
Ability Enhancement Courses (AEC), Indian Knowledge System (IKS) and Value Education Courses (VEC) (4 Credits)						
Modern Indian Languages-I						
20	AEC	2		Marathi-I OR	Marathi	2
		2		Hindi-I OR	Hindi	2
		2		Sanskrit-I OR	Sanskrit	2
		2		Urdu-I OR	Urdu	2
		2		Gujarati-I OR	Gujarati	2
		2		Kannad-I OR	Kannad	2
		2		Sindhi-I	Sindhi	2
21	IKS (Major Related)	2		Ancient Accounting Systems in India	Accountancy	2
		2		Costing Systems in Ancient India	Cost and Works Accounting	2
		2		Indian Ethical and Value Based Management	Business Administration	2
		2		Marketing Practices in Ancient India	Marketing	2
		2		Business Practices in Ancient India	Business Practices	2
		2		Ancient Banking Systems in India	Banking, Finance and Insurance	2
		2		Judicial Systems in Ancient India	Business Laws	2
		2		Ancient and Modern Statistics in India	Statistics & Computer Applications	2
Field Projects / Internship / Apprenticeship / Community Engagement and Service corresponding to the Major (Core) Subject, Co-curricular Courses (CC) and Research Project (4 Credits)						
22	CC	2		Health and Wellness OR	Co-Curricular Department	2

		2	Yoga Education OR		2
		2	Sports and Fitness OR		2
		2	Cultural Activities OR		2
		2	NSS (National Service Scheme) OR		2
		2	NCC (National Cadet Corps) OR		2
		2	Cultural Activities		2
23	FP	2	Field Project in Accountancy and Taxation	Accountancy	4
		2	Field Project in Cost and Management Accounting	Cost and Works Accounting	4
		2	Field Project in Business Administration	Business Administration	4
		2	Field Project in Marketing	Marketing	4
		2	Field Project in Business Practices and Cooperation	Business Practices	4
		2	Field Project in Banking, Finance and Insurance	Banking, Finance and Insurance	4
		2	Field Project in Business Laws	Business Laws	4
		2	Field Project in Business Mathematics, Statistics and Analytics	Statistics & Computer Applications	4
Total Credits		22			

Abbreviation: MJ: Major, MM: Major Mandatory, ME: Major Elective, MN: Minor, GE / OE: Generic Elective / Open Elective, VSEC: Vocational Skill Enhancement Course, VSC: Vocational Skill Course, SEC: Skill Enhancement Course, AEC: Ability Enhancement Course, VEC: Value Education Course, IKS: Indian Knowledge System, CC: Co-Curricular Courses, FP: Field Project, CEP: Community Engagement Project, OJT: On Job Training, RP: Research Project, T-Theory, P-Practical etc.



## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Corporate Accounting-I

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Corporate Accounting-I	4	4

### Course Objectives:

1. To understand the importance of apportionment of profits between Pre and Post incorporation Period and prepare Profit and Loss Account to ascertain the Pre and Post Incorporation Period Profit or Loss.
2. To learn the need for reconstruction of a company, modes of internal reconstruction, accounting treatment and prepare Financial Statements of Company as per Schedule-III after internal reconstruction
3. To explain the statutory provisions regarding preparation of Company's Financial Statements as per Schedule-III, modes of making different adjustments, and preparation of Financial Statements of Company.
4. To learn meaning of liquidation, its consequences, and prepare the Statement of Account such as Liquidator's Final Statement of Account, Statement of Affairs and Deficiency/Surplus Account.

Unit	Title and Contents	No. of Lectures
1	Profit or Loss Prior to Incorporation: 1.1 Meaning of Profit or Loss Prior to Incorporation 1.2 Treatment of Loss Prior to Incorporation 1.3 Use of Pre-Incorporation Profits 1.4 Cut-Off Date for Pre and Post Incorporation Profits 1.5 Basis of Apportionment 1.6 Numerical Problems	15
2	Internal Reconstruction: 2.1 Meaning of Reconstruction, External Reconstruction, Internal Reconstruction 2.2 Reconstruction Schemes: Basic Assumptions, Steps for Reconstruction Scheme: Estimation of Loss, Writing-Off the Loss, Compensating the Parties, Arrears of Preference Dividend, Additional Working Capital, Funds for Fixed Assets, Internal Vs. External Reconstruction Scheme 2.3 Alteration of Share Capital 2.4 Reduction of Share Capital 2.5 Surrender of Shares 2.6 Dissenting Shareholders 2.7 Accounting Entries or Accounting Treatment	15

	2.8 Numerical problems on Preparation of Balance Sheet as per Part-I of Schedule-III after Internal Reconstruction	
3	Financial Statements of Company: 3.1 Preparation of Financial Statements of Company 3.2 Financial Statements and Types of Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity	15
	3.3 Provisions as to preparation of Financial Statements: Basic provisions as per Section 129, Authentication of Financial Statements, Auditor's Report, Financial Year, Companies Act 2013 and Accounting Standards, National Financial Reporting Authority, Board of Directors' Report, The Directors' Responsibility Statement, Penalty 3.4 Applicability of Schedule-III: Prescribed Format of Balance Sheet and Statement of Profit and Loss as per Part-I & II of Schedule-III and General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss 3.5 Ind AS-1: Presentation of Financial Statements and Schedule-III 3.6 Numerical Problems on Financial Statements of Company i.e. Balance Sheet, and Statement of Profit and Loss as per Part-I & II of Schedule-III including all adjustments	
4	Liquidation of Company: 4.1 Meaning of Liquidation or Winding up 4.2 Mode of Liquidation or Winding up 4.3 Consequences of Liquidation or Winding up 4.4 Preferential Payments / Order of Payments 4.5 Liquidator: Powers and Duties 4.6 Liquidator's Final Statement of Account 4.7 Receiver for Debenture Holders 4.8 List 'B' Contributories 4.9 Statement of Affairs and List-H: Deficiency or Surplus Account 4.10 Numerical Problems	15

Course Outcomes: After completion of the course, students will be able to:

- 1) Understand the concepts of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

- 2) Apply the knowledge of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 3) Analyse the effects of accounting treatments of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 4) Evaluate the impact of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 5) Create an accounting of the Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.
- 6) Remember the accounting treatment of Pre and Post of Incorporation Period, Internal Reconstruction, Statutory provisions regarding preparation of Financial Statements of Company, and Liquidation.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
<ol style="list-style-type: none"> <li>1. Corporate Accounting, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>2. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand &amp; Sons (Educational Publishers), New Delhi.</li> <li>3. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi</li> <li>4. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi</li> <li>5. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi</li> <li>6. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi</li> <li>7. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi.</li> <li>8. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>9. Accountancy Volume-1 &amp; 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata.</li> <li>10. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand &amp; Sons, New Delhi.</li> <li>11. Advanced Accountancy Volume-I &amp; II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>12. Advanced Accounts Volume-I &amp; II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi.</li> <li>13. Study Materials of ICAI, ICSI, ICMA</li> <li>14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary</li> </ol>
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (30 Marks): Refer Point No. 3(a)
External Assessment (70 Marks)

**Question Paper Pattern for External Examination Instructions:**

- 1) Question No. 1 and 6 are Compulsory.
- 2) Attempt any Three Questions from Que. No. 2 to 5.

Q. 1: Fill in the Blanks	= 06 Marks
Q. 2: Numerical Problem on Unit-1	= 18 Marks
Q. 3: Numerical Problem on Unit-2	= 18 Marks
Q. 4: Numerical Problem on Unit-3	= 18 Marks
Q. 5: Numerical Problem on Unit-4	= 18 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

**Class: S.Y. B.Com. Sem-III**

**Subject: Forensic Accounting and Fraud Detection-I**

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Forensic Accounting and Fraud Detection-I	2	2

**Objectives:**

1. To understand the concept and meaning of Forensics, Forensic Accounting, Fraud, and Investigation.
2. To overview of Theories and Vulnerabilities of Fraud and gain knowledge of FAIS.
3. To learn the nature and types of frauds and their impact on victims
4. To understand preventive measures and mitigation techniques that can be adopted to minimize or avoid particular type of fraud.

5. To learn various steps involved in the process of forensic investigation.

Unit	Title and Contents	No. of Lectures
1	<p>Introduction and Basic Concepts:</p> <p>1.1 Meaning: Forensics, Forensic Accounting, Fraud and Investigations, Difference between Audit, Forensics and Investigations, Key Elements of Forensic and Investigation</p> <p>1.2 Roles &amp; Responsibilities of Stakeholders: Meaning of Stakeholder, Roles and Responsibilities of Stakeholders</p> <p>1.3 Theories and Vulnerabilities of Fraud: Fraud Triangle and its Characteristics, Fraud Diamond: Fraud Diamond and its Characteristics or Traits, Fraud Pentagon: Fraud and its aspects, Fraud Scale, Fraud Circle</p> <p>1.4 Introduction to Forensic Accounting and Investigation Standards (FAIS): Forensic Accounting and Investigation Standards (FAIS), Framework governing Forensic Accounting and Investigations: Key Components of the Framework, Objectives of the Framework, The Basic Principles (Attributes and Performance) of FAIS, Introduction to Forensic Accounting and Investigation Standards (FAIS): Guidance, STANDARDS ON KEY CONCEPTS (100 SERIES): FAIS 110 on Nature of Engagement, FAIS 120 on Fraud Risk, FAIS 130 on Laws and Regulations, and FAIS 140 on Applying Hypotheses, STANDARDS ON ENGAGEMENT MANAGEMENT (200 SERIES): FAIS 210 on Engagement Objectives, FAIS 220 on Engagement Acceptance and Appointment, FAIS 230 on Using the Work of an Expert, FAIS 240 on Engaging with Agencies, and FAIS 250 on Communication with Stakeholders, STANDARDS ON EXECUTING ASSIGNMENTS (300 SERIES): FAIS 310 on Planning the Assignment, FAIS 320 on Evidence and Documentation, FAIS 330 on Conducting Work Procedures, FAIS 340 on Conducting Interviews, FAIS 350 on Review and Supervision, and FAIS 360 on Testifying before a Competent Authority, STANDARDS ON SPECIALISED AREAS (400 SERIES): FAIS 410 on Applying Data Analysis, FAIS 420 on Evidence Gathering in Digital Domain, and FAIS 430 on Loans or Borrowings, STANDARDS ON REPORTING (500 SERIES): FAIS 510 on Reporting Results, STANDARDS ON QUALITY CONTROL (600 SERIES): FAIS 610 on Quality Control</p>	15

2	<p>Nature and Types of Frauds, and Process of Forensic Investigation:</p> <p>2.1 Nature and Types of Frauds:</p> <p>2.1.1 Categories of Frauds: Background, Main Categories of Fraud, Fraud Types, Impact of Fraud Types and Measures to prevent Frauds</p> <p>2.1.2 Nature of Frauds: Nature of Frauds and its Forms-Banking Fraud, Corporate Fraud, Insurance Fraud, Securities Fraud, Consumer Fraud, and Intellectual Property Fraud</p> <p>2.1.3 Occupational Fraud-Fraud Tree: Background, Categories of Occupational Fraud: Assets Misappropriation and its Types, Financial Statement Fraud and its Types, and Corruption and its Types</p> <p>2.1.4 Specialised Areas/Schemes of Fraud</p> <p>2.1.5 Cyber Fraud/Crime: Background, Nature of Cyber Fraud/Crime, Impact of Cyber Fraud/Crime, Types of Cyber Crime, Measures to prevent Cyber Crime</p> <p>2.1.6 Fraud Mechanism: Background, Fraud Mechanism under certain arrangements and preventive Measures</p> <p>2.2 Process of Forensic Investigation:</p> <p>2.2.1 Initialization and Defining Mandate</p> <p>2.2.2 Define Plan and Gather Expertise</p> <p>2.2.3 Gathering Relevant Evidence</p> <p>2.2.4 Perform the Analysis</p> <p>2.2.5 Reporting</p>	15
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Course Outcome: After Completion of the course, student will be able to:

1. Remember the concept and meaning of Forensics, Forensic Accounting, Fraud, and Investigation.
2. Analyse of Theories and Vulnerabilities of Fraud and gain knowledge of FAIS.
3. Understand the nature and types of frauds and their impact on victims.
4. Apply preventive measures and mitigation techniques that can be adopted to minimize or avoid particular type of fraud.
5. Remember various steps involved in the process of forensic investigation.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

1) Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley, John Wiley & Sons, 2023 2) Forensic Accounting and Fraud Examination, Jay Leiner, Instructor, Prof George Richard Young, William Hopwood, Professor, McGraw-Hill Education, 2011 3) Bharat's Forensic Accounting & Corporate Fraud Investigation- 2025 Edition by CA. Arvind Tuli, Bharat Law House 4) Financial Investigation and Forensic Accounting by George A. Manning, Routledge Publisher 5) Forensic Accounting and Financial Statement Fraud, Volume I: Fundamentals of Forensic Accounting: 1 by Zabihollah Rezaee, Business Expert Press 6) Forensic Accounting and Financial Statement Fraud, Volume II: Forensic Accounting Performance: 2 by Zabihollah Rezaee, Business Expert Press 7) Red Flags Compendium Practical Case Studies in Forensic Accounting & Corporate Fraud Investigation by CA. Kamal Garg, Bharat Law House Pvt. Ltd. 8) Forensic Accounting, Fraud Investigation And Fraud Analytics by Adil Khan, Adil Khan Publisher
9) Forensics Accounting by Sikander Sultan, Expert of Course Publishing 10) Taxmann's Forensic Foreight (Case-Based Perspective on Forensic Accounting Standards) By Dr. (CA) Durgesh Pandey Edition 2024 11) Students Handbook on Forensic Accounting by Apurva Joshi, Riskpro Publication 12) Students Handbook on Forensic Accounting by Apurva Joshi, Lulu.com 13) Bharat's New Era of Forensic Accounting by CA Jyoti Baxi 14) Study Materials of Chartered Accountants Program by ICAI, New Delhi 15) Study Materials of Cost and Management Accountants by ICMA, Kolkata 16) Study Materials of Company Secretary by ICSI, New Delhi 17) Journal of Chartered Accountants by ICAI, New Delhi 18) Journal of Chartered Accountants by ICMA, Kolkata 19) Journal of Chartered Accountants by ICSI, New Delhi
<b>Scheme of Examination</b>
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
<p style="text-align: center;">Question Paper Pattern for External Examination Instructions:</p> 1) Question No. 1 is Compulsory. 2) Attempt any two questions from Question No. 2 to 4  Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 15 Marks Q. 3: Theory Question on Unit-2 = 15 Marks Q. 4: Short Notes on all Units (Any 3 out of 4) = 15 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)





## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Methods of Costing-I

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Methods of Costing-I	2	2

Course Objectives:

1. To introduce the various Methods of Costing.
2. To understand the Applications of Job Costing and Contract Costing.

Unit	Title and Contents	No. of Lectures
1	Introduction to Methods of Costing: 1.1 Introduction, Need for Methods of Costing, Methods of Costing. 1.2 Job Costing: Introduction, Meaning, Features, Application, Advantages and Limitations, Job Cost Card or Sheet 1.3 Numerical problems on Job Costing including Estimated Cost Sheet 1.4 Batch Costing: Introduction, Meaning, Features, Application, Advantages and Disadvantages 1.5 Difference between Job and Batch Costing 1.6 Numerical problems on Batch Costing	15
2	Contract Costing: 2.1 Introduction, Meaning, Features, Types of Contracts 2.2 Important Terms: Cost of Work Certified or Value of Work Certified, Cost of Work Uncertified, Work-In-Progress, Retention Money, Notional Profit, Estimated Profit, Escalation Clause etc. 2.3 Profit on Incomplete Contract 2.4 Numerical problems on Contract Costing including preparation of Contract Account, Profit and Loss Account, and Balance Sheet	15

Course Outcome: After completion of the course, students will be able to:

1. Remember the concepts related to Methods of Costing.
2. Understand the application of Cost Accounting in different manufacturing industries.
3. Apply the skills of Cost Accounting in different manufacturing industries.
4. Analyse the reasons leading to increase in cost of Job and Contract.
5. Evaluate the estimated and actual cost for a job and contract.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2. Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
9. Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
10. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
11. Cost and Management Accounting, Inamdar S. M., Everest Publishing House
12. Study Materials of Chartered Accountants Program by ICAI, New Delhi
13. Study Materials of Cost and Management Accountants by ICMA, Kolkata
14. Study Materials of Company Secretary by ICSI, New Delhi
15. Journal of Chartered Accountants by ICAI, New Delhi
16. Journal of Chartered Accountants by ICMA, Kolkata
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination Instructions:
1. Question No. 1 is Compulsory.
2. Attempt any two questions from Question No. 2 to 4.
Q. 1: Fill in the Blanks = 05 Marks
Q. 2: Numerical Problem on Unit-1 = 15 Marks
Q. 3: Numerical Problem on Unit-2 = 15 Marks
Q. 4-A) Theory Question on Unit-1 = 08 Marks
Q. 4-B) Theory Question on Unit-2 = 07 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

### Subject: Enterprise Management System-I

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Enterprise Management System-I	2	2

#### Course Objectives:

1. To understand the fundamentals of startup businesses, including planning, financing, and growth strategies.
2. To develop practical skills in preparing business plans and managing startup risks effectively.
3. To gain knowledge about various financing options available for startups and approaches for risk mitigation.
4. To explore scaling strategies for startups to achieve sustainable growth.
5. To understand the fundamentals, components, and implementation of Management Information Systems (MIS).
6. To analyse the importance of Business Intelligence (BI) and Data Analytics in strategic decisionmaking.
7. To recognize cybersecurity challenges and understand ethical considerations related to MIS.

