

Nagpur Shikshan Mandal's

SHRI BINZANI CITY COLLEGE

**(An Autonomous Institution affiliated to Rashtrasant Tukadoji Maharaj
Nagpur University, Nagpur)**

BOARD OF STUDIES IN COMMERCE AND MANAGEMENT

B.COM

**CURRICULUM FRAMEWORK FOR THREE / FOUR YEARS
GRADUATE PROGRAM IN "ACCOUNTING AND TAXATION"**

(As per NEP 2020)

(Effective from Academic Year 2024-25)

(As Approved by the Board of Studies on 16/01/2025)



ACCOUNTING AND TAXATION

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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SEMESTER I

Accounting and Taxation (Semester I)				Teaching Scheme / Total Hours Per Week			Examination Scheme								
Sr. No	(UG Certificate in Commerce)	Cour se Type	Course Code	Theory	Practical	Total	Max. Marks (SEE Theory)	Min. Mark (SEE Theory)	Max. Marks (SEE Practical)	Min. Marks (SEE Practical)	Max. Marks (CIE)	Min. Mark (CIE)	Total	Min. Marks	Credit
1	Principles of Business Management	Maj or	BCOM1ATM 1A	4	-	4	60	24	-	-	40	16	10 0	40	4
	Principles and Practices of Accounting 1		BCOM1ATM 1B												
2	School of Management Thoughts	Min or	BCOM1ATM I1A	3		3	60	24	-	-	40	16	10 0	40	3
	Foundation of Financial Accounting		BCOM1ATM I1B												
	Business Economics 1		BCOM1ATM I1C												
3	Computer Application for Business	VSC	BCOM1ATV SC1A	1	2	3	60	30	4 0	2 0	-	-	10 0	50	2
	Accounting for Special Transactions		BCOM1ATV SC1B												
4	Startup Support Executive	SEC	BCOM1ATS EC1A	1	2	3	40	20	4 0	2 0	20	10	10 0	50	2
	Professional Correspondence 1		BCOM1ATS EC1B												
5	English	AEC	BCOM1ATA EC1	1	2	3	60	24	-	-	40	16	10 0	40	2
6	Office Automation	OE	BCOM1ATO E1A	2	-	2	60	24	-	-	40	16	10 0	40	2
	Life Skills for Success		BCOM1ATO E1B												
	Business Mathematics		BCOM1ATO E1C												
7	Environmental Studies	VEC	BCOM1ATV EC1	2	-	2	60	24	-	-	40	16	10 0	40	2
8	Indian Economics and Business Model	IKS	BCOM1ATI KS	2	-	2	60	24	-	-	40	16	10 0	40	2
9	NCC / NSS / Sports / Cultural / LLL	CC	BCOM1ATC C1	-	4	4	-	-	-	-	10 0	50	10 0	50	2
		Tota l		1 6	1 0	2 6	46 0	19 4	8 0	4 0	36 0	15 6	90 0	39 0	2 1

Minimum Passing Marks for theory 40% i.e. 40 & Minimum Passing Marks for Practical 50% i.e. 50
Course Type: Major, Minor, VSC, SEC, VEC, IKS, AEC, OJT/RP/CEP/Internship, OE.



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATM1A)
Semester I (Major - Principles of Business Management)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATM1A
Course Name	Principles of Business Management
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	• Understand the basic meaning of Management • Aware about basic word used in Management
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Identify different functions of management and management thoughts for a manager.
CO 2	Differentiate between Management and Administration.
CO 3	Outline plans for various activities.
CO 4	Develop competency of decision making while working in a group.
CO 5	Apply various management principles in day-to-day life.
Syllabus:	Contents 15 Hours Per Unit
Unit I	Introduction -Nature, function, definition and importance of management, Definition, nature, purpose and scope of management, Functions of a manager, is management a science or art? Development of Management Thought -Scientific management; Contribution of Taylor, Fayol, Mary Follet, Elton Mayo; Hawthorne experiments, Contingency approach.
Unit II	Management and Administration -Management and administration, Management as a profession, Professionalism of management in India, Management ethics and management culture, Skills required of manager, Classification of skills, Methods of skills development.
Unit III	Management Planning - Concept of planning, objectives, Nature, Types of plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry.
Unit IV	Decision Making - Concept, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making, Committee Decision Making. Organization -Concepts, Principle of organization, Importance, Features of good organization structure, Types of Organization structure.
Textbooks / Reference Books:	1. Essential of Business Administration - K. Aswathapa Himalaya Publishing House 2. Management:- Concept and Strategies By J. S. Chandan, Vikas Publishing

Chandan
J. S. Chandan



3. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
4. Principles of Management By Ramasamy T, Himalaya Publishing House
5. Principles of Management, Dr. Neeru Vashisht & Dr. Namita Rajput, Taxman