Unit	Title and Contents	No. of Lectures
1	Management of Startup Business 1.1 Introduction to Startups 1.2 Business Planning and Strategy 1.3 Startup Financing and Risk Management 1.4 Growth and Scaling Strategies	15

2	Management Information System (MIS) 2.1 Introduction to MIS, its Types, Functions, Applications, Features, Characteristics, Benefits and Limitations 2.2 MIS Components and Implementation 2.3 Business Intelligence and Data Analytics 2.4 Cybersecurity and Ethical Aspects of MIS	15
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Course Outcome: After Completion of the course, student will be able to:

1. Define and explain the concept and lifecycle of startups.
2. Prepare basic business plans and develop strategies for startup success.
3. Identify various sources of startup funding and apply risk management techniques.
4. Suggest growth and scaling strategies for new business ventures.
5. Explain the role and significance of Management Information Systems (MIS) in modern organizations.
6. Describe the components and implementation process of MIS.
7. Apply Business Intelligence (BI) tools and basic data analytics techniques for business insights.
8. Analyse cybersecurity threats and propose ethical practices in information management.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

1. Bagchi, S. (2012). The High-Performance Entrepreneur: Golden Rules for Success in Today's World. Penguin India.
2. Dey, B., & Ghosh, P. (2020). Management Information Systems: A Managerial Perspective. McGraw Hill India.
3. Rao, M. S. (2015). Emotional Intelligence and Leadership: A Practical Guide. Pearson India.
4. Nair, G. (2018). Lean Management: Concepts and Applications. Himalaya Publishing House.
5. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Publishing.
6. Laudon, K. C., & Laudon, J. P. (2020). Management Information Systems: Managing the Digital Firm. Pearson.
7. Goleman, D. (1995). Emotional Intelligence: Why It Can Matter More Than IQ. Bantam Books.
8. Liker, J. K. (2004). The Toyota Way: 14 Management Principles from the World's Greatest Manufacturer. McGraw-Hill.
9. Startup India (Govt. of India Initiative) – <https://www.startupindia.gov.in/> - Provides government policies, startup schemes, funding opportunities, and resources.
10. Harvard Business Review - Startups – <https://hbr.org/topic/startups> - Articles on startup strategy, business models, and leadership.
11. Y Combinator Startup Library – <https://www.ycombinator.com/library> - Guides, case studies, and videos on launching and scaling startups.
12. Investopedia - Startup Funding & Finance – <https://www.investopedia.com/terms/s/startup.asp> - Explains startup funding options, financial planning, and risk assessment.
13. MIS & ERP Concepts (Tutorials Point) – [https://www.tutorialspoint.com/management\\_information\\_system/](https://www.tutorialspoint.com/management_information_system/) - Covers MIS fundamentals, ERP systems, and business intelligence.
14. MIT Sloan - Digital Transformation & MIS – <https://mitsloan.mit.edu/LearningEdge/CaseDocs.aspx> - Case studies on MIS applications in business.
15. IBM - Artificial Intelligence & Big Data in MIS – <https://www.ibm.com/analytics/datascience> - Insights into how AI and Big Data are transforming MIS.
16. Cybersecurity & Data Privacy (CISCO Security Reports) – <https://www.cisco.com/c/en/us/products/security/security-reports.html> - Reports on cybersecurity risks, data privacy, and ethical concerns in

#### Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

Question Paper Pattern for External Examination Instructions:	
1) Question No. 1 is Compulsory.	
2) Attempt any Two Questions from Question No. 2 to 4.	
Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	

### Subject: Service Marketing

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Service Marketing	2	2

#### Course Objectives:

1. To provide an introduction about Services Marketing
2. To offer Fundamental knowledge on Services Marketing
3. To build connections between commerce, business, and marketing principles.
4. To equip students with practical skills for applying marketing knowledge effectively in real-world scenarios.

Unit	Title and Contents	No. of Lectures
1	Introduction to Services Marketing: 1.1 Introduction, Meaning and Definition of Service Marketing 1.2 Examples Services Marketing 1.3 Nature of Service Marketing 1.4 Scope of Service Marketing 1.5 Important of Service Marketing 1.6 Challenges and Opportunities of Service Marketing 1.7 Customer Relationship Marketing 1.8 Understanding customer needs and expectations 1.9 Strategic responses to the intangibility of service performances	15

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

2	<b>Pricing &amp; Promotion Strategies for Services:</b> 2.1 Service Pricing: 2.1.1 Establishing monetary pricing objectives 2.1.2 Foundations of pricing objectives 2.1.3 Pricing and demand 2.1.4 Putting service pricing strategies into practice 2.2 Service Promotion: 2.2.1 Role of marketing communication 2.2.2 Implication for communication strategies 2.2.3 Setting communication objectives 2.2.4 Marketing communication mix 2.2.5 Marketing plans for services	15
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Course Outcome: After Completion of the course, student will be able to:

1. Understand the Services of the marketing and Pricing & Promotion strategies for services.
2. Apply practical knowledge by enhancing skills in key concepts such as customer relation marketing
3. Understand the Service promotion and role of marketing communication.
4. Acquire knowledge about recent trends and innovations in the marketing field.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
<ol style="list-style-type: none"><li>1. Marketing Management, Philip Kotler, Pearson Publication</li><li>2. Principles of Marketing, Philip Kotler, Pearson Publication</li><li>3. Sales and Distribution Management, Tapan K Panda, Oxford Publication</li><li>4. Retail Management, Gibson Vedamani, Jayco Publication</li><li>5. Principles of Marketing, 19<sup>th</sup> Edition - Pearson by Philip Kotler, Gary Armstrong, Sridhar Balasubramanian and Prafulla Agnihotri</li><li>6. Fundamentals of Marketing 2Ed 2021 by Paul Baines, Oxford</li><li>7. Fundamentals of Marketing Management by Mankeshya Saini, Dr. Soumya P, Dr. Daphne Fernandes, Dr. Sanjay Kumar Barik, Dr. S. Saravanah, Redshine Publication</li><li>8. Fundamentals of Marketing Management by Dr Kiran Kumar, Agrawal, Dr Shouvik Sanyal, Dr Lalit Goyal, Dr Poonam Kakkad, Book Rivers</li><li>9. Marketing Management, 16e Paperback, G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Cherney, Jagdish N. Sheth</li><li>10. Marketing Paperback – Import, by Paolo Antonetti, Paul Baines, Sara Rosengren, Oxford University Press</li></ol>
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)

Question Paper Pattern for External Examination Instructions:	
1) Question No. 1 is Compulsory.	
2) Attempt any Two Questions from Question No. 2 to 4.	
Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	

#### Subject: Entrepreneurship Scenario and Institutional Support

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Entrepreneurship Scenario and Institutional Support	2	2

#### Objectives:

1. To learn the present entrepreneurship scenario and initiative taken by the government for fostering entrepreneurship in India.
2. To take overview of the government institutions and learn their role and functions for the development of entrepreneurship in India.
3. To learn the need for institutional support and their role or functions or operations for the development of entrepreneurship in India.

Unit	Title and Contents	No. of Lectures
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## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

1	<p>Entrepreneurship Scenario:</p> <p>1.1 Government Initiatives to Foster Entrepreneurship:</p> <p>1.1.1 Make in India and its Key Areas</p> <p>1.1.2 Stand up India and its Key Elements</p> <p>1.1.3 Startup India: Benefits of Startup India and Vital Points pertaining to Startup India</p> <p>1.1.4 Skill India: National Skill Development Corporation</p> <p>1.1.4.1 Schemes and initiatives under Skill India 1.1.4.1.1 Pradhan Mantri Kaushal Kendra</p> <p>1.1.4.1.2 International Skill Training:</p> <p>1.1.4.1.2.1 National Policy on Skill Development and Entrepreneurship 2015: Vision, Mission, Objectives</p> <p>1.1.4.1.2.2 Pre-Departure Orientation Training (PDOT)</p> <p>1.1.4.1.2.3 Technical Intern Training Program</p> <p>1.2 Investment in Physical Infrastructure</p> <p>1.3 Need for Entrepreneurship in India</p> <p>1.4 Bottlenecks in Entrepreneurial Growth</p>	10
2	<p>Government Institutions:</p> <p>2.1 NITI Aayog:</p> <p>2.1.1 Objectives, Features, Functions, and 7 Pillars of NITI Aayog</p> <p>2.1.2 Verticals of NITI Aayog: Sustainable Development Goal Vertical (SDG): Vision, Mission, Core Functions, and other Different Verticals of NITI Aayog</p> <p>2.1.3 Achievements of Project Sath-E</p> <p>2.2 Ministry of Corporate Affairs: Affiliated Offices of Ministry of Corporate Affairs: Serious Fraud Investigation Office, Competition Commission of India and Indian Institute of Corporate Affairs</p> <p>2.3 Insolvency and Bankruptcy Board of India</p>	10
3	<p>Institutional Support to Entrepreneurs:</p>	10

3.1 Need for Institutional Support	
3.2 Institutional Support to Small Entrepreneurs:	
3.2.1 National Small Industries Corporation Limited (NSIC)	
3.2.2 Small Industries Development Organisation (SIDO)	
3.2.3 Small Scale Industries Board (SSIB)	
3.2.4 State Small Industries Development Corporations (SSID)	
3.2.5 Small Industries Service Institutes (SISIs)	
3.2.6 District Industries Centres (DICs)	
3.2.7 Industrial Estates: Types and Objectives	
3.2.8 Specialised Institutions: Central Institutes of Tool Design-Hyderabad, Central Room Training Centres, Central Institute of Hand ToolJalandhar, Institute for Design of Electrical Measuring Instruments (IDEM-Mumbai, National Institute of Entrepreneurship and Small Business Development (NIESBUD)-Noida, National Institute of Small Industries Extension Training (NISIET)-Hyderabad etc.	
3.2.9 Technical Consultancy Organisations (TCOs)	

Course Outcome: After Completion of the course, student will be able to:

1. Remember the entrepreneurship scenario, role and functions of government institutions, and institutional support for the development of entrepreneurship in India.
2. Analyse the entrepreneurship scenario, role and functions of government institutions, and institutional support for the development of entrepreneurship in India.
3. Understand the entrepreneurship scenario, role and functions of government institutions, and institutional support for the development of entrepreneurship in India.
4. Apply the government initiatives, role of government institutions, and need for institutional support for entrepreneurship development in India.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

- 1) Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
- 2) Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
- 3) Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
- 4) Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
- 5) Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill
- 6) Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication
- 7) Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
- 8) Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
- 9) Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
- 10) Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
- 11) Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
- 12) Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 13) Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi

14) Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15) Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16) Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
<b>Scheme of Examination</b>
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
<b>Question Paper Pattern for External Examination</b>
Instructions:
1) Question No. 1 is Compulsory.
2) Attempt any Three Questions from Question No. 2 to 5.
Q. 1: Fill in the Blanks = 05 Marks
Q. 2: Theory Question on Unit-1 = 10 Marks
Q. 3: Theory Question on Unit-2 = 10 Marks
Q. 4: Theory Question on Unit-3 = 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Indian Banking System-I

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Indian Banking System-I	2	2

### Course Objectives:

1. To provide a comprehensive understanding of the evolution and development of the Indian banking system, from ancient times to the post-liberalization era.
2. To familiarize students with the structure and classification of banks in India, including scheduled and non-scheduled banks, and various types of banks based on their services.
3. To impart knowledge about the functioning and significance of the Reserve Bank of India (RBI) as the central banking authority, including its organizational structure and core functions.
4. To enhance understanding of the role of banks in economic development, including their impact on financial inclusion, digital payments, and economic growth.
5. To explain the objectives, credit control instruments, and structure of the monetary policy formulated by the RBI to maintain price stability, economic growth, and financial discipline.
6. To develop awareness about the RBI's initiatives in response to financial crises, particularly its contribution to post-COVID economic recovery and financial stabilization.

Unit	Title and Contents	No. of Lectures
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1	<p>Introduction to Indian Banking System:</p> <p>1.1 Evolution and History of Banking in India:</p> <p>1.1.1 Ancient and Medieval Banking Practices</p> <p>1.1.2 Development during British Rule</p> <p>1.1.3 Nationalization of Banks (1969 and 1980)</p> <p>1.1.4 Post-Liberalisation Reforms (1991 onwards)</p> <p>1.2 Structure &amp; Working of Indian Banking System:</p> <p>1.2.1 Central Bank</p> <p>1.2.2 Public Sector Banks</p> <p>1.2.3 Private Banks (Old and New)</p> <p>1.2.4 Foreign Banks</p> <p>1.2.5 Co-operative Banks (Urban and Rural), RRBs</p> <p>1.2.6 Development Financial Institutions (DFIs) etc.</p> <p>1.3 Classification of Banks on Services Based: Retail Banks, Corporate / Wholesale Banks, Universal Banks, Narrow Banks, and Differentiated Banks (Small Finance Banks, Payment Banks) etc.</p> <p>1.4 Scheduled vs. Non-scheduled Banks</p> <p>1.5 Role and Significance of banks in Economic Development</p>	15
2	<p>Reserve Bank of India (RBI):</p> <p>2.1 Establishment and Evolution of RBI:</p> <p>2.1.1 Establishment of RBI</p> <p>2.1.2 Evolution of RBI ((RBI Act, 1934 Overview, Nationalization of RBI in 1949)</p>	15
	<p>2.2 Organization Structure of RBI: Organization Structure of RBI: Central Board of Directors, Departments and their roles, Regional Offices and their Functions</p> <p>2.3 Objectives of RBI</p> <p>2.4 Functions of RBI: Functions of the Reserve Bank of India (RBI): Monetary Authority, Issuer of Currency, Custodian of Foreign Exchange, Regulator and Supervisor of the Financial System, Developmental Role, Banker to the Government, Banker's Bank, Consumer Protection and Grievance Redressal, Manager of Public Debt and Government Securities, Promotion of Digital Payments and Financial Inclusion, Lender of Last Resort, Research and Data Dissemination etc.</p> <p>2.5 Monetary Policy of RBI:</p> <p>2.5.1 Objectives: Growth, Inflation Control, Stability etc.</p> <p>2.5.2 Credit Control Instruments:</p> <p>2.5.2.1 Quantitative Tools: CRR, SLR, Bank Rate, Repo, Reverse Repo etc.</p> <p>2.5.2.2 Qualitative Tools – Moral Suasion, Credit Rationing, Direct Action etc.</p> <p>2.5.2.3 Monetary Policy Committee (MPC)</p> <p>2.6 Case study and review of the current state of RBI's monetary policy</p> <p>2.7 Role of the Reserve Bank of India in Post-COVID Economic Recovery and Financial Stabilization</p>	

Course Outcomes: After completion of the course, students will be able to:

1. Explain the historical development of banking in India, including major milestones such as nationalization and economic reforms.
2. Identify and distinguish the various types of banks in India, their roles, ownership structures, and functions within the financial system.
3. Demonstrate an in-depth understanding of the Reserve Bank of India, its objectives, governance, and regulatory responsibilities.
4. Understanding the various functions of the RBI will help in realizing its importance in the Indian banking sector.
5. Evaluate the tools and objectives of the RBI's monetary policy, and understand how it impacts inflation, economic growth, and credit availability.
6. Critically assess the RBI's interventions during financial emergencies, especially its policies aimed at stabilizing the Indian economy during and after the COVID-19 pandemic.
7. Apply theoretical knowledge to real-world financial scenarios, thereby developing the analytical and decision-making skills required in banking and financial services.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Bajoria Rahul, "The Story of the Reserve Bank of India" Rupa Publications India, October 2018	
2. Benton E. Gup, "Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers", John Wiley & Sons Publication, August 2011	
3. Gordon E., Natarajan K., "Banking Theory, Law and Practice", Himalaya Publishing House's	
4. Khan M. Y., "Indian Financial System", McGraw Hill Publications, ISBN: 9353167302, 11th Edition, July 2019	
5. Parameswaran R., Natarajan S., "Indian Banking", S Chand Publications, ISBN: 9788121920377, January 2013	
6. Pattipeilohy Christiaan, "Advanced Introduction to Central Banks and Monetary Policy", Edward Elgar Publishing Ltd., August 2022	
7. Murugessan, M. Indhumathi, R. Mohan Raj, "Banking and Financial Services". Takur Publications Pvt. Ltd, Chennai. ISBN - 978-93-5480-542-4	
8. Rathi Gokul, "RBI Governors: The Czars of Monetary Policy" (1935-2021), Rupa Publications India, April 2023	
9. Saha Siddhartha, "Indian Financial System: Financial Markets, Institutions and Services", McGraw Hill Publications, ISBN: 9389949009, August 2020	
10. Sethi Jyotsna, Bhatia Nishwan, "Elements of Banking and Insurance", Third Edition ISBN: 9789391818401	
11. Shekhar K. C. "Banking Theory and Practice", Vikas Publishing House Pvt Ltd. ISBN: 9788125937159,	
12. एसि हा वी.सी., एसि हा पु पा, "भारतीय बक गणाली", SBPD Publishing House, ISBN-13 978-9350471326, Publication - January 2015	
13. व प आनंद , "भारतीय बैंकिंग गणाली, विवरीय गणाली, एवम विवरीय संथा", (हिंदी), Blue Rose ONE Publications, ISBN : 9789362610515, May-2024	
14. Reserve Bank of India (RBI) – <a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>	

15. Indian Banks' Association (IBA) – <https://www.iba.org.in/>

**Scheme of Examination**

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

**Question Paper Pattern for External Examination Instructions:**

- 1) Question No. 1 is Compulsory.
- 2) Attempt any Two Questions from Que. No. 2 to 4.

Q. 1: Fill in the Blanks = 05 Marks

Q. 2: Theory Question on Unit-1 = 15 Marks

Q. 3: Theory Question on Unit-2 = 15 Marks

Q. 4: Short Notes on all Units (Any 3 out of 5) = 15 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)



## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Consumer Protection Law-I

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Consumer Protection Law-I	2	2

### Course Objectives:

1. To understand the basic concept, nature and functions of law.
2. To acquaint the students with consumer and consumer movement.
3. To make the students aware about consumer rights, duties and mechanism for resolving their disputes.
4. To make students aware about role of united nations and consumers' associations in protection of consumers.
5. To make the students aware about laws relating to consumers.

Unit	Title and Contents	No. of Lectures
1	Consumer Protection: An Introduction: 1.1 Consumerism: Meaning, Evolution, Rationale, Need, Importance and Nature of Consumerism. 1.2 Consumer Protection: Need, Objectives, Scope and Importance. 1.3 Rights of Consumers 1.4 Salient Features of Consumer Protection Act 2019 1.5 Difference between Consumer Law 1986 and 2019 1.6 Definitions: Consumer, Goods, Service, Healthcare, Defect, Deficiency, Adulteration, Manufacturer, E-Commerce, Unfair Trade Practice and Restrictive Trade Practice, Misleading Advertisements 1.7 Procedure of filing and dealing with the complaint in the Consumer Commissions.	10
2	Mediation: 2.1 Mediation Cells, Purpose and Need of Mediation 2.2 Empanelment of Mediators 2.3 Procedure for Mediation 2.4 Settlement through Mediation	05

3	<p>Powers Composition and Jurisdiction of Consumer Commissions:</p> <p>3.1 District Commission. Establishment, Powers Functions, Composition, Jurisdiction. Proceedings before the District Commissions</p> <p>3.2 State Consumer Disputes Redressal Commission, Establishment, Powers Functions, Composition, Jurisdiction, Procedure applicable to State Commission, Appeal to National Commission</p> <p>3.3 National Consumer Disputes Redressal Commission, Establishment, Powers Functions, Composition, Jurisdiction. Proceedings before the National Commissions, Procedure applicable to National Commission, Appeal against Order of National Commission</p>	10
4	<p>Central Consumer Protection Authority, Penalties and Initiatives of Government for Consumer Protection:</p> <p>4.1 Powers and Functions of Central Authority, Search and Seizure, Appeal</p> <p>4.2 Product Liability Actions, Exceptions</p> <p>4.3 Offences and Penalties</p> <p>4.4 Role and Contribution of prominent NGOs in Consumer Protection</p> <p>4.5 'Jago Grahak Jago' Government Initiatives to create Consumer Awareness</p>	05

Course Outcomes: After completion of the course, students will be able to:

1. Understand the nature of law, legal systems and legal institutions in India.
2. Distinguish between the major kinds of law and an elementary understanding of Civil and criminal administration of justice.
3. Know the various sources of law and be able to synthesize such sources and use them to understand legal system more effectively.
4. Acquire the ability to identify legal issues and applying various legal principles to the situation.
5. Become familiar with legal research sources, tools and basic techniques to understand the existing laws of the country and dispute resolution mechanism in India more particularly about commercial disputes.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

1. Mr. Bindu Madhav, Grahak Darshan, Joshi Akhil Bharti Grahak Panchayat, Pune.
2. Adv. Ghare S. S., Grahak Sanrakshan Adhiniyam, Mukund Publication, Pune.
3. Dr. P. T. Joshep, E-Commerce: An Indian Perspective, PHI Publication, New Delhi.
4. Dr. R. K. Uppal, E-Banking in India, New Century Publication, New Delhi.
5. Dr. S. S. Singh, Dr. Sapna Chadah, Consumer Education and Empowerment, Abhijit Publication, New Delhi.
6. Prof. G. V. Kayandepatil, Grahak Raja Jaga Ho, Chaitanya Publication, Nashik.
7. unctad.org, United Nations Guidelines on Consumer Protection, UNCTAD, UNCTAD Geneva, Switzerland.
8. The Consumer Protection Act, 1986, Govt. of India, New Delhi.
9. Dr. A. Alghamdi, The law of E-Commerce, Auther House, Mumbai.
10. Rituparna Raj, E-Commerce - A Study in Business Ethics, Himalaya Publication, New Delhi.
11. Dr. U. S. Pandey, E-Commerce and It' Applications, Rahul Srivastava and Saurabh Shukla, S. Chand & Company, New Delhi
12. <http://www.mca.gov.in/MinistryV2/csrdatasummary.html>
13. <https://www.acclimited.com/sustainable/corporate-social-responsibility>
14. <https://www.youtube.com/watch?v=FN0kRR98518>
15. <https://www.toppr.com/guides/business-communication-and-ethics/business-ethics/meaning-and-ethical-principles-in-business>

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)

### Question Paper Pattern for External Examination

#### Instructions:

- 1) Question No. 1 is compulsory.
- 2) Attempt any Three questions from Question No. 2 to Question No. 6.

Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Theory Question on Unit-4	= 10 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

**Restructured Syllabus (2024 Pattern as per NEP-2020)**

**Faculty: COMMERCE & MANAGEMENT (Commerce)**

## Class: S.Y. B.Com. Sem-III

### Subject: Operation Research-I

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Major Mandatory	Operation Research-I	2	2

#### Course Objectives:

1. To understand the Fundamentals of Linear Programming.
2. To analyse Special Cases in Linear Programming.
3. To solve and Optimize Transportation Problems.
4. To handle Complexities in Transportation Models.
5. To apply Optimization Techniques to Scheduling and Inventory.
6. To solve Assignment Problems Using the Hungarian Method.

Unit	Title and Contents	No. of Lectures
1	<b>Linear Programming Problem (LPP):</b> 1.1 Simplex Method 1.2 Solution to the maximization problem 1.3 Solution to the minimization problem 1.4 Big M Method 1.5 Some special cases: 1.5.1 Multiple optimal solutions 1.5.2 Infeasibility 1.5.3 Unboundedness 1.5.4 Degeneracy 1.6 Duality in linear programming problem 1.7 Economic interpretation of dual	15
2	<b>Transportation and Assignment Problems:</b> 2.1 Introduction 2.2 Problem statement 2.3 Transportation problem as a special case of LPP 2.4 IBFS of transportation problem: 1.4.1 North-West Corner Rule 1.4.2 Least Cost Method 1.4.3 Vogel's Approximation Method 1.5 Modified Distribution method to obtain optimal Solution 1.6 Some Special topics 1.6.1 Unbalanced transportation problems 1.6.2 Prohibited routes 1.6.3 Unique/multiple optimal solutions 1.6.4 Degeneracy 1.6.5 Maximization problems 1.7 Product scheduling and inventory control	15

	1.8 Transshipment problem 1.9 Hungarian Assignment Method	
	1.10 Some Special topics 1.10.1 Unbalanced assignment problems 1.10.2 Constrained assignment problem 1.10.3 Unique/multiple optimal solutions 1.10.4 Maximization problems	

Course Outcomes: After completion of the course, students will be able to:

1. Formulate and solve linear programming problems using the simplex and Big M methods.
2. Analyse and interpret solutions to LPPs including special cases like multiple solutions, infeasibility, and unboundedness.
3. Explain the concept of duality and interpret the economic meaning of the dual problem.
4. Solve transportation problems using various methods like NWC, Least Cost, Vogel's Approximation, and MODI.
5. Evaluate different special cases in transportation and assignment problems, such as degeneracy, unbalanced problems, and maximization.
6. Apply optimization techniques to real-world scenarios like product scheduling, inventory control, and transshipment.
7. Develop optimal solutions to assignment problems using the Hungarian Method and handle constrained and maximization variants.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
<ol style="list-style-type: none"> <li>1. Quantitative Techniques in Management, N. D. Vohra, McGraw Hill Education India Private Limited (5<sup>th</sup> Edition)</li> <li>2. Quantitative Techniques for Decision Making, M. P. Gupta, R. B. Khanna, PHI Learning Private Limited (4<sup>th</sup> Edition)</li> <li>3. Operations Research, P. K. Gupta, D. S. Hira, S. Chand and Company Private Limited (7<sup>th</sup> Edition)</li> <li>4. Operations Research: An Introduction, H. A. Taha, Pearson Education (10<sup>th</sup> Edition)</li> </ol>

Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
<p>Question Paper Pattern for External Examination</p> <p>Instructions:</p> <p>1) Question No. 1 is Compulsory.</p> <p>2) Attempt any two Questions from Question No. 2 to 4.</p> <p>Q. 1: Fill in the Blanks = 05 Marks</p> <p>Q. 2: Problems on Unit-1 = 15 Marks</p> <p>Q. 3: Problems on Unit-2 = 15 Marks</p> <p>Q. 4: Problems OR Theory Question on all Units = 15 Marks</p> <p>Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)</p>

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Macro Economics

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Minor	Macro Economics	4	4

### Course Objectives:

1. To introduce Macro Economics Concepts and Measurement.
2. To learn National Income Accounting.
3. To know Keynesian Theory.
4. To understand the Concept of Business Cycles.

Unit	Title and Contents	No. of Lectures
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1	<p>Introduction to Macro Economics:</p> <p>1.1 Origin of Macro Economics.</p> <p>1.2 Principles of Macro Economics: Maximum Production, Responsible Consumption and Equal Distribution.</p> <p>1.3 Macro-economic variables and concepts: Growth, Employment/Self Employment/Unemployment, Inflation Meaning, Concept of Wholesale Price.</p> <p>1.4 Index and Consumer Price Index (WPI and CPI): Consumption, Savings and Investment, Foreign Trade (Export and Import).</p> <p>1.5 Role of Macro-economists: Forecasting, Analysis, Research and Data Collection.</p>	15
2	<p>National Income:</p> <p>2.1 Concept of GDP, GNP, NDP, NNP, National income and Disposable income</p> <p>2.2 Real and Nominal GDP/ GNP: GDP Deflator</p> <p>2.3 Measurement of National Income. - Three methods (Value Added, Income and Expenditure)</p> <p>2.4 Circular flow of National Income: Three sector model (including government &amp; taxation), Four sector model (Export and Import)</p> <p>2.5 Difficulties in Measurement of National Income</p>	15
3	<p>Keynesian Model of Income Determination:</p> <p>3.1 Introduction to Simple Keynesian Model</p> <p>3.2 Consumption and Saving Function: APC and MPC, APS and MPS, Factors influencing consumption, Alternate theories of Consumption (Life Cycle, Permanent Income and Kuznets), Shifts in Aggregate spending and the Multiplier</p> <p>3.3 Investment Demand (ID): Meaning and types of investment (Capital stock), Keynesian MEC/Rate of interest and ID</p> <p>3.4 Aggregate Demand / Supply – Equilibrium</p>	15
4	<p>Business Cycle:</p> <p>4.1 Phases of Business Cycle</p>	15
	<p>4.2 Features of Business/Trade Cycle</p> <p>4.3 Theories of Business Cycle: Hawtreys Theory of Business Cycle, Low/under consumption theory of Keynes, Samuelson's theory of Business Cycle, Hicks Theory of Business Cycle</p> <p>4.4 Real Business Cycle (RBC)</p>	

Course Outcomes: After completion of the course, students will be able to:

1. Know the concepts of various macroeconomics concepts.
2. To comprehend the measurement of National Income Accounting.
3. Understand fluctuations in the economy through Business Cycle.
4. Understand the relevance of macro-economic policy of Keynes and others.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials



1. Ackley, G (1976) Macro Economics Theory and policy, Macmillan Publishing	
2. Ahuja H.L, (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd	
3. Kedar M. Phalke, "The Economy of the Maratha Kingdom" Rupa Publ. India Pvt. Ltd.	
4. Gupta S. B. (1994) Monetary Economics Theory, S. Chand and Co. Delhi	
5. Jingam M.L (2002) Macro Economics Theory, Vrinda Publication, Delhi	6.
Andrew B. Able and Ben S. Bernanke "Macro Economics" Pearson Education, 2003	7. N.G. Mankiw, "Principles of Macroeconomics" Cengage Learning, 2012 Ed.
8. William Branson "Macro Economics theory and policy" East West Press Private Ltd Publication, 4 <sup>th</sup> Ed.	
9. Dr. M. G. Bokare "Hindu Economics" Dr. M. G. Bokare Memorial Foundation, Pune, 2 <sup>nd</sup> ed.	
10. RBI Report on Currency and Finance	
11. Financial Stability Report, December 2019, RBI	
12. Vaish M. C. (2002) Macro Economics Theory, Vikas Publication House, N. Delhi	
<b>Scheme of Examination</b>	
Passing Marks: 40% of the Total Marks	
Internal Assessment (30 Marks): Refer Point No. 3(a)	
External Assessment (70 Marks)	
<b>Question Paper Pattern for External Examination</b>  <b>Instructions:</b> 1) Question No. 1 and 6 are Compulsory. 2) Attempt any Three Questions from Question No. 2 to 5.  Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Questions on Unit-1 = 18 Marks Q. 3: Theory Questions on Unit-2 = 18 Marks Q. 4: Theory Questions on Unit-3 = 18 Marks Q. 5: Theory Questions on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Computerized Accounting-I

Sem	Subject Code	Type of Course	Course Title	Credits	Batch Size	Lectures per Week in Clock Hour
III		Vocational Skill Course	Computerized Accounting-I	2 (1 Credit = 30 Hours of Lab Work)	20 Students per Batch	4 Lectures per Batch

Course Objectives:

1. To make students understand the concept of Computerized Accounting System.
2. To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
3. To make students understand the applicability of Tally Accounting Software as an integrated business management software.
4. To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.
5. To provide hands on Practical Training to the Students in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential.

Unit	Title and Contents	No. of Lectures
1	<b>Introduction to Computerized Accounting:</b> 1.1 Meaning and Role of Computerized Accounting 1.2 Special Features of Computerized Accounting System 1.3 Need and Objects of introduction of Computerized Accounting 1.4 Advantages and Disadvantages of Computerized Accounting 1.5 Distinction between Manual Accounting and Computerized Accounting 1.6 Meaning and Distinction between ERP and SAP 1.7 Introduction to Tally Software of Computerized Accounting 1.8 Salient Features and Advantages of Tally Software of Computerized Accounting	10
2	<b>Maintaining Charts of Accounting &amp; Stock Keeping Units:</b> 2.1 Introduction to Getting Started with Tally 2.2 Creating New Company, Alteration, Deletion, Company Features & Configuration 2.3 Group Company – Creation, Alteration and Deletion 2.4 Charts of Accounts 2.5 Creation of Accounting Masters and Inventory Masters 2.6 Alteration & Deletion of Masters 2.7 TallyPrime Data Entry Steps – Ledgers, Items and Vouchers 2.8 Tally Pre-defined Vouchers Introduction and its understanding one by one 2.9 How to update Opening Balances & Opening Stock in TallyPrime 2.10 Ledger Creation, Alteration, Deletion, Traditional Method 2.11 Stock Item Creation, Groups, Units, Creation, Alteration, Delete 2.12 Practice Exercise	25
3	<b>Recording and Maintaining of Accounting Transactions in Tally:</b> 3.1 Introduction to Recording Accounting Vouchers	25
	3.2 Receipt and Payment Voucher 3.3 Contra Voucher 3.4 Purchase and Sales Voucher 3.5 Debit Note and Credit Note Voucher 3.6 Journal Voucher 3.7 Recording for Provision 3.8 Reports 3.9 Practice Exercise	

Course Outcomes: After completion of the course, students will be able to:

1. Understand the meaning, concepts, importance and need of Computerized Accounting in the Accounting Information System.
2. Apply the Tally Accounting Software for Accounting of Business Transactions and generating of various Reports.
3. Analyse the components of Tally Software for Computerized Accounting.
4. Evaluate the Manual and Computerized Accounting.
5. Create New Company and Group of New Company with necessary Features and Configuration in the Tally Software.
6. Remembers all the features of Tally Software and its application for computerized Accounting.