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATM1B)
Semester I (Major - Principles and Practices of Accounting – I)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

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PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATM1B
Course Name	Principles and Practices of Accounting – I
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	Basic numerical ability, fundamental understanding of business terms, and familiarity with simple recording of day-to-day transactions.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Apply accounting principles to record basic business transactions.
CO 2	Prepare journal, ledger, and trial balance using systematic accounting processes.
CO 3	Interpret and prepare Bank Reconciliation Statements (BRS).
CO 4	Value inventories as per accounting norms and methods.
CO 5	Integrate accounting principles, transaction recording, reconciliation procedures, and inventory valuation methods to prepare accurate and reliable financial statements.
Syllabus:	
	Contents
	15 Hours Per Unit
Unit I	Basics of Accounting: - Meaning, objectives, and scope of accounting - Accounting as an information system - Users of accounting information - Basic terms: Assets, Liabilities, Equity, Income, Expenses, Gains, Losses - Accounting Principles, Concepts, and Conventions - Types of Accounts and Rules of Debit and Credit - Introduction to Accounting Standards and Ind AS (brief overview)
Unit II	Accounting Process : - Accounting Cycle: From Transaction to Final Accounts - Journal entries: General Journal and Special Purpose Books - Ledger Posting and Balancing - Trial Balance: Preparation and error detection - Subsidiary Books: Cash Book (Single, Double & Triple Column), Purchase & Sales Books - Rectification of Errors (Types & Rectification Entries) - Opening, Closing, and Adjusting Entries
Unit III	Bank Reconciliation Statement (BRS) : Need and Importance of BRS



	• Causes of Differences in Bank and Cash Book Balances • Types of BRS problems: with and without overdraft • Preparation of BRS from: ◦ Cash Book Balance ◦ Bank Statement Balance • Adjusting entries based on BRS findings • Case-based and practical problem-solving	
Unit IV	Inventories : • Meaning and Classification of Inventories • Need for inventory valuation • Inventory Valuation Methods: ◦ FIFO (First-In-First-Out) ◦ LIFO (Last-In-First-Out) ◦ Weighted Average Cost Method • Perpetual vs Periodic Inventory Systems • Treatment of abnormal loss, obsolete stock • Disclosure of inventories in financial statements (as per AS 2 / Ind AS 2)	
Textbooks / Reference Books:	1.ICAI Foundation Course Material – Paper 1 2.Financial Accounting by T.S. Grewal 3.Fundamentals of Accounting by P.C. Tulsian 4.Introduction to Financial Accounting by Jain & Narang 5.Bare Acts: Indian Accounting Standards (AS 1, AS 2 – simplified)	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATMI1A)
Semester I (Minor – School of Management Thoughts)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

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PROGRAM OUTCOMES (POs)

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PROGRAM SPECIFIC OUTCOMES (PSOs):

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Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.



Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATMI1A
Course Name	School of Management Thoughts
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Understanding the basics of Management Including planning, organizing. • Effective communication skills for Management.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Explain the evolution of management thoughts from the Classical, Neo-Classical, and Modern periods, highlighting major contributors and their theories.
CO 2	Analyze classical management approaches including Weber’s Bureaucratic Model, Taylor’s Scientific Management, and Fayol’s Administrative Theory.
CO 3	Evaluate the Neo-Classical and Behavioral contributions of Elton Mayo, Maslow, and McGregor in understanding human behavior at the workplace.
CO 4	Apply Modern management approaches such as Quantitative Techniques, Systems Approach, and Contingency Approach to solve organizational problems.
CO 5	Interpret and integrate motivation theories—Maslow, McGregor, Ouchi, and Herzberg—to design strategies for improving employee performance and organisational effectiveness.
Syllabus: Contents	
Unit I (11 Hours)	Development of Management Thoughts The classical Period (1900-1930): Bureaucratic Model of Max Webber, Scientific Management Concept F.W, Taylor, Functional or Administrative Management Theory by Henry Fayol
Unit II (11 Hours)	The Neo-Classical Period (1930-1950): Human Relations Movement by Elton Mayo, Behavioral Sciences Movement A Maslow, McGregor
Unit III (11 Hours)	The Modern Period (1950 Onwards) Quantitative Approach or Operations Research Analysis by Taylor, Systems Approach by Boulding & Johnson, Contingency Approach was by Lorsch & Lawrence.
Unit IV (12 Hours)	Motivation Thoughts & Theories: Maslow Need Hierarchy Theory, Douglas Mc Gregor Theory ‘X’ and ‘Y’, William Ouchi Theory ‘Z’, Herzberg’s Two Factor Theory
Textbooks / Reference	1. Organizational Behavior - Dr. S S Khanka, S. Chand Publishers 2. Management and Behavioral Processes - K Sridhar Bhatt, Himalaya