Teaching Methodology
<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Practical Lectures in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential developed by the Tally Education, Bangalore.</li> <li>3. Guest Lectures of Professionals/Experts etc.</li> <li>4. Use of ICT.</li> </ol>
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
<ol style="list-style-type: none"> <li>1) University has to conduct Training Programs of Computerized Accounting frequently in association with the Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively.</li> <li>2) University has to provide at free of cost License Copy of Tally Software to each College under the head of Quality Improvements Grants, if possible.</li> <li>3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.</li> </ol>
II) Mandate or Instructions or Guidelines to the College
<ol style="list-style-type: none"> <li>1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet etc.</li> <li>2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory.</li> <li>3) College has to provide the training of Computerized Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from the Professional Institutes.</li> <li>4) College has to purchase the Tally Software License Copy and made available for course teaching and learning.</li> <li>5) College has to provide the Time Slot to the students for Practice Exercise of Tally Software in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session of Tally Software.</li> </ol>
III) Mandate or Instructions or Guidelines to the Teacher

<ol style="list-style-type: none"> <li>1) Teacher has to teach this Course in the Computer Laboratory batch wise.</li> <li>2) Size of the Batch will be 20 Students.</li> <li>3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the Tally Software.</li> <li>4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.</li> <li>5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.</li> <li>6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.</li> <li>7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of Tally Software in the Computer Laboratory as per the need and requirement of the Course and Students, and handover the same to the Technical Assistant for execution.</li> </ol>
<p style="text-align: center;">Internship for Students if any: Not applicable</p>
<p style="text-align: center;">Recommended Books and Study Materials</p>
<ol style="list-style-type: none"> <li>1. Financial Accounting for BBA, 3<sup>rd</sup> Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>2. Financial Accounting (For B.Com. and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3<sup>rd</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.</li> <li>3. Accountancy Volume-1 &amp; 2, S. K.R. Paul, Central Educational Enterprises (P) Ltd., Kolkata.</li> <li>4. Accounting for Management (For MBA and MCA Students), Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan, S. Chand and Company Limited, New Delhi.</li> <li>5. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand &amp; Sons, New Delhi.</li> <li>6. Study Materials (TallyPrime Basics and TallyPrime with GST Essentials) of Tally Education Private Limited, Bangalore available on the Website: <a href="https://tallyeducation.com">https://tallyeducation.com</a></li> <li>7. Study Material Tally.ERP9, TallyACE recommended for Tally ACE Certification.</li> <li>8. Financial Accounting and Computerised Accounting, Dr. S.M. Shukla, Sahitya Bhavan Publication, Agra.</li> <li>9. Financial Accounting including Lab Work, M.N. Arora, K.V. Achalapathi, S Brinda, Taxmann's Publication, New Delhi.</li> <li>10. Comdex Tally.ERP9 Course Kit, Dr. Namrata Agrawal, Dreamtech Press.</li> <li>11. Tally.ERP9 Training Guide, Asok K. Nandhani, BPB Publication, New Delhi.</li> <li>12. Tally.ERP9 + GST Implementation, Akshay Rajgaria, BPB Publication, New Delhi.</li> <li>13. Tally.ERP9 with GST in Simple Steps, DT Editorial Services, Dreamtech Press, New Delhi.</li> </ol>

Scheme of Examination: 1. Internal Assessment: 30% & 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> <li>• Assignments</li> <li>• Written Test</li> <li>• Offline MCQ Test</li> <li>• Power Point Presentation</li> <li>• Tally Software Practical Test in the Laboratory with TallyPrime Basic or TallyPrime with GST Essential</li> </ul>	Min. 6 Marks (40% of Passing)

<p>SEE / External Exam (Practical Examination in the Computer Laboratory) (35 Marks) (1½ Hours for each Batch)</p>	<p>Procedure for conducting the Practical Examination:</p> <ol style="list-style-type: none"> <li>1) Practical Examination to be conducted in the Computer Laboratory with License Copy of TallyPrime Basic or TallyPrime with GST Essential by the respective Colleges.</li> <li>2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination.</li> <li>3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.</li> <li>4) Size of the Practical Examination Batch will be 20 Students.</li> <li>5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination.</li> <li>6) University will make the appointment of External Examiners.</li> <li>7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately.</li> <li>8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination.</li> <li>9) Each paper will have at least 25 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc.</li> <li>10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.</li> <li>11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination.</li> <li>12) Student will appear for the Practical Examination as</li> </ol>	<p>Min. 14 Marks (40% of Passing)</p>
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	<p>Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee.</p> <p>13) For each Batch Maximum Time will be 1½ Hours.</p> <p>14) Student should generate the report at the end of the Practical Examination.</p> <p>15) Student should take printout of the generated report and must sign each page of printout of the report.</p> <p>16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination.</p> <p>17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report.</p> <p>18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day.</p> <p>19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with proper Speed, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination.</p> <p>20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.</p>	
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Ancient Accounting System in India

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Ancient Accounting Systems in India	2	2

### Course Objectives:

1. To overview the Journey of Indian Accounting Practices.
2. To understand the 18<sup>th</sup> Century Accounting Science based on the 13<sup>th</sup> Century.
3. To learn the Rojkird or Day Book.
4. To understand the Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.

Unit	Title and Contents	No. of Lectures
1	<p>Journey of Indian Accounting Practices:</p> <p>1.1 Phases of Accounting History of India: Accounting Practices during Kautilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of Accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date.</p> <p>1.2 Indian System of Accounting:</p> <p>1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System</p> <p>1.2.2 Parta System of Accounting / Marwari Accounting System</p> <p>1.3 Indian System of Book-keeping: Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System</p> <p>1.4 Evidence for emergence of Double Entry Book-Keeping in India</p>	7



2	<p>18<sup>th</sup> Century Accounting Science based on the 13<sup>th</sup> Century:</p> <p>2.1 Introduction and History of Book-keeping</p> <p>2.2 Muslim Governance and Accounting</p> <p>2.3 Chhatrapati Shivaji Maharaj's Writing and Accounting Methods: Rules and Laws of the Office during Chhatrapati Shivaji Maharaj's Time, and The Rules of Income and Expenditure written during the time of Chhatrapati Rajaram Maharaj</p> <p>2.4 Rewritings of Hemadri's Mestaks during the Peshwa Period:</p> <p>2.4.1 Technical aspects described in the Mestaks written during the Peshwa Period: Office in Mestaks, Paper Fold Technique in Mestaks, Importance of the Lines drawn while Accounting, Pen and the Ink used for Accounting as mentioned in the Head, Importance of Ashtapradhan Mandal in Mestaks</p> <p>2.4.2 Accrued Cost Rules are given in the Mestak: Accumulation, Expenditure, Arrears</p>	8
	<p>2.4.3 Pioneers of Peshwa-Era Accounting Practices, Office of Peshwa-Era Accounts, Nine Accounting Tasks were carried out in the Office during the Peshwa Period, Peshwa-Era Accounting Methods, Rules of Office in the Peshwa Period, Sinnar Pargana, its Villages, and Office Work in the Feudal Region</p>	
3	<p>Rojkird or Day Book:</p> <p>3.1 Accounting and Income-Expenditure</p> <p>3.2 Types of Rojkird</p> <p>3.3 The Official Class who wrote Rojkird</p> <p>3.4 Procedure and Government Policy before writing Receipts and Disbursements</p> <p>3.5 Parts of Rojkird: Pota-Receipts and Expenditure, Ravasudagi, and Dafate</p> <p>3.6 Pattern of writing Rojkhanda and Rojkird in the Peshwa Era, Transcription of the Sample "Baithi Kird" of the Peshwa Era, A Sample of the Rojkird of the Peshwa Period, Sample of Monthly Rojkird and Analysis of Monthly Rojkird</p>	8
4	<p>Ghadani and Khatavani or Ledger and Taleband or Balance Sheet:</p> <p>4.1 Ghadani as given in Mestak: Ghadani of Receipts and Ghadani of Expenditure, Regular Revenue Collection, and Transcription of Ghadani of the Peshwa Era</p> <p>4.2 Khatavani: Relation between Rojkird and Khatavani, Types of Accounts of Khatavani, Procedure and Government Policy for recording Khatavani, Sample of Khatavani, Sample of Khatavani by the Name of a Person during the Peshwa Era, Terji or Trial Balance</p> <p>4.3 Taleband or Balance Sheet: Mestak and Taleband, Different Types of Taleband or Balance Sheets in the Peshwa Period, Other Types of Balance Sheets or Taleband, Process of preparing Taleband or Balance Sheet and Components, Sample of the Balance Sheet of the Peshwa Period, and Tarjuma or an Abstract</p>	7

Course Outcome: After Completion of the course, student will be able to:

1. Remember the Journey of Indian Accounting Practices, 18<sup>th</sup> Century Accounting Science based on the 13<sup>th</sup> Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.
2. Analyse the Journey of Indian Accounting Practices, 18<sup>th</sup> Century Accounting Science based on the 13<sup>th</sup> Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.
3. Understand the Journey of Indian Accounting Practices, 18<sup>th</sup> Century Accounting Science based on the 13<sup>th</sup> Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.
4. Apply the Journey of Indian Accounting Practices, 18<sup>th</sup> Century Accounting Science based on the 13<sup>th</sup> Century, Rojkird or Day Book, and Ghadani and Khatavani or Ledger and Taleband or Balance Sheet.

Internship for Students if any: Not applicable			
List of Recommended Books and Study Materials			
1.	Dr. Anjali Sanjay Vekhande (2025).	13 <sup>th</sup> Century to 18 <sup>th</sup> Century: Accounting and BookKeeping,	Kamadayini Publications, Nashik, Maharashtra.
2.	Journey of Indian Accounting Practices,	Bhartiya Management	
3.	Accounting Practices in India (2020).	Accessed from:	
	<a href="https://www.3ecpa.co.in/blog/accounting-practices-in-india/">https://www.3ecpa.co.in/blog/accounting-practices-in-india/</a>		

4. Arora, G. K. (2021). Accounting Standards in India. *Journal of Business Thought* 75-84.
5. Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury
6. Bahikatha as per Mahajani System. Accessed from: Sarthaks.com <https://www.sarthaks.com/3249918/state-types-of-khatavahi-as-per-deshi-nama-systemand-explain-each-of-them>
7. Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM
8. Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping [https://www.researchgate.net/publication/230330930\\_The\\_Pre-Pacioli\\_Indian\\_Double-entry\\_System\\_of\\_Book-keeping\\_A\\_Comment](https://www.researchgate.net/publication/230330930_The_Pre-Pacioli_Indian_Double-entry_System_of_Book-keeping_A_Comment)
9. Consequences and determinants of IFRS convergence India [https://www.researchgate.net/publication/339809416\\_Consequences\\_and\\_determinants\\_of\\_IFRS\\_convergence\\_in\\_India](https://www.researchgate.net/publication/339809416_Consequences_and_determinants_of_IFRS_convergence_in_India)
10. Cossu, C. (2003). The Beginnings of Accounting and Accounting Thought. *European Accounting Review*, 12(2), 379-386.
11. Differences Between IFRS vs Indian GAAP <https://www.wallstreetmojo.com/ifrs-vs-indian-gaap/>
12. Double Entry: What It Means in Accounting <https://www.investopedia.com/terms/d/doubleentry.asp>
13. GAAP vs IFRS: What's and the How It's Used Difference? <https://www.investopedia.com/ask/answers/011315/what-difference-between-gaap-andifrs.asp>.
14. NCERT Class 11 (2022). GSEB Board, Gujarat. Accessed from: <https://www.selfstudys.com/books/gujarat/state-books/class-11th/8-introduction-of-deshinama-system/introduction-of-deshi-nama-system/352513>
15. Himanshu Kishnadwala & Nilesh Vikamsey (2018). Accounting And Auditing In India – The Past, Present and Future, *Bombay Chartered Accountant Journal*
16. History of Double-Entry System in Ancient India - NYK Daily <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
17. History of Double-Entry System in Ancient India <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
18. History of Double-Entry System in Ancient India, By Nikhil Chandwani -October 10, 2020
19. <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
20. <https://www.mastersindia.co/blog/accounting-standards-gaap-and-ifrs/>
21. <https://www.mathvalues.org/masterblog/2019/4/26/how-double-entry-bookkeepingchanged-the-world>
22. Introduction to Accounting Principles: Accounting Standards, GAAP, and IFRS
23. Jain sharma agarwal & co <https://jsaandco.wordpress.com/2016/09/20/father-ofaccountancy-in-india/>
24. Kantayya, R., & Panduranga, V. (2017). A comparative study of balance sheets prepared under Indian GAAP and IFRS with special reference to select IT companies. *Management Today*, 7(2), 75-85.
25. Luca Pacioli's Double-Entry System of Accounting: [https://www.researchgate.net/publication/282357050\\_Luca\\_Pacioli's\\_Double\\_Entry\\_System\\_of\\_Accounting\\_A\\_Critique](https://www.researchgate.net/publication/282357050_Luca_Pacioli's_Double_Entry_System_of_Accounting_A_Critique) A Critique.
26. M Raghuram (2019). Neglected-and-decaying-the-original-arthashastra-may-soon-be-lost-forever- Source: [www.livemint.com](http://www.livemint.com) <https://www.livemint.com/news/india/neglected-and-decaying-the-original-arthashastra-may-soon-be-lost-forever-11574012580117.html>

27. Mattessich, R. (1998). Recent insights into Mesopotamian accounting of the 3rd millennium BC—successor to token accounting. *Accounting Historians Journal*, 25(1), 127.

28. Murthy, V., & Rooney, J. (2018). The Role of management accounting in Ancient India: evidence from the Arthasastra. *Journal of business ethics*, 152(2), 323-341.
29. Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
30. Ovunda, A. S. (2015). Luca Pacioli's double-entry system of accounting: A critique. *Research Journal of Finance and Accounting*, 6(18), 132-139.
31. Proposal to Encode the Mahajani Script in ISO/IEC 10646, Anshuman Pandey, 2012, <https://unicode.org/L2/L2011/11274-n4126-mahajani.pdf>
32. Rangarajan, L. N. (1992). *Kautilya - The Arthashastra* (1992nd ed.). Penguin Books India.
33. Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concept s in Kautilya's Arthasastra, *Accounting, Business & Financial History*, 8:2, 191209, DOI: 10.1080/ 095852098330512
34. Ritu Sethi (2018). In a red book, a tale of accounts Accessed from: <https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html>
35. Ritu Sethi, 2018, In a red book a tale of accounts, Deccan Herald, [www.deccanherald.com](http://www.deccanherald.com), <https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html>
36. Samuel S Mitra & Arpita Dey (2020). A study on Marwari accounting system and Marwari business tradition. *International Journal of Research in Finance and Management* 2020; 3(2): 19 Accessed from <https://www.allfinancejournal.com/article/view/74/3-2-4>
37. Samuel. S.Mitra & Arpitha Dey, A study on Marwari accounting system and Marwari business tradition, *International Journal of Research in Finance and Management* 2020; 3(2): 19-21)
38. Scorgie, Michael E. and Somendra Chandra Nandy. "Emerging Evidence of Early Indian Accounting." *Abacus* 28 (1992): 88-97.
39. Sihag, B. S. (2004). Kautilya on the scope and methodology of accounting, organizational design and the role of ethics in ancient India. *Accounting Historians Journal*, 31(2), 125148
40. Swati Chandra (2011). The Times of India, Ancient accounting method still alive. Accessed from; [http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm\\_source=contentofinterest&utm\\_medium=text&utm\\_campaign=cppst](http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst)
41. Sonia Jaspal (2013). Accounting and Auditing in Ancient India. Accessed from: <https://www.caclubindia.com/articles/accounting-and-auditing-in-ancient-india-16796.asp>
42. Tawiah, V., & Boolaky, P. (2020). Consequences and determinants of IFRS convergence in India. *International Journal of Accounting & Information Management*, 28(2), 303–322. <https://doi.org/10.1108/ijaim-06-2019-0062>
43. The Beginnings of Accounting and Accounting Thought <http://dx.doi.org/10.1080/0963818032000089427a>
44. Top 10 Accounting Software in India 2022 <https://www.softwareworld.co/top-accounting-software-india/>
45. Vincent Tawiah & Pran Boolaky (March 2020). Consequences and determinants of IFRS convergence in India, *International Journal of Accounting and Information Management*.

Scheme of Examination	
Passing Marks: 40% of the Total Marks	
Internal Assessment (15 Marks): Refer Point No. 3(a)	
External Assessment (35 Marks)	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question No. 1 is Compulsory.</li> <li>2. Attempt any Three Questions from Question No. 2 to 6.</li> </ol>	
Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Theory Question on Unit-4	= 10 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	= 10 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Subject: Costing Systems in Ancient India

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Costing Systems in Ancient India	2	2

Course Objectives:

- 1) To overview the Journey of Indian Accounting Practices.
- 2) To understand Indian System of Cost and Management Accounting 3) To learn concepts of labour, expenses and funds in Indian Vedic Texts.

Unit	Title and Contents	No. of Lectures
1	<p>Journey of Indian Accounting Practices:</p> <p>1.1 Phases of Accounting History of India: Accounting Practices during Kautilya's / Chanakya's Period, Role of Departmental or Regional Accounts Officers, Maintenance of Accounts, Classification of Receipts, Classification of Expenditure, Role and responsibility of accountants, Segregation of Roles of Treasury and Auditor, Verification and Auditing of Accounts, Accounts of Specific Transactions, Colonial Era, After India's Independence (1947 to 1979), From 1978 to till date.</p> <p>1.2 Indian System of Accounting:</p> <p>1.2.1 Deshi Nama Accounting System / Vahi Khata Paddhati, Characteristics of Deshi Nama Accounting System</p> <p>1.2.2 Parta System of Accounting / Marwari Accounting System</p> <p>1.3 Indian System of Book-keeping: Reasons for popularity of Indian System of Book-Keeping, Types of Indian System of Book-Keeping-A) Kathavahi as per Desi Nama and its Types, B) Bahikatha as per Mahajani: Origin of Bahikatha, Bhai-khata, Mahujanor Deshi, Structure of Bahi Khata as per Mahajani System</p> <p>1.4 Evidence for emergence of Double Entry Book-Keeping in India:</p>	15

2	Indian System of Cost and Management Accounting: 2.1 Evolution of Cost Concept and Management Accounting in Indian Vedic Texts 2.2 Key Ideas of Cost and Management Accounting in Shukra Neeti and Kautilya's Arthashastra	7
3	Concept of Labour, Expenses and funds in Indian Vedic Texts: 3.1 Meaning of Concept Bhrutya (Labour) 3.2 Types of Bhrutya 3.3 Qualities of Bhrutya, 3.4 Types of Leave Payment to Bhrutya 3.4 Remuneration System suggested in Shukraneeti	8

Course Outcomes: After Completion of the course, student will be able to:

- 1) Remember the Journey of Indian Accounting Practices.
- 2) Analyse Indian System of Cost and Management Accounting
- 3) Apply the concepts of labour, expenses and funds in Indian Vedic Texts.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials



- 1) SUKRA-NITJ-SARA by Professor Binoy Kumar Sarkar available of Internet Archives
- 2) Kautilyas Arthshastra, Translated by R. Shamshastri
- 3) Dr. Anjali Sanjay Vekhande (2025). 13<sup>th</sup> Century to 18<sup>th</sup> Century: Accounting and Book Keeping, Kamadayini Publications, Nashik, Maharashtra.
- 4) Journey of Indian Accounting Practices, Bhartiya Management
- 5) Accounting Practices in India (2020). Accessed from: <https://www.3ecpa.co.in/blog/accounting-practices-in-india/>
- 6) Arora, G. K. (2021). Accounting Standards in India. Journal of Business Thought 75-84.
- 7) Aspects of Accounting and Internal Control—India 4th Century BC, N. Choudhury
- 8) Bahikatha as per Mahajani System. Accessed from: Sarthaks.com <https://www.sarthaks.com/3249918/state-types-of-khatavahi-as-per-deshi-nama-system-and-explain-each-of-them>
- 9) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping B. M. LALL NIGAM
- 10) Bahi-Khata: The Pre-Pacioli Indian Double-entry System of Bookkeeping [https://www.researchgate.net/publication/230330930\\_The\\_Pre-Pacioli\\_Indian\\_Double entry\\_System\\_of\\_Bookkeeping\\_A\\_Comment](https://www.researchgate.net/publication/230330930_The_Pre-Pacioli_Indian_Double_entry_System_of_Bookkeeping_A_Comment)
- 11) Consequences and determinants of IFRS convergence India [https://www.researchgate.net/publication/339809416\\_Consequences\\_and\\_determinants\\_of\\_IFR\\_S\\_convergence\\_in\\_India](https://www.researchgate.net/publication/339809416_Consequences_and_determinants_of_IFR_S_convergence_in_India)
- 12) Cossu, C. (2003). The Beginnings of Accounting and Accounting Thought. European Accounting Review, 12(2), 379-386.
- 13) Differences Between IFRS vs Indian GAAP <https://www.wallstreetmojo.com/ifrs-vs-indian-gaap/>
- 14) Double Entry: What It Means in Accounting <https://www.investopedia.com/terms/d/doubleentry.asp>
- 15) GAAP vs IFRS: What's and the How It's Used Difference? <https://www.investopedia.com/ask/answers/011315/what-difference-between-gaap-and-ifrs.asp>.
- 16) NCERT Class 11 (2022). GSEB Board, Gujarat. Accessed from: <https://www.selfstudys.com/books/gujarat/state-books/class-11th/8-introduction-of-deshinama-system/introduction-of-deshi-nama-system/352513>
- 17) Himanshu Kishnadwala & Nilesh Vikamsey (2018). Accounting And Auditing In India – The Past, Present and Future, Bombay Chartered Accountant Journal
- 18) History of Double-Entry System in Ancient India - NYK Daily <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
- 19) History of Double-Entry System in Ancient India <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
- 20) History of Double-Entry System in Ancient India, By Nikhil Chandwani -October 10, 2020
- 21) <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
- 22) <https://www.mastersindia.co/blog/accounting-standards-gaap-and-ifrs/>
- 23) <https://www.mathvalues.org/masterblog/2019/4/26/how-double-entry-bookkeeping-changed-the-world>
- 24) Introduction to Accounting Principles: Accounting Standards, GAAP, and IFRS

- 25) Jain sharma agarwal & co <https://jsaandco.wordpress.com/2016/09/20/father-of-accountancy-in-india/>
- 26) Kantayya, R., & Panduranga, V. (2017). A comparative study of balance sheets prepared under Indian GAAP and IFRS with special reference to select IT companies. *Management Today*, 7(2), 75-85.
- 27) Luca Pacioli's Double-Entry System of Accounting: [https://www.researchgate.net/publication/282357050\\_Luca\\_Pacioli's\\_DoubleEntry\\_System\\_of\\_Accounting\\_A\\_Critique](https://www.researchgate.net/publication/282357050_Luca_Pacioli's_DoubleEntry_System_of_Accounting_A_Critique) A Critique.
- 28) M Raghuram (2019). Neglected-and-decaying-the-original-arthashastra-may-soon-be-lost-forever- Source: [www.livemint.com](http://www.livemint.com) <https://www.livemint.com/news/india/neglected-and-decaying-the-original-arthashastra-may-soon-be-lost-forever-11574012580117.html>
- 29) Mattessich, R. (1998). Recent insights into Mesopotamian accounting of the 3rd millennium BC—successor to token accounting. *Accounting Historians Journal*, 25(1), 127.
- 30) Murthy, V., & Rooney, J. (2018). The Role of management accounting in Ancient India: evidence from the Arthashastra. *Journal of business ethics*, 152(2), 323-341.
- 31) Nikhil Chandwani, (2020). History of Double-Entry System in Ancient India. Accessed from: <https://nykdaily.com/2020/10/history-of-double-entry-system-in-ancient-india/>
- 32) Ovunda, A. S. (2015). Luca Pacioli's double-entry system of accounting: A critique. *Research Journal of Finance and Accounting*, 6(18), 132-139.
- 33) Proposal to Encode the Mahajani Script in ISO/IEC 10646, Anshuman Pandey, 2012, <https://unicode.org/L2/L2011/11274-n4126-mahajani.pdf>
- 34) Rangarajan, L. N. (1992). *Kautilya - The Arthashastra* (1992nd ed.). Penguin Books India.
- 35) Richard Mattessich (1998) Review and extension of Bhattacharyya's Modern Accounting Concepts in Kautilya's Arthashastra, *Accounting, Business & Financial History*, 8:2, 191-209, DOI: 10.1080/ 095852098330512
- 36) Ritu Sethi (2018). In a red book, a tale of accounts Accessed from: <https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html>
- 37) Ritu Sethi, 2018, In a red book a tale of accounts, Deccan Herald, [www.deccanherald.com](http://www.deccanherald.com), <https://www.deccanherald.com/content/658528/in-red-book-tale-accounts.html>
- 38) Samuel S Mitra & Arpita Dey (2020). A study on Marwari accounting system and Marwari business tradition. *International Journal of Research in Finance and Management* 2020; 3(2): 19 Accessed from <https://www.allfinancejournal.com/article/view/74/3-2-4>
- 39) Samuel. S.Mitra & Arpitha Dey, A study on Marwari accounting system and Marwari business tradition, *International Journal of Research in Finance and Management* 2020; 3(2): 19-21)
- 40) Scorgie, Michael E. and Somendra Chandra Nandy. "Emerging Evidence of Early Indian Accounting." *Abacus* 28 (1992): 88-97.
- 41) Sihag, B. S. (2004). Kautilya on the scope and methodology of accounting, organizational design and the role of ethics in ancient India. *Accounting Historians Journal*, 31(2), 125-148
- 42) Swati Chandra (2011). The Times of India, Ancient accounting method still alive. Accessed from: [http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm\\_source=contentofinterest&utm\\_medium=text&utm\\_campaign=cppst](http://timesofindia.indiatimes.com/articleshow/10506569.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst)
- 43) Sonia Jaspal (2013). Accounting and Auditing in Ancient India. Accessed from: <https://www.caclubindia.com/articles/accounting-and-auditing-in-ancient-india-16796.asp>
- 44) Tawiah, V., & Boolaky, P. (2020). Consequences and determinants of IFRS convergence in India. *International Journal of Accounting & Information Management*, 28(2), 303–322. <https://doi.org/10.1108/ijaim-06-2019-0062>

45) The Beginnings of Accounting and Accounting Thought  
<http://dx.doi.org/10.1080/0963818032000089427a>

- 46) Top 10 Accounting Software in India 2022 <https://www.softwareworld.co/top-accounting-software-india/>
- 47) Vincent Tawiah & Pran Boolaky (March 2020). Consequences and determinants of IFRS convergence in India, International Journal of Accounting and Information Management.

### Scheme of Examination

Passing Marks: 40% of the Total Marks

Internal Assessment (15 Marks): Refer Point No. 3(a)

External Assessment (35 Marks)

#### Question Paper Pattern for External Examination Instructions:

- 1) Question No. 1 is Compulsory.
- 2) Attempt any Three Questions from Question No. 2 to 5.

Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

**Subject: Indian Ethical and Value Based Management**

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Indian Ethical and Value Based Management	2	2

**Course Objectives:**

1. To provide an understanding of ethics and values in Indian management practices.
2. To develop ethical decision-making skills for business and professional life.
3. To explore ancient Indian wisdom and its relevance to modern business ethics.
4. To inculcate socially responsible behaviour and ethical leadership qualities.

Unit	Title and Contents	No. of Lectures
1	<b>Indian Ethics and Values in Management</b> 1.1 Introduction to Ethics and Values in Management 1.2 Indian Value System in Management 1.3 Ethical Leadership and Corporate Culture 1.4 Corporate Social Responsibility (CSR) and Sustainable Business Practices	15
2	<b>Contemporary Ethical Issues and Decision-Making in Business</b> 2.1 Ethical Issues in Business and Globalization 2.2 Fraud, Corruption, and Whistleblowing in Corporate World 2.3 Corporate Ethics and Indian Companies 2.4 Developing an Ethical Decision-Making Framework	15

**Course Outcome:** After Completion of the course, student will be able to:

1. Demonstrate an understanding of ethical principles and Indian value systems in business.
2. Apply ethical decision-making models to real-world corporate scenarios.
3. Analyse ethical challenges in various industries and propose responsible solutions.
4. Develop a value-based leadership approach to business and management.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials

# Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

## Class: S.Y. B.Com. Sem-III

<ol style="list-style-type: none"><li>1. Balasubramanian, N. (2013). Ethics, Ethics and Corporate Governance: Theory and Practice. McGraw Hill Education.</li><li>2. Fernando, A. C. (2019). Business Ethics: An Indian Perspective. Pearson.</li><li>3. Chakraborty, S. K. (1995). Ethics in Management: Vedantic Perspectives. Oxford University Press.</li><li>4. Ghosh, B. N. (2012). Business Ethics and Corporate Governance. McGraw Hill Education.</li><li>5. Crane, A., &amp; Matten, D. (2020). Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization. Oxford University Press.</li><li>6. Carroll, A. B., &amp; Buchholtz, A. K. (2017). Business &amp; Society: Ethics, Sustainability &amp; Stakeholder Management. Cengage Learning.</li><li>7. Velasquez, M. G. (2021). Business Ethics: Concepts and Cases. Pearson.</li><li>8. Ferrell, O. C., Fraedrich, J., &amp; Ferrell, L. (2019). Business Ethics: Ethical Decision Making &amp; Cases. Cengage Learning.</li></ol>	
<ol style="list-style-type: none"><li>9. Stanford Encyclopaedia of Philosophy – Business Ethics – <a href="https://plato.stanford.edu/entries/ethics-business/">https://plato.stanford.edu/entries/ethics-business/</a></li><li>10. Harvard Business Review – Ethics in Business – <a href="https://hbr.org/topic/business-ethics">https://hbr.org/topic/business-ethics</a></li><li>11. MIT Open Course Ware – Business Ethics and Corporate Social Responsibility – <a href="https://ocw.mit.edu/courses/sloan-school-of-management/">https://ocw.mit.edu/courses/sloan-school-of-management/</a></li><li>12. The Ethics Centre – Business Ethics Resources – <a href="https://ethics.org.au/">https://ethics.org.au/</a></li><li>13. National Institute of Securities Markets (NISM) – Corporate Governance &amp; Ethics – <a href="https://www.nism.ac.in/">https://www.nism.ac.in/</a></li><li>14. CSR India – Corporate Social Responsibility in India – <a href="https://www.csrindia.org/">https://www.csrindia.org/</a></li></ol>	
<b>Scheme of Examination</b>	
Passing Marks: 40% of the Total Marks	
Internal Assessment (15 Marks): Refer Point No. 3(a)	
External Assessment (35 Marks)	
<b>Question Paper Pattern for External Examination</b>	
Instructions:	
<ol style="list-style-type: none"><li>1) Question No. 1 is Compulsory.</li><li>2) Attempt any Two Questions from Question No. 2 to 4.</li></ol>	
Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	

**Subject: Marketing Practices in Ancient India**

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Marketing Practices in Ancient India	2	2

**Course Objectives:**

1. To understand various marketing practices in Ancient India.
2. To learn Prehistoric and Early Trade in marketing practices.
3. To understand about ancient Market or Trade Centres in India and its structure.
4. To learn about various Market/Trade Centres in ancient India.
5. To explore unique aspects of ancient Indian Trade Centres or Market Centres.

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials



1. Marketing Management, Philip Kotler, Pearson Publication
2. Edward A. Alpers. (2014). Cultural Exchange and the Indian Ocean World. The Indian Ocean in World History. Oxford University Press, pp. 70-98.

Unit	Title and Contents	No. of Lectures
1	Marketing Practices in Ancient India: 1.1. Concept and Evolution of Marketing in Ancient India 1.2. Needs, Wants and Demands in Ancient India 1.3. Prehistoric and Early Trade: Trade Networks, Market Systems 1.4. Vedic Period and the Dawn of Trade 1.5. Agricultural Practices and Production 1.6. Rise of Urban Centres and Specialized Trades 1.7. Rural Marketing in Ancient India	15
2	Market / Trade Centres in Ancient India: 2.1. Structure of Market /Trade Centre 2.2. Types of Market /Trade Centre 2.3. Unique aspects of Ancient Indian Trade Centres or Market Centres 2.4. Trade Routes and Networks 2.5. Trade and Cultural Exchange 2.6. Emergence of New Economic Systems- Evolution of Currency 2.7. Types of Goods Traded 2.8. Role of Merchants and Traders	15

Course Outcomes: After Completion of the course, student will be able to:

1. Understand innovative marketing practices in Ancient India.
2. Learn Prehistoric and Early Trade in marketing practices.
3. Understand about structure of ancient Market or Trade Centers in India.
4. Learn about various Market/ Trade Centers in ancient India.
5. Explore unique aspects of ancient Indian Trade Centers or Market Centers.

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

3. D.N. Jha. (1982). Trade and Commerce in Ancient India: A Re-Examination. Social Scientist, vol. 10, no. 6, pp. 3-22.	
4. Shailendra Nath Sen. (2010). Trade and Commerce in Ancient India: From the Earliest Times to c. AD 300. Cambridge University Press, p. 94.	
5. Singh, J. P. (2010). Mandis in India: A study of agricultural marketing. Academic Foundation.	
6. Goswami, U. (2008). Merchants, markets and exchange in the pre-modern world. Primus Books.	
7. Kallie Szczepanski. (August 26, 2020). Roman Trade with India by Thought Co., Available at: <a href="https://www.thoughtco.com/roman-trade-with-india-120292">https://www.thoughtco.com/roman-trade-with-india-120292</a> .	
8. Sen, Tansen. (2003). Trade and Trade Routes in Ancient India. Oxford University Press.	
9. Kosambi, D. D. (1965). An Introduction to the Study of Indian History. Popular Prakashan.	
10. Kulke, H., & Rothermund, D. (2004). A history of India. Routledge.	
11. Chakravarti, R. (1999). Trade in Early India. New Delhi: Oxford University Press.	
Scheme of Examination	
Passing Marks: 40% of the Total Marks	
Internal Assessment (15 Marks): Refer Point No. 3(a)	
External Assessment (35 Marks)	
Question Paper Pattern for External Examination Instructions:	
1) Question No. 1 is Compulsory.	
2) Attempt any Two Questions from Question No. 2 to 4.	
Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 15 Marks
Q. 3: Theory Question on Unit-2	= 15 Marks
Q. 4: Short Notes on all Units (Any 3 out of 4)	= 15 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	

**Subject: Business Practices in Ancient India**

Sem	Subject Code	Type of Course	Course Title	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Business Practices in Ancient India	2	2

**Objectives:**

1. To explore the relevance of Indian Knowledge Systems (IKS) in business ethics, leadership, and entrepreneurship.
2. To examine ancient Indian texts and practices that inform business thought and enterprise.
3. To integrate traditional Indian wisdom into modern business strategy and sustainable entrepreneurship
4. To understand the role of Indigenous Knowledge Systems (IKS) in shaping sustainable business and entrepreneurship.
5. To explore the relevance of traditional practices in modern business environments.
6. To critically evaluate the integration of IKS in entrepreneurial strategies and communitybased enterprises.

Unit	Title and Contents	No. of Lectures
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# Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

## Class: S.Y. B.Com. Sem-III

1	<p>Thoughts of Various Influential Thinkers and Leaders:</p> <p>1.1 Kautilya (Chanakya) – Strategic and Regulated Governance:</p> <p>1.1.1 Business and trade: Regulated, ethical, and welfare-focused.</p> <p>1.1.2 Practices: Market supervision, taxation, public-private synergy, foresight in planning, Insights into economic policies, wealth management, statecraft, and strategic governance applicable to business</p> <p>1.2 Mahatma Gandhi – Trusteeship and Simplicity:</p> <p>1.2.1 Non-exploitation, local production (Swadeshi), decentralized economies, self-sufficiency</p> <p>1.2.2 Sarvodaya (Welfare of all) for Rural Development</p> <p>1.2.3 Antyodaya (Upliftment of the last person) for Rural Development</p> <p>1.2.4 Gram Swaraj (Village Self-Rule): Decentralized governance, economic self-sufficiency, and empowered village republics</p> <p>1.2.5 Trusteeship and Swadeshi: Examining ethical economic models, responsibility of wealth holders, and the importance of local production and consumption for self-reliance</p> <p>1.2.6 Ethical and Sustainable Living- Gandhian thought, Swadeshi movement, ecological ethics</p> <p>1.2.7 Constructive Programmes: Study of Gandhi's practical initiatives for rural upliftment, including Khadi and village industries, basic education (Nai Talim), sanitation, and health</p> <p>1.3 Dharma in Business: Righteous Conduct (Satya &amp; Nyaya), Duty to Stakeholders (Kartavya), Non-Exploitation (Ahimsa), Wealth with Responsibility (Artha with Dharma), Balance and Harmony (Samabhava), Self-Discipline (Tapas) duty, and ethical decision-making in entrepreneurial ventures</p>	10
2	<p>IKS and Business Concepts:</p> <p>2.1. Dharma (Righteous Duty),</p> <p>2.2. Artha (Material Prosperity),</p> <p>2.3. Karma Yoga (Selfless Action),</p> <p>2.4. Lokasangraha (Welfare of All) and their relevance to business.</p> <p>2.5. Economic Activities: Shrenis (Guilds), Community Enterprises.</p> <p>2.6. Traditional Business Practices: Barter and Value Systems, Hundi System, Family Businesses (Baniyas, Marwaris, Chettiars)</p> <p>2.7. Shrenis (Guilds): Investigating the organization, democratic governance, socio-economic functions, and ethical practices of ancient Indian guilds of traders, artisans, and merchants.</p> <p>2.8. Traditional Financial Cooperatives: Understanding indigenous systems of mutual financial support like 'Chit Funds' and 'Kuries'.</p> <p>2.9. Traditional water harvesting systems: Eris (tanks), Johads, Kunds, Khadins, Baolis (stepwells), Ahar-Pyne systems – their design principles, and community-based management</p> <p>2.10. Bhagavad Gita- ethical leadership, duty (Dharma), cooperation, and decision-making</p>	10

3	<p>Entrepreneurship in Indian Traditions and Modern Application:</p> <p>3.1. Indigenous business practices: textiles, Ayurveda, agriculture, and metallurgy, Role of community networks (bazaar system, jati-based enterprises)</p> <p>3.2. Exploring the heritage and economic potential of handloom, handicrafts (e.g., pottery, weaving, metalwork), and agro-based village industries.</p> <p>3.3. Leveraging traditional skills, local resources, and indigenous knowledge for rural enterprise development (e.g., organic farming, herbal products, handicrafts).</p> <p>3.4. Ayurveda, Yoga, and Wellness Entrepreneurship: Business opportunities in traditional health and wellness systems.</p> <p>3.5. Traditional Agriculture and Food Systems: Opportunities in organic farming, indigenous crop varieties, and sustainable food production based on IKS.</p>	10
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Course Outcome: After Completion of the course, student will be able to:

1. Understand the fundamentals and diversity of IKS across cultures
2. Analyse the contributions of IKS to sustainable development
3. Evaluate how indigenous knowledge shapes local business practices
4. Examine how indigenous values can inform ethical business decisions
5. Understand the roots of philosophy and business ethics
6. Apply learnings from traditional systems to modern entrepreneurial contexts

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
<ol style="list-style-type: none"> <li>1. Vinayak Bhat and Tejusvi Shukla, Kautilya's Arthashastra: Timeless Strategies for modern governance, IKS Division of Ministry of Education New Delhi, 2024.</li> <li>2. Bhagat, G. (1990). "Kautilya revisited and re-visioned", The Indian Journal of Political Science, Vol. 51, No. 2 (April - June 1990), pp. 186-212</li> <li>3. Boesche, R. (2003). "Kautilya's Arthashastra on War and Diplomacy in Ancient India", The Journal of Military History, Volume 67 (1), pp 9-37.</li> <li>4. Balbir Singh Sihag (2023). "Kautilya: The True Founder of Economics", Vitasta Publishing Pvt. Ltd. New Delhi</li> </ol>

5. Mahadevan, B., Bhat Vinayak Rajat, Nagendra Pavana R.N. (2022), “Introduction to Indian Knowledge System: Concepts and Applications”, PHI Learning Private Ltd. Delhi. 6. Gandhi and the Future of Economics” by N. N. Mukherjee 7. Gandhi on Non-Violence” edited by Thomas Merton 8. “Gandhi: The True Man Behind Modern India” by Jad Adams 9. <a href="https://iksindia.org">https://iksindia.org</a> 10. Rishi Chanakya’s Arthashastra by Ms Ami Ganatra – <a href="https://www.youtube.com/watch?v=G13z43D5z0g&amp;list=PLrrbJ0HMXRgTiMDuyotXMXT4ZKJhSDxl">https://www.youtube.com/watch?v=G13z43D5z0g&amp;list=PLrrbJ0HMXRgTiMDuyotXMXT4ZKJhSDxl</a> 11. Ancient Indian Statecraft - An Introduction to Arthashastra by Dr. Vinayak Rajat Bhat <a href="https://www.youtube.com/watch?v=8Q7GhUvOXiE">https://www.youtube.com/watch?v=8Q7GhUvOXiE</a>
<b>Scheme of Examination</b>
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
<b>Question Paper Pattern for External Examination</b> Instructions: 1) Question No. 1 is Compulsory. 2) Attempt any Three Questions from Question No. 2 to 5.  Q. 1: Fill in the Blanks = 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Theory Question on Unit-3 = 10 Marks Q. 5: Short Notes on all Units (Any 2 out of 3) = 10 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

### Subject: Ancient Indian Banking System

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		IKS Major Specific	Ancient Indian Banking System	2	2

#### Course Objectives:

2. To inform students about the Banking System in India during the ancient period.
3. To give introduction about the Indigenous Banking Institutions and the traditional financial instruments.

Unit	Title and Contents	No. of Lectures
1	Early Banking Practices: 1.1 Vedic Period: Introduction of "Sreni" (guilds) as unofficial financial institutions, Role of temples as resource managers and custodians of wealth, The "hundi" system for safe and efficient money transfers, Barter Systems and the emergence of metallic coinage etc. 1.2 Mauryan and Gupta Eras: Development of Banking Centers like Ujjain and Pataliputra, Role of "Shroff's" as middlemen in financial transactions, Usage of "Akshaya Patra" for financial transactions, Evolution of Banking Systems with the introduction of more sophisticated Financial Instruments and Practices etc.	10
2	Indigenous Banking Institutions: 2.1 Guilds (Sreni): Their role in promoting trade, providing loans, and acting as financial intermediaries. 2.2 Temples: Their function as resource managers, lenders, and custodians of wealth. 2.3 Moneylenders (Shroff's): Their role in handling deposits, executing foreign exchange transactions, and acting as intermediaries.	10
3	Traditional Financial Instruments and Practices: 3.1 Hundi: Understanding the mechanics of this early form of money transfer etc. 3.2 Akshaya Patra: Its use in financial transactions etc. 3.3 Metallic Coinage: The evolution and use of different types of coins etc.	10

Course Outcomes: After completion of the course, students will be able to:

1. Acquaint with the Banking Practices during the Vedic, Mauryan and Gupta periods.
2. Understand the working of Guilds (Sreni), Temples and Moneylenders (Shroffs) as the Banking Institutions.
3. Know about the practical details about the traditional Financial Instruments like Hundi, Akshaya Patra, Metallic Coinage, etc.

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> <li>1. Banking Systems in Ancient India – A Historical Overview by GAP Bodhi Taru</li> <li>2. Indigenous Banking in Ancient and Medieval India by Indigenous Banking in Ancient and Medieval India Public Library of India Jai Gyan: Bharat Ek Khoj. uploaded by Public Resource on January 26, 2017.</li> <li>3. Barons of Banking: Glimpses of Indian Banking History by Bakhtiar K. Dadabhoy, September 2013.</li> <li>4. Integration of Ancient Indian Classical Tests in Contemporary Banking Practices by Kumar Aditya and Akash Dahire, December 2023.</li> </ol>	
Scheme of Examination	
Passing Marks: 40% of the Total Marks	
Internal Assessment (15 Marks): Refer Point No. 3(a)	
External Assessment (35 Marks)	
<p>Question Paper Pattern for External Examination Instructions:</p> <ol style="list-style-type: none"> <li>1) Question No. 1 is Compulsory.</li> <li>2) Attempt any 3 Questions from Question No. 2 to 5.</li> </ol>	
Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)	



## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: S.Y. B.Com. Sem-III

### Subject: Judicial System in Ancient India

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Judicial System in Ancient India	2	2

#### Course Objectives:

1. To understand the foundational sources and core concepts that underpinned ancient Indian legal thought, including major Dharmashastra texts and the principles of Dharma and Dandaniti.
2. To understand the key components of the ancient Indian judicial process, such as the structure of courts, the roles of officials, and the methods used for handling disputes and punishments.
3. To understand the organizational structure of ancient Indian courts and the roles of key judicial officials, including the King, Chief Judge, and assessors.
4. To understand the fundamental methods and procedures by which justice was dispensed in ancient India, encompassing aspects like evidence collection and trial progression.
5. To understand the categories of disputes and legal infractions that were commonly addressed within the ancient Indian legal framework.
6. To understand the core principles of Dandaniti (the science of punishment) and the various types of punishments prescribed and applied in ancient Indian society.

Unit	Title and Contents	No. of Lectures
1	Introduction to Ancient Indian Judicial System: 1.1 Manusmriti 1.2 Yajnavalkya Smriti 1.3 Other Legal Texts 1.4 Chaturvarnya System	10

2	Judicial System: 2.1 Main Basis of Justice 2.2 Courts and Officials 2.3 Method of Dispensing Justice 2.4 Trade Union Act 1926 2.5 Industrial Employment Act 1923	10
3	Disputes and Punishment: 3.1 Points of disputes 3.2 Dandaniti 3.3 Types of Punishments	10

Course Outcomes: After completion of the course, students will be able to:

1. Identify and briefly describe the foundational texts and core concepts that shaped the ancient Indian judicial system, such as Dharmashastras (e.g., Manusmriti) and the Chaturvarnya system.
2. Explain the basic structure and key principles governing justice delivery in ancient India, including the roles of courts, officials, and the overarching concept of Dharma and Dandaniti.
3. Describe the basic structure and key components of the ancient Indian judicial system, including different types of courts and the roles of principal judicial officials.
4. Explain the fundamental principles and procedural steps that guided the dispensing of justice in ancient India, such as the reliance on Dharma and accepted methods of evidence.
5. Identify and categorize the common types of disputes (e.g., civil, criminal) recognized and addressed within ancient Indian legal texts.
6. Explain the core concepts of Dandaniti (science of punishment) and describe the various forms of punishments prescribed, along with the principles guiding their application in ancient Indian society.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1) Sharma, G. Ancient Judicial System of India. Delhi: Deep & Deep Publications
2) Bhat, Yashavant, Abaji (ed). Dharmashastracha Itihas (marathi). Mumbai: Maharashtra Rajya Sahitya va Sanskruti Mandal.
3) Kangale, R.P. Kautiliya Arthashastra (marathi). Mumbai: Maharashtra Rajya Sahitya va Sanskruti Mandal.
4) Alatekar, A.S. Prachin Bharatiya Shasan Paddhati (Hindi). Prayag: Bharati Bhandar
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

#### Question Paper Pattern for External Examination

1. Question No. 1 is Compulsory.
2. Attempt any Three Questions from Question No. 2 to 5.

Q. 1: Fill in the Blanks	= 05 Marks
Q. 2: Theory Question on Unit-1	= 10 Marks
Q. 3: Theory Question on Unit-2	= 10 Marks
Q. 4: Theory Question on Unit-3	= 10 Marks
Q. 5: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

#### Subject: Ancient and Modern Statistics in India

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		IKS Major Related	Ancient and Modern Statistics in India	2	2

#### Course Objectives:

1. To understand and explain the origins and evolution of number systems in ancient Indian texts.
2. To explore the representation of numbers and the concept of infinity and zero in early Vedic literature.
3. To gain insights into early Indian arithmetic and combinatorics, recognizing their foundational role in the development of mathematical thought.
4. To apply selected basic techniques of Vedic mathematics, including mental calculation methods such as the criss-cross system, squaring, and root extractions.

5. To trace the historical development of statistics in India, from ancient practices to the structured systems established during British rule and post-independence.
6. To analyse the establishment and role of key statistical institutions in India, including the Central Statistical Organisation, National Sample Survey, and Indian Statistical Institute.
7. To recognize the contributions of eminent Indian statisticians.
8. To assess the integration of statistical education and research in Indian universities and other academic institutions.

Unit	Title and Contents	No. of Lectures
1	<p>Numbers in the Vedic Literature and Evolution of Statistics in India:</p> <p>1.1 Numbers in the Vedic Literature:</p> <p>1.1.1 Origins: Three systems of Numerations – Bhutasankya, Aryabhaṭan System of Numeration, The Kaṭapayadi system of enumeration</p> <p>1.1.2 Number Names in the Rigveda</p> <p>1.1.3 Infinity and Zero</p> <p>1.1.4 Early Arithmetic</p> <p>1.1.5 Combinatorics</p> <p>1.2 Evolution of Statistics in India:</p> <p>1.2.1 Statistics in Ancient times in India</p> <p>1.2.2 Statistical System in British India</p> <p>1.2.3 The Statistical System after Independence</p> <p>1.2.3.1 Central Statistical Organisation</p> <p>1.2.3.2 National Sample Survey</p> <p>1.2.3.3 Other Statistical Divisions and Activities in the Government</p> <p>1.2.3.4 Perspective Planning Division</p> <p>1.2.4 P. C. Mahalanobis and the Indian Statistical Institute</p> <p>1.2.5 Indian Agricultural Statistics Research Institute (IASRI)</p> <p>1.2.6 Statistics in some Indian Universities</p> <p>1.2.7 A Sequel: The Period After 1960</p>	15
	1.2.8 Significant contribution of some Indian Statisticians	
2	<p>Basic Vedic Mathematics:</p> <p>2.1 Miscellaneous Simple Method</p> <p>2.2 Criss – Cross System of Multiplication</p> <p>2.3 Squaring Numbers</p> <p>2.4 Cube Roots of Perfect Cubes</p> <p>2.5 Square Roots of Perfect Squares</p> <p>2.6 Base Method for Multiplication</p> <p>2.7 Base Method for Squaring</p> <p>2.8 Digit-Sum Method</p> <p>2.9 Magic Squares</p>	15

Course Outcomes: After completion of the course, students will be able to:

1. Describe the origins and characteristics of ancient Indian systems of numeration, including Bhutasankya, Aryabhaṭan, and Kaṭapayadi systems.

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

### Class: S.Y. B.Com. Sem-III

2. Interpret the use and representation of numbers in the Rigveda and explain early Indian concepts of infinity and zero.
3. Demonstrate early arithmetic techniques and principles of combinatorics as practiced in ancient Indian mathematics.
4. Apply selected basic techniques from Vedic Mathematics, such as criss-cross multiplication, squaring, cube roots, and square roots.
5. Explain the development of statistical thought and systems in India from ancient times to the post-independence period.
6. Evaluate the contributions of key Indian statisticians.
7. Discuss the role and evolution of national statistical organizations.

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Samvadasamgrahah, IKS Division of Ministry of Education, New Delhi (Chapter 10). 2. The Mathematics of India: Concepts, Methods, Connections, P. P. Divakaran, Springer & Hindustan Book Agency, 2018 (Chapter 5). 3. Evolution of Statistics in India, J. K. Ghosh, P. Maiti, T. J. Rao and B. K. Sinha, International Statistical Review, Vol. 67, No. 1 (Apr., 1999), pp. 13-34. 4. Vedic Mathematics Made Easy, Dhaval Bathia, Jaico Publishing House, 2021
Scheme of Examination
Passing Marks: 40% of the Total Marks
Internal Assessment (15 Marks): Refer Point No. 3(a)
External Assessment (35 Marks)
Question Paper Pattern for External Examination
Instructions: 1) Question No. 1 is Compulsory. 2) Attempt any two Questions from Question No. 2 to 4.
Q. 1: Fill in the Blanks = 05 Marks Q. 2: Problems or Theory Questions on Unit-1 = 15 Marks Q. 3: Problems or Theory Questions on Unit-2 = 15 Marks Q. 4: Problems OR Theory Questions on all Units = 15 Marks
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

## Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Program Name: B.Com. in Accountancy and Taxation

Class: SY B.Com. Sem-III

Subject: Field Project in Accountancy and Taxation

Academic Year: 2025-2026

Sem	Subject Code	Type of Course	Name of the Subject	Credits	Lectures per Week in Clock Hour
III		Field Project (Major Specific)	Field Project in Accountancy and Taxation	2	4

### Field Project in Accountancy and Taxation

#### A) Introduction:

The field-based learning/project should attempt to provide opportunities for students to understand the different socio-economics contexts. It should aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situation in rural and urban contexts, and to observe and study actual field situations regarding issues related to socio-economic development. Students should be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They should have opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems.

The main objectives of NEP 2020 are to make holistic development of students. In line with the NEP 2020 objective of student's holistic development to improve the employability of students at the same time to nurture better understanding of socio-economic context. Field project work will provide students opportunity to visit and observe situation in rural and urban contexts; students are expected to visit, observe and study actual field situations in socio economic contexts while doing their field study. It will improve opportunities to understand interconnect between theoretical knowledge and practical applications. Field Project is expected to enhance their sensitivity to socio economic issues and improve their ability of critical thinking and problem solving as well as designing innovative solutions to the existing and emerging problems. Field Project component will broaden the possibilities of deeper learning and enhancing research acumen of students. Field Project broadens opportunities of social responsibility, environmental sustainability, nation building and peace.

A Field Project for B.Com. in Accountancy and Taxation Program Students under NEP 2020 will provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.

The objective is to enhance students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers. Field Projects can vary widely depending on the specific focus area within commerce, such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource

Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of Industry etc.

Field Projects for B.Com. in Accountancy and Taxation Program Students not only intensify their understanding of theoretical concepts but also equip them with practical skills and experiences that are valuable in their future careers.

Field Projects empower students to bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce. Ultimately, field projects empower commerce students to enter the workforce with a holistic skill set, positioning them as skilful professionals capable of navigating the complexities of the business sphere.