Books:		Publication House Mumbai
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATMI1B)
Semester I (Minor –Foundation of Financial Accounting)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

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Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

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PO 1: Critical Thinking

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PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATMI1B
Course Name	Foundation of Financial Accounting
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (Semester End Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Explain the meaning, scope, objectives, concepts, conventions, and branches of accounting and describe the role of accounting across business verticals.
CO 2	Apply accounting rules to record business transactions through journal entries, subsidiary books, ledger posting, and rectify errors.
CO 3	Prepare trial balance and final accounts of a sole proprietor including simple adjustment entries.
CO 4	Interpret basic accounting standards (AS 1, AS 9, and AS 10) and explain the application of IFRS, IAS-1, and IAS-2 in financial reporting.
CO5	Analyze how accounting principles support decision-making in different business sectors and evaluate the quality of financial statements.

Syllabus: **Contents**

Unit I (11 Hours)	Book-Keeping and Accounting: Meaning, Definition & Scope of Accounting, Branches of Accounting; Objectives of Accounting, Accounting Principles: Introductions to Concepts and Conventions; Interaction of accounting with different business verticals.
Unit II (11 Hours)	Accounting Transactions: Accounting Cycle, Rules, Journal Entries, Ledger Posting. Subsidiary Books (Purchase, Purchase Returns, Sales, Sales Returns & Cash Book – Single & Double Column), Journal Proper, Rectification of Errors

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Unit III (11 Hours)	Introduction and Preparation of Trial Balance; Introduction to Final Accounts of a Sole Proprietor (Simple Adjustments): Preparation of Trading Account, Profit and Loss Account and Balance Sheet.
Unit IV (12 Hours)	Introduction to Accounting Standards: (Meaning and Scope), AS 1: Disclosure to Accounting Policies, AS 9: Revenue Recognition., AS 10: Accounting for Fixed Assets, Introduction to IFRS, IAS-1: Presentation of Financial Statements (Introductory Knowledge), IAS-2: Inventories (Introductory Knowledge).
Textbooks / Reference Books:	Textbooks 1. T.S. Grewal – <i>Introduction to Accountancy</i>, S. Chand. 2. S.N. Maheshwari & S.K. Maheshwari – <i>Fundamentals of Accounting</i>, Vikas Publishing. 3. R.L. Gupta & Radhaswamy – <i>Financial Accounting</i>, Sultan Chand & Sons. 4. Financial Accounting (Principles and Practices), Jawahar Lal & Seema Srivastava, S Chand Publication 5. Financial Accounting, B. Charumati & N. Vinayakam, S. Chand Publication 6. Financial Accounting, Dr. Kaustubh Sontakke, Himalaya Publication 7. An Introduction to Accountancy-12e, S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari; Vikas Publishing House. Reference Books 1. Hanif & Mukherjee – <i>Financial Accounting</i>, Tata McGraw Hill. 2. Bhattacharya – <i>Essentials of Financial Accounting</i>, Pearson. 3. Jawaharlal & Seema Srivastava – <i>Accounting Theory and Practice</i>, HPH. 4. ICAI Publications – <i>Accounting Standards (AS 1, AS 9, AS 10)</i>. 5. IASB / IFRS Foundation – <i>Framework for IAS-1 & IAS-2 (Introductory)</i>. Online References (Free & Authentic Sources) 1. Institute of Chartered Accountants of India (ICAI) • Accounting Standards (AS 1, AS 9, AS 10) https://www.icai.org • Official publications, study material, practice manuals. 2. IFRS Foundation (International Financial Reporting Standards) • IAS-1: Presentation of Financial Statements • IAS-2: Inventories • Overview summaries & conceptual framework. https://www.ifrs.org 3. NPTel – Accounting Courses (IIT & IIM Faculty) Free video lectures and notes: • <i>Introduction to Financial Accounting</i> • <i>Business Accounting</i> https://nptel.ac.in 4. SWAYAM / MOOC Platform Government-approved online courses on: • Book-Keeping • Financial Accounting • Accounting Standards https://swayam.gov.in 5. NCERT (Foundational Accounting Concepts) <i>Class 11 Financial Accounting – Part I and II:</i>



	- Basics of journal, ledger, trial balance, final accounts. https://ncert.nic.in 6. Investopedia Basic definitions and conceptual clarity for: - Accounting Principles - Financial Statements IFRS & GAAP https://www.investopedia.com
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Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 VSAQs of 2 marks OR 12 MCQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR

Chandak *Subin* *P. Singh*



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATMI1C)
Semester I (Minor – Business Economics 1)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

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PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