#### B) Course Objectives:

1. To provide a transformative educational experience that goes beyond textbooks and traditional classroom learning typically in collaboration with businesses or organizations.
2. To enhance students' understanding of commerce-related concepts and develop practical skills that will be valuable in their future careers.
3. To intensify students understanding of theoretical concepts and equip them with practical skills and experiences that are valuable in their future careers.
4. To empower students to bridge the gap between theory and practice that enhance their academic knowledge and prepare them for the dynamic challenges of the business world, fostering the development of critical skills, a professional mindset, and a comprehensive understanding of the field of commerce.
5. To empower commerce students to enter the workforce with a holistic skill set, positioning them as skilful professionals capable of navigating the complexities of the business sphere.
6. To foster ability of students to work in team, develop social awareness and nurture human values among students.
7. To encourage collaboration between Higher Education Institutions, Government Organizations, Non-Government Organizations, Social Organization, Business and Industry Organization for better implementation of Field Project.

#### C) Course Outcomes:

After Completion of the course, the student will be able to;

1. Use various concepts learned in the classrooms to real-world socio-economic conditions enhancing their ability, understanding and skills.
2. Indicate insights into the challenges, opportunities and culture of socio-economic diversity, preparing them for future role as responsible citizens.
3. Analyse evidence of research aptitude and skills of critical-thinking, analytical skills, and ethical research conduct in field work.
4. Show critical-thinking abilities and problem-solving abilities in making informed decisions in complex scenarios through practical situations.
5. Work in teams and collaborate to achieve common goals in the work field environments through collaborative efforts.

6. Apply integrity in their dealings with their work and the people that they interact with by upholding professional; principles and ethical standards.

#### D) Significance of a Field Project:

1. Application of Theoretical Knowledge:
  - a) Allows S.Y. B.Com. students to apply the theoretical concepts learned in the classroom to real business situations.
  - b) Bridges the gap between academic learning and practical implementation.
- 2) Hands-on Experience:
  - a) Provides hands-on experience in various aspects of commerce such as Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
  - b) Enables students to develop practical skills that are essential in the professional world.
- 3) Problem-Solving Skills:
  - a) Challenges students to solve real-world business problems, enhancing their critical thinking and problem-solving abilities.
  - b) Encourages innovative thinking and creativity in finding solutions.
- 4) Integration of Specialization Knowledge:
  - a) Depending on their chosen specialization, students will integrate and apply specialized knowledge to the specific context of their Field Project.
- 5) Interaction with Industry Professionals:
  - a) Offers opportunities for students to interact with professionals in the industry, gaining insights, guidance, and networking opportunities.
  - b) Facilitates mentorship and the exchange of ideas between students and experienced professionals.
- 6) Understanding Business Practices:
  - a) Allows students to gain firsthand experience in the day-to-day operations of businesses, helping them understand the practical aspects of business management.
  - b) Provides exposure to industry best practices and real business challenges.
- 7) Professional Development:
  - a) Enhances professional skills such as communication, teamwork, time management, and project management.
  - b) Builds confidence and prepares students for the demands of the corporate world.
- 8) Report and Presentation:
  - a) A crucial aspect of the Field Project will be the preparation of a comprehensive report.
  - b) Additionally, students will be required to present their project outcomes to faculty or industry experts.
- 9) Business/Industry Relevance:
  - a) Ensures that students are aware of the current trends and challenges in the industry.



- b) Helps students stay updated with industry practices, making them more adaptable and relevant in their future careers.
- 10) Research and Analysis Skills:
  - a) Develops research and analytical skills as students gather and analyse data for their projects.
  - b) Fosters a deeper understanding of Financial Accounting, Management Accounting, Cost Accounting, Social Responsibility Accounting, Human Resource Accounting, Inflation Accounting, Finance, Auditing, Corporate Governance, Capital Structure, Blockchain, Financial Technology, Forensic Accounting, and other relevant and contemporary topics in the same discipline as per time-to-time development /as per the need of industry etc.
- 11) Preparation for Entrepreneurship:
  - a) If students aspire to become entrepreneurs, a field project can provide valuable insights into the challenges and opportunities of starting and managing a business.
- 12) Networking Opportunities:
  - a) Engaging in a Field Project may provide students with opportunities to connect with professionals, industry experts, and potential employers, expanding their professional network.
- 13) Resume Enhancement:
  - a) Adds value to a student's resume by showcasing practical experience and the ability to apply theoretical knowledge in real-world scenarios.
  - b) Increases the employability of students as employers often value practical experience.

#### E) Hints for choosing and preparing of a Field Project Topic:

1. Consider your interests and skills:  
Choosing a topic that genuinely interests you fosters motivation and keeps you engaged throughout the project and analysis process.
2. Selecting a Relevant Topic:  
Choose a topic aligned with your specialization, allowing for the practical application of classroom concepts. Consider current trends, issues, or challenges within the business or financial sector.
3. Focus and Direction:  
A well-defined topic provides a clear focus for your field project, ensuring you stay on track and delve into a specific area within finance. The chosen topic allows you to showcase your field project, analytical, and communication skills effectively.
4. Define Clear Objectives:  
Clearly outline the objectives of your field project.
5. Identifying the Scope:  
Define the project's scope to ensure it is manageable within the given timeframe and resources. Set realistic expectations regarding the depth and breadth of your project.
6. Conduct a literature review:  
Explore existing research on the topic to gain a better understanding of the issues involved.
7. Identify a research question:  
Develop a clear research question that you can answer through your project.
8. Identify a real-world problem or challenge:  
Choose a topic that addresses a specific problem or challenge faced by organizations in the human resource accounting field.
9. Choose a manageable scope:  
Ensure that the project is feasible within the given timeframe and resources.

10. Industry or Sector Focus:

Tailor your field project to a specific industry or sector such as management, marketing, finance, accounting, costing, entrepreneurship, banking and finance, cooperation and rural development, business practices and environment or other commerce related disciplines.

11. Practical Application of Concepts:

Design your project to require the application of theoretical concepts learned in the classroom.

12. Project Presentation:

Include a presentation component where you communicate your findings, insights, and recommendations to your peers, faculty, or industry professionals. Utilize visual aids, such as charts and graphs, to enhance clarity.

13. Evaluation Criteria:

Understand the criteria for evaluating the field project, including factors such as research quality, analytical skills, presentation effectiveness, and the practical relevance of your findings.

14. Documentation:

Emphasize the importance of documenting the entire process, from project initiation to conclusion. This documentation includes research notes, analysis, and final reports.

15. Seek guidance from your professor or advisor:

Get feedback and advice on your project topic and research plan.

16. Networking and Career Opportunities:

A well-researched project on a relevant topic can spark discussions with professors, industry professionals, and even potential employers.

F) Role and Responsibilities:

1. College:

College has to provide all necessary facilities and requirements to the Head, Supervisor and Students such as Library facility, Internet Service, Electronic Gadgets etc. for smooth completion of Field Projects.

2. Head of the Department (HOD):

Allotment of supervisor to the students for field project should be done by Head of the Department. Head has to ensure about the required facilities provided by the College for smooth completion of Field Project.

3. Supervisor:

a) To prepare a proper schedule of field project well-in-advance and display the same on the College Website at the beginning of the Semester.

b) To incorporate all necessary instructions as well as guidelines of field project in the schedule for students' information.

c) To conduct orientation sessions to meet the requirement of students for completion of field project.

d) To review and approve Field Project topic.

e) To take regular feedback and review on students' engagement on the field project.

f) To monitor students field project progress and provide guidance.

g) To keep the record of interaction with students.

h) To collect and review progress reports.

i) To evaluate Field Project Reports including documentations, presentations etc. 4) Students:

a) To refer the schedule which is to be uploaded on College Website by each student.

- b) To select a topic from the suggested list or any other topic.
- c) To prepare Field Project Outline as per the selection topic of field project in consultation with your supervisor.
- d) To take approval for the topic and outline from your supervisor.
- e) To attend the orientation sessions on the field project is to be conducted by your supervisor.
- f) To attend the experts'/guest faculty sessions organized by your supervisor.
- g) To report the progress to your supervisor periodically or as per the instructions of your supervisor.
- h) To give the progress report presentation as per schedule issued by supervisor.
- i) To maintain the activity cum work report during field project period in the prescribed format provided by your supervisor and get it validated by the supervisor.
- j) To keep regular communication with supervisor for completion of field project.
- k) To complete the field project report as per the instructions issued by supervisor time to time and the same are mandatory on the students. If student fails to make compliance as per the instruction issued by supervisor, then the student will be responsible for his/her academic loss.
- l) To prepare field project report as per guidelines issued by the University in consultation with supervisor.
- m) To give the field visit and maintain the record by every student.

#### G) Field Project Evaluation Pattern:

Field Project Report is based on the self-study done by the student and to be evaluated for 50 Marks altogether and 02 credits will be awarded to students. According to the guidelines outlined in the NEP Structure issued by the Savitribai Phule Pune University, evaluation of field project involves following Two Key Components:

1. Internal Evaluation: 30% (15 Marks), and
2. External Evaluation: 70% (35 Marks).

##### 1. Internal Evaluation by Supervisor: (15 Marks):

Sr. No.	Criteria	Marks
A	Selection and presentation of field project topic	5
B	Attendance of sessions, engagement of students throughout the semester for field project, presentation of field project work progress, field visits etc.	5
C	Overall report quality	5
Total		15

##### 2. External Evaluation by Supervisor: (35 Marks):

External Evaluation to be made by the Internal Examiner (Supervisor) and External Examiners (Appointed by the University) independently as per viva-voce schedule issued by the University at the end of the semester.

Sr. No.	Criteria	Marks
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a	Overall quality of the field project: Statement of problems, Objectives of the field project, Literature review, Methodology, Analysis and interpretation of data, Fulfilment of objectives, Findings, Recommendations, References etc.	15
b	Overall Project Report Structure and Presentation	05
c	Viva-Voce: Communication and presentation skills, Performance etc.	15
Total		35

### External Evaluation Sheet

Uni. Seat No.	Name of the Student	Internal Examiner			External Examiner			Total	Total
		G-2-a (15)	G-2-b (05)	G-2-c (15)	G-2-a (15)	G-2-b (05)	G-2-c (15)	70	35
1									
2									
3									

(Note: College has to strictly follow above evaluation sheet and should duly signed by Internal and External Examiners)

### H) Field Project Report: A Guiding Framework (Structural Guidelines):

A Field Project Report is an end result of field experiences, research, and analysis, reflecting the depth and breadth of the student's engagement during fieldwork. This comprehensive document serves as a testament to the student's ability to apply academic knowledge to real-world challenges within the field of commerce. Structural guidelines of the field project is as follows:

#### 1. Cover Page: (Specimen-A)

It includes the title of the report, name of the university, name of the program, name of the specialization (major subject), name of the student, class with division, roll number, university seat number, name of the supervisor, name of the department, name of the college, month and year etc.

#### 2. Field Project Completion Certificate: (Refer Specimen-B)

#### 3. Declaration of Student: (Refer Specimen-C)

#### 4. Certificate of Supervisor: (Refer Specimen-D) 5) Certificate of the Organization: (Refer Specimen-E) 6) Acknowledgments:

Express gratitude to individuals, organizations, supervisor and who assisted to make completion of this field project.

#### 7) Table of Contents: (Refer Specimen-F)

It presents a clear and organized list of the report's sections and subsections with corresponding page numbers.

#### 8) List of Tables: (Refer Specimen-G)

#### 9) List of Figures/Charts/Diagrams: (Refer Specimen-H) 10) Introduction:

Introduce the project, its context, relevance and significance of the chosen topic.

11) Profile of the Organization:

Provide a detailed overview of the organization where the fieldwork was conducted including information about its structure, mission, and industry context.

12) Review of Literature:

Review relevant literature and theoretical frameworks related to the field of study. Discuss how existing knowledge informs the project and its goals.

13) Research Methodology:

State scope of the study, statement of problems, limitations of the study, objectives, justification of objectives, working definitions of terms used, research design, data collection methods, tools used during fieldwork, rationale behind methodological choices, and outline the structure of the report.

14) Analysis and interpretation of data:

It deals with analysis and interpretation of data collected by the student in the context of objectives and statement of problems.

Interpret the findings in the context of the problem statement. Relate findings to existing literature and theories.

15) Finding and Recommendations:

Summarize findings obtained from the analysis and interpretation of data and proposes actionable recommendations based on the same with justifications. State the fulfilment of objectives of study and knowledge contribution likely outcomes.

16) Appendices:

a) References/Bibliography:

Provide a comprehensive list of all sources cited in the report using a standardized citation style.

b) Questionnaires:

Attach specimen of questionnaires.

17) Student-Supervisor Interaction Diary Certificate Format: (Specimen-I)

The student should maintain and retain this Diary and the Field Project Report will not be accepted without the duly filled Field Project Student-Supervisor Interaction Diary Certificate.

I) Field Project Formatting and Stylistic Considerations:

1. Font and Spacing:

Use a readable font (e.g., Times New Roman) with standard size 12 and one and half line spacing.

2. Headings and Subheadings:

Clearly distinguish headings and subheadings to enhance readability and use a readable font (e.g. Times New Roman) with standard size 14.

3. Page Numbers:

Number all pages sequentially including the cover page.

4. Graphics and Visuals:

Incorporate visuals strategically to enhance understanding but avoid overloading the report.

5. Margin:

Maintain proper four side margin (Top, Bottom, and Left – 1” and Right – 1.5”).

(Specimen-A: Cover Page)

**WRITE HERE THE TITLE OF THE PROJECT**

(Capital Letter with Centre Alignment)

**A FIELD PROJECT REPORT SUBMITTED TO  
SAVITRIBAI PHULE PUNE UNIVERSITY**

**IN THE PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE DEGREE  
OF**

**BACHELOR OF COMMERCE**

IN THE SUBJECT OF  
ACCOUNTANCY AND TAXATION

SUBMITTED BY  
NAME OF THE STUDENT

Class: S.Y. B.Com. Sem-III

Division: \_\_\_\_\_

Roll No. / Seat No. \_\_\_\_\_

UNDER THE GUIDANCE OF  
NAME OF PROJECT SUPERVISOR

(Logo of the College)

NAME OF THE DEPARTMENT

NAME OF THE COLLEGE

WRITE MONTH AND YEAR

(Specimen-B: Field Project Completion Certificate)

FIELD PROJECT COMPLETION CERTIFICATE

This is to certify that the project report entitled “\_\_\_\_\_” in the subject (Specialization) \_\_\_\_\_ was prepared by \_\_\_\_\_, Class: SY B.Com., Sem-III, Div. \_\_\_\_\_ Roll No. \_\_\_\_\_, University Seat No. \_\_\_\_\_ under my guidance and supervision for the Academic Year \_\_\_\_\_.

This Project Report is based on original study / field work carried out by him / her. Material / Notes obtained from sources has been duly acknowledged in the Field Project.

This Field Project is submitted to Savitribai Phule Pune University in partial fulfilment of requirement of SY B.Com. for the Academic Year \_\_\_\_\_.

Place:

Signature

Date:

Name of the Field Project Supervisor

### Viva-Voce Examination

Date of Viva-Voce Exam: \_\_\_\_\_

University Seat No. \_\_\_\_\_

Signature of Internal Examiner

Signature of External Examiner

(Specimen-C: Declaration by the Student)

### DECLARATION BY THE CANDIDATE

I declare that the Field Project entitled \_\_\_\_\_ submitted by me for the Degree of Bachelor of Commerce in Accountancy and Taxation is the record of work carried out by me during the period from \_\_\_\_\_ to \_\_\_\_\_ under the guidance of \_\_\_\_\_ and has not formed the basis for the award of any degree,



diploma, associateship, fellowship, titles in this or any other University or other Institution of Higher Learning.

I further declare that the material obtained from other sources has been duly acknowledged in the Project.

Place: \_\_\_\_\_ Name and Signature of the Student  
Date: \_\_\_\_\_

(Specimen-D: Certificate of the Field Project Supervisor)

### CERTIFICATE OF THE FIELD PROJECT SUPERVISOR

CERTIFIED that the work incorporated in the Field Project \_\_\_\_\_  
\_\_\_\_\_ (Title) submitted by Mr. / Ms.  
\_\_\_\_\_ was carried out by the candidate under my  
supervision. Such material has been obtained from other sources has been duly acknowledged in the  
Field Project.

Place: \_\_\_\_\_ Name and Signature of the Field Project Supervisor  
Date: \_\_\_\_\_

(Specimen-E: Certificate from the Organisation)

### CERTIFICATE FROM THE COMPANY / ORGANISATION

This is to certify that \_\_\_\_\_ (Student Name) of S.Y.  
B.Com. Sem-III, Roll No. \_\_\_\_\_ of \_\_\_\_\_ (College Name) has  
successfully completed the Field Project as per the guidelines of Savitribai Phule Pune University in  
our Organization from \_\_\_\_\_ to \_\_\_\_\_ (Total 120 Hours) during the work the student was  
sincere, hardworking and showed a keen interest in learning. The involvement and sustained efforts  
put in by the student are highly appreciable. I recommend this Field Project for evaluation and  
consideration for the award of credits to the student. We wish him all the best in his future endeavours.

Place: \_\_\_\_\_ Authorized Name, Signature and Stamp  
Date: \_\_\_\_\_

(Specimen-F: Table of Contents)

### TABLE OF CONTENTS

Sr. No.	Title	Page No.
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1	Title Cover Page (Specimen-A)	
2	Field Project Completion Certificate (Specimen-B)	
3	Declaration by the Candidate (Specimen-C)	
4	Certificate of the Field Project Supervisor (Specimen-D)	
5	Certificate from the Organisation (Specimen-E)	
6	Acknowledgement	
7	Table of Contents (Specimen-F)	
8	List of Tables (Specimen-G)	
9	List of Figures/Charts/Diagrams (Specimen-H)	
10	Chapter No. 1: Introduction	
11	Chapter No. 2: Profile of the Organization	
12	Chapter No. 3: Review of Literature	
13	Chapter No. 4: Research Methodology	
14	Chapter No. 5: Analysis and Interpretation of Data	
15	Chapter No. 6: Findings and Recommendations	
16	Appendices:	
a	References/Bibliography	
b	Questionnaires	

(Specimen-G: List of Tables)

## LIST OF TABLES

Sr. No.	Title of the Table	Page No.
*1.1		
*2.1		
So, on		

\*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Table in that Chapter.

(Specimen-H: List of Figures/Charts/Diagrams)

## LIST OF FIGURES/CHARTS/DIAGRAMS

Sr. No.	Title of the Figures / Graphs / Charts	Page No.
*1.1		
*2.1		
So, on		

\*The first number of Serial Number indicates the Chapter Number; the second number following the dot indicates the number of the Figures / Graphs / Charts in that Chapter.

(Specimen-I: Student-Supervisor Interaction Diary Certificate)

## STUDENT-SUPERVISOR INTERACTION DIARY CERTIFICATE

I, the undersigned Mr./Ms. \_\_\_\_\_ Roll No. \_\_\_\_\_  
 \_\_\_\_\_ University Seat No. \_\_\_\_\_ studying in the \_\_\_\_\_ Year of \_\_\_\_\_  
 of Full Time Course is doing my field project work under the supervision of  
 Dr./Mr./Ms. \_\_\_\_\_, wish to state that I have met my Supervisor  
 on the following dates mentioned below for Field Project Guidance and reporting of progress of the  
 Field Project:

Date	Points discussed	Signature of the Supervisor

Place:

Signature of the Student

Signature of the Supervisor

Date:

### Suggested/Indicative List of Topics for Field Project

Sr. No.	Name of the Topic
1	Analysis of financial statement of a specific industry or company.
2	A study of IFRS/GAAP adoption in a company and it's affecting a company's financial reporting and performance.
3	An overview of various methods of Revenue Recognition and their impact on financial statements of business entity.
4	A study of inventory valuation methods and their impact on company's profitability and financial reporting.
5	An examination of government regulations influences the world of accounting.
6	A study of fund accounting policies in India.
7	An overview of role of accounting in preventing and detecting money laundering.
8	A study of risk and return analysis in finance and accounting.
9	An overview of factors surrounding the process of cash flow of business entity.
10	Analysis the effects of audit boards and commissions in the governance of company.
11	A study of uses of financial accounting tools to monitor liquidity levels of the organization.
12	An overview of role of components of global accounting to manage global financial data.
13	An analysis the impact of tax management on income production.
14	An examination of impact of accounting regulations on small and medium-sized enterprises.
15	An analytical study of risk management strategies for growing businesses.
16	An empirical study of electronic accounting systems affects the accounting personnel.
17	An analytical study of the effect of the new taxation system on managerial accounting.
18	A study of decision support systems increases managerial effectiveness.
19	A study of electronic accounting systems affects economic systems.
20	An analytical study of the risks that lead accountants and managers face in their day-to-day activities.

21	An analytical study of the challenges involved in implementing cost accounting in the industry of oil and gas.
22	A study of the legal implications related to financial accounting.
23	An analytical study of the effects of earnings management on financial statement reliability.
24	A descriptive study of various financial accounting tools.
25	An empirical study of the regulation of financial accounting directs goodwill impairment treatment.
26	A study of the common challenges of financial accounting in the hotel industry.
27	A study of the correlation between financial accounting details and stock market performance.
28	A study of role of financial accounting in measuring and reporting intangible assets.
29	A study of the link between financial accounting information credit risk assessment.
30	An analytical study of accounting conservatism and its impact on financial

	statement credibility.
31	A comparative study of various financial accounting models.
32	A study of asset liability management in the banking sector.
33	A descriptive study of implications of financial accounting theories in the business and society.
34	A study of the applications of financial accounting theories improves the economy.
35	A study of dynamic between normative and positive accounting theories in financial accounting.
36	A study of role of accounting theory in financial decision-making.
37	A descriptive study of the political environments and its influence on accounting theories.
38	An analytical study of cultural environments and its affects on the development of accounting theories.
39	An analytical study of sociological environments and its effects on the development of accounting theories.
40	An analytical study of economic environments and its affects accounting theories.
41	A study on the role of accounting theory in checking the effectiveness of internal controls.
42	A study on accounting theories have shaped the ethics of international business.
43	A study of various contributions of accounting theories to modern economies.

44	A study on the accounting theories and its uses for improvement of the financial health of an organization.
45	A study on the correlation between accounting theories and behaviour.
46	A study on the role of accounting theory in sustainability reporting.
47	A study on the application of forensic tools.
48	Analysis of the major global trends of forensic accounting.
49	A study on the prevention of fraud with the help of forensic accounting.
50	An analytical study of forensic accounting and its impact on the credibility of financial statements.
51	A descriptive study of the role of tax accounting in corporate social responsibility.
52	An overview of tax reform and its impact on the small businesses.
53	An overview of tax policy and impact on income inequality.
54	A study of the effects of tax administration on revenue generation.
55	An analytical study of the role of forensic accounting in identifying fraudulent insurance claims.
56	A descriptive study of forensic accounting and its uses in detecting money laundering schemes.
57	A descriptive study of forensic accounting and its uses in investigating white-collar crimes.
58	An overview of the effectiveness of forensic accounting in preventing tax evasion.
59	A study of forensic accounting and its impact on the financial statement accuracy.
60	A descriptive study on the role of forensic accounting in uncovering fraudulent financial reporting.
61	A study of tax implications of intellectual property rights.
62	A study of tax implications of cryptocurrency transactions.

63	A descriptive study of the role of tax havens in international tax planning.
64	A study on the analysis of the effect of tax policy on foreign direct investment.
65	A study on tax considerations for non-profit organizations.
66	A descriptive study of the effectiveness of tax audits in detecting tax evasion.
67	A study on the tax implications of online sales.
68	A study on the tax implications of cross-border mergers.
69	An overview of accounting management practices across various economies.
70	A study on the impact of technology on accounting management practices.
71	A study on the problems of using accounting management software in small businesses.

72	Analysis of the impact of globalization on accounting management strategies.
73	An overview of the role of risk management in accounting management decision-making.
74	A study on the analysis of influence of cultural factors on accounting management practice.
75	An overview of taxation policies and its impact on accounting management practices.
76	A study on the analysis of influence of corporate governance on accounting management practices.
77	A study on the correlation between accounting management and sustainable development.
78	An analytical study of impact of budgeting, planning, and control on the profitability of a manufacturing company.
79	A study on the effect of different taxes on the growth of small and medium-sized enterprises (SMEs).
80	A study on the analysis of impact of internal control systems on the financial performance of an organization.
81	A study on the impact of accounting information systems on managerial decision-making.
82	A study on the corporate governance and ethics in accounting.
83	A study on the role and importance of internal auditing in maintaining financial integrity and accuracy.
84	A study on the analysing project cost management practices in a construction or software development company.
85	A study on the evaluation of profitability of a project, considering costs, revenues, and other relevant factors.
86	A study on the investigating of technology is changing accounting practices.
87	An overview of financial technology and its impact on the financial sector.
88	A study management accounting techniques and its impact on organizational decision-making.
89	A study on the implication of foreign exchange on the profitability of firms.
90	An analytical study on determination of the effect of environmental cost accounting and green management accounting on the financial performance of business entity.
91	An evaluation of the impact of capital structure on firm performance across different industries.
92	A comparative analysis of the cost of capital and financial structure in multinational corporations across different regulatory environments.
93	A study on the integrating sustainability and CSR initiatives and they affect a corporation's financial performance and brand reputation.

94	A study on the relationship between corporate governance structures and financial performance.
95	A comparative analysis of financing strategies among mergers and acquisitions.
96	An evaluation of importance of financial transparency and its impact on investor relations and trust.
97	An analytical study on the investigating the role of financial flexibility in strategic investment decisions during economic downturns.
98	An overview of different dividend policies and its affects on shareholder value and the firm's financial performance.
99	An investigating the determinants of successful venture capital investments in tech startups.
100	Analysing the trends and outcomes of venture capital funding in emerging technologies.
101	An assessment of performance and return on investment of different exit strategies employed by venture capital firms.
102	An assessment of the impact of private equity investments on the financial performance of SMEs.
103	An analysis the role of venture capital in fostering innovation and entrepreneurship.
104	An evaluation of the exit strategies of private equity firms: A comparative analysis.
105	An assessment of the impact of environmental, social, and governance (ESG) criteria on fund performance.
106	Analysis of the effectiveness and implications of market-neutral strategies employed by hedge funds.
107	An assessment of the impact of hedge fund activism on corporate governance and financial performance.
108	A study on the impact of financial literacy on individual financial planning effectiveness.
109	An investigation of the determinants of hedge fund success: A comparative analysis.
110	An examination of the role of hedge funds in financial market stability.
111	An assessment of the contribution of hedge funds to systemic risk in financial markets, and the effectiveness of regulatory measures in mitigating such risks.
112	An examination of the level of transparency and disclosure practices in the hedge fund industry and its impact on investor trust and regulatory compliance.
113	An evaluation of the influence of regulatory changes on hedge fund operations and performance.
114	An evaluation of the contribution of hedge funds to financial market liquidity and the implications for market stability.



115	A study of different taxation policies influences financial planning strategies among individuals and businesses.
116	An evaluation of the effectiveness and user adoption of digital tools in modern financial planning practices.
117	A comparative analysis of traditional versus robo-advisory in financial planning.
118	An investigation the potential of blockchain technology in streamlining treasury operations and enhancing transparency.
119	An evaluation of the impact of blockchain technology on financial services.
120	A study of the impact of artificial intelligence on the delivery of financial services, customer experience, and operational efficiency within FinTech firms.

121	A study on the role of tax policy in promoting economic growth in emerging markets
122	Comparative analytical study of flat tax vs. progressive tax systems and their economic impacts.
123	A study of effectiveness of tax incentives in stimulating small business growth.
124	A study of the effectiveness of sin taxes in reducing public health costs.
125	A study on the role of tax policy in promoting green energy development.
126	A study of relationship between corporate tax rates and foreign direct investment.
127	A study of corporate income tax rates and their influence on business relocation decisions.
128	A description study of taxation as a tool for reducing income inequality: A global comparison.
129	Tax policy and economic stabilization: A historical analysis of key tax reforms.
130	A study on the role of tax policy in shaping the gig economy.
131	Tax avoidance strategies used by multinational corporations: An in-depth analysis.
132	A study of corporate tax incentives and their effect on sustainable business practices.
133	A study on the impact of tax havens on global corporate tax revenues.
134	An evaluation of the effectiveness of corporate tax credits in fostering innovation.
135	A study of the role of corporate social responsibility in corporate tax strategies.
136	A study of corporate tax reforms and their impact on shareholder value.
137	A comparative analysis of GST vs. Excise and Service Tax: Economic implications.
138	A study of relationship between tax morale and voluntary tax compliance.
139	A study of digitalization and its impact on tax evasion and enforcement.

140	A study of global tax treaties and their impact on developing countries' tax revenues.
141	A study of the transfer pricing regulations and their effect on multinational tax strategies.
142	An analytical study of double taxation treaties and their impact on international trade and investment.
143	A study on the corporate taxation and its impact on financial reporting practices.
144	A comparative analysis of territorial vs. worldwide tax systems.
145	Digital taxation: Evaluating the taxation models of online platforms.
146	A study of digital taxation models: A comparative analysis of global approaches.
147	A study of digital taxation and international law: Legal frameworks and implications.
148	A comparative analysis of tax law reforms in developing vs. developed countries.
149	A comparative analysis of GST vs. VAT: Economic implications.
150	A study to compare and contrast different accounting software systems and their impact on efficiency and accuracy.
151	A study of environmental taxation and its role in modern tax law reforms.
152	A study of data analytics techniques can be used to improve accounting processes and decision-making.
153	A study to investigate the security risks to accounting information systems and explore ways to mitigate these risks.
154	A study to evaluate the quality of audit reports and identify potential areas for improvement.

155	Assessment of effectiveness of internal control systems in preventing fraud and errors.
156	A study of forensic accounting role in detecting and preventing fraud in businesses.
157	Analysis of tax planning strategies for businesses and individuals, focusing on reducing tax liabilities.
158	A study to investigate the impact of specific tax regulations on businesses and the economy.
159	A study of complexities of international taxation and its impacts on multinational corporations.
160	An analytical study of changes in Cost-Volume-Profit (CVP) Analysis and how they affect a company's profitability.
161	An examination of budgeting process in a specific organization and assess the effectiveness of budgetary control measures.
162	An investigation of implementation and benefits of ABC in a manufacturing or service industry.

163	An analysis of impact of transfer pricing policies on the profitability of different divisions within a company.
164	Analyse the impact of sustainability accounting on organizational practices and stakeholder perceptions.
165	An analytical study of unique accounting challenges and opportunities within a specific industry (e.g., healthcare, manufacturing, technology).
166	A study to investigate how the pandemic has affected businesses and their financial performance, including the role of accounting in managing these challenges.
167	A study to explore the potential of AI to automate accounting tasks and improve efficiency.
168	A study to examine the unique accounting and tax implications of cryptocurrency transactions.
169	A study of relationship between tax revenues and public expenditure in developing countries.
170	A study on taxation as a tool for addressing public debt in developed economies.
171	A study of fiscal decentralization and its impact on tax revenue distribution.
172	Analysis of the effects of indirect taxation on public finance sustainability.
173	A study on the role of tax policy in funding social security programs.
174	An evaluation of the effectiveness of earmarked taxes for public service funding.
175	A study on the influence of tax policy on public-private partnerships (PPP).
176	A study of carbon taxes effectiveness in reducing greenhouse gas emissions.
177	A study on the role of green taxes in promoting sustainable business practices.
178	An analytical study on environmental taxation and its impacts renewable energy development.
179	A study on the relationship between environmental taxation and public awareness campaigns.
180	An evaluation of the economic impact of plastic taxes on businesses.
181	A study on the influence of green taxes on global trade agreements.
182	A study on the role of environmental taxation in addressing water scarcity issues.
183	Analysing the economic impact of carbon pricing in developing economies.
184	A study on evaluation the effectiveness of carbon trading schemes in environmental taxation.
185	A study on the influence of environmental taxes on agricultural sustainability.
186	A study on the role of tax subsidies in promoting green building practices.
187	A study of demographic shifts and its impact on future tax revenues and policies.

188	A study of blockchain technology role in revolutionizing tax compliance.
189	A study on the future of green taxation in the fight against climate change.
190	A study of role of future tax incentives in promoting social entrepreneurship.
191	A study of role of future tax policy in regulating artificial intelligence industries.
192	A study of artificial intelligence and its impact on financial reporting and compliance.
193	A study of geopolitical trends and its impact on future global tax policies.
194	A study of role of future tax treaties in addressing digital tax avoidance.
195	A study of the future of taxation in a digitalized global economy.
196	Comparative analysis of global accounting standards post-IFRS adoption.
197	A study of the efficacy of automated accounting systems in small to medium enterprises.
198	A study of predictive analytics in accounting and its impact on business strategy.
199	A study of regulatory impacts on financial disclosures and corporate accounting.
200	A study of tax evasion strategies and their impact on international accounting standards.
201	A study on the comparative reliability of external audits versus internal controls.
202	A descriptive study on regulatory frameworks and its impact on auditing standards.
203	A study on the blockchain applications in enhancing audit trail transparency.
204	A study on the strategies adopted for cybersecurity audits in financial institutions.
205	The role of internal audits in reinforcing cybersecurity measures.
206	A study of data privacy regulations and its impact on audit practices globally.
207	A study on the implementation of forensic auditing techniques in corporate fraud detection.
208	A study on the fraud detection techniques in an AI-driven audit environment.
209	A Comparative study of traditional and modern audit methodologies.
210	A study on the future of auditing: integrating real-time data analytics.
211	A study on the role of technology in transforming audit documentation and reporting.
212	A study on the auditor-client relationships and its impact on audit quality.
213	A study on the environmental, Social, and Governance (ESG) criteria and their impact on capital market trends.
214	A study of fintech and its impact on traditional capital market structures.
215	A study of venture capital and its influence on market innovation.
216	A study of mergers and acquisitions and its impact on corporate financial health.
217	A study of corporate governance and its effect on equity prices.
218	A study on the venture capital and its impact on corporate growth.

219	A study of corporate financial transparency and its effect on investor relations.
220	A study of corporate governance mechanisms to combat corruption and enhance transparency.
221	A study of governance structures and its impact on corporate sustainability and responsibility.
222	A study of demographic changes and its impact on corporate finance strategies.
223	A study of mobile banking and its impact on financial inclusion in developing countries.
224	A study of fintech and its role in combating financial crime and money

	laundering.
225	A study of fintech and its impact on wealth management and investment strategies.
226	A study of digital transformation and its impact on management accounting practices.
227	A study of quantitative finance techniques and its impact on financial advising.
228	A study of relationship between Inflation Accounting and Managerial DecisionMaking.
229	A Comparative Analysis of Inflation Accounting Methods.
230	A study of blockchain and its impact on global payment systems.
231	A study of relationship between Inflation Accounting and Corporate Financial Reporting.
232	A study of explore the application of various carbon accounting standards.
233	A study of development of an Inflation Accounting System.
234	A study of carbon accounting information and its influences on decision-making in areas like investment, supply chain management, and product development.
235	An analysis of the impact of HR practices on financial performance.
236	An analytical study of AI and big data and their uses to improve carbon accounting accuracy, efficiency, and transparency.
237	A study International Financial Reporting Standards (IFRS) and their impact on auditing.
238	An examination of blockchain can be used to enhance the transparency, security, and efficiency of carbon credit trading.
239	A study of forensic accounting techniques in financial auditing.
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