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PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

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Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

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Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATMI1C
Course Name	Business Economics 1
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	Basic knowledge of economic term.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand and apply the core concepts and scope of business economics in real-world decision-making.
CO 2	Analyse consumer behaviour, demand and supply, and price elasticity in market contexts.
CO 3	Evaluate production and cost theories and market structures to determine pricing and output decisions.
CO 4	Integrate concepts of consumer behavior, production, cost, and market structures to make informed and optimal business decisions in changing economic environments.
Syllabus:	Contents 15 Hours Per Unit
Unit I	Introduction to Business Economics & Price Mechanism A. Nature and Scope of Business Economics • Definitions and Features of Business Economics • Micro vs. Macro Economics • Application of Economics in Business Decisions • Basic Problems of an Economy • Role of Price Mechanism in Market Economy B. Price Mechanism in Resource Allocation • How markets allocate scarce resources • Equilibrium Price Determination • Government intervention and price controls (min. price, max. price)
Unit II	Demand, Supply, and Consumer Behavior (15 Hours) A. Demand Analysis • Law of Demand • Determinants of Demand • Demand Schedule and Curve • Elasticity of Demand: Price, Income, Cross • Measurement and Application of Elasticity B. Supply Analysis • Law of Supply

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	• Determinants and Elasticity of Supply • Market Equilibrium: Effects of Shifts in Demand & Supply C. Consumer Behaviour • Utility Analysis: Total Utility and Marginal Utility • Law of Diminishing Marginal Utility • Indifference Curve Analysis: Budget Line, Consumer Equilibrium • Price Effect, Income Effect, and Substitution Effect	
Unit III	Production, Cost & Market Structures: A. Theory of Production • Production Function • Short Run and Long Run Production • Law of Variable Proportions • Returns to Scale B. Cost Analysis • Cost Concepts: Fixed, Variable, Total, Marginal, Average • Short-run and Long-run Cost Curves • Revenue Concepts: TR, AR, MR C. Market Structures and Business Cycles • Features and Pricing under: ◦ Perfect Competition ◦ Monopoly ◦ Monopolistic Competition ◦ Oligopoly • Introduction to Business Cycles: Phases and Impacts on Firms	
Textbooks / Reference Books:	1. ICAI CA Foundation: <i>Business Economics</i> Study Material 2. <i>Managerial Economics</i> by D.M. Mithani 3. <i>Business Economics</i> by H.L. Ahuja 4. <i>Microeconomics</i> by R. G. Lipsey and K. A. Chrystal 5. Online resources: RBI, NITI Aayog, and Economic Surveys (for practical context)	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	6 SAQs of 5 marks OR 3 LAQ of 10 marks each based on all three Units. (10 × 3 OR 6 × 5 = 30 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	15 MCQs of 2 marks OR 15 VSAQs of 2 marks each based on all three units. (5 MCQs / 5 VSAQs from each unit) (15 × 2 OR 15 × 2 = 30 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATVSC1A)
Semester I (VSC I - Computer Application for Business)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATVSC1A
Course Name	Computer Application for Business
No. of Credits	02 (Theory – 1, Practical –1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination - <i>Min passing marks -30</i>) + 40 (Practical Examination - <i>Min passing marks -20</i>) = 100 marks (Min passing marks – 30 + 20 = 50)
Group under NEP scheme	VSC (Vocational Skill Course)
Pre-requisites for the course	• Basic Computer Skills: Familiarity with using computers, the internet, and common software applications. • File Management: Ability to manage files and folders, including creating, saving, deleting, and organizing files using an operating system like Windows • Communication Skills: Strong verbal and written communication skills for effective messaging.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Compare various types of operating system.
CO 2	Perform basic tasks using word processing tools.
CO 3	Perform basic mathematic operations and data presentation using Charts in MS-Excel.
CO 4	Create simple PowerPoint presentations.
CO 5	Use word processing, Spreadsheet and presentation software for various professional and academic task along with basic understanding of Computer fundamentals.
Syllabus: Contents	
Unit I (10 Hours Theory)	Introduction to Computers: Generation of Computers, Block Diagram, Working of Computer, Hardware and Software, Programming and Flow Charts concepts, Operating systems (MSDOS, Windows, UNIX, Linux), Networking concepts
Unit II (02 Hours Theory + 10 Hours Practical)	Word Processing: Introduction, starting word, creating document, Structure of Ms-word window and its application, Mouse & keyboard operations, designing a document; formatting - selection, cut, copy, paste, Toolbars, operating on text; Printing, Saving, Opening, closing of document; creating a template; Tables, borders, textbox operations; Spelling and Grammar check
Unit III (02 Hours Theory + 10 Hours Practical)	Spreadsheet Package: Introduction to Ms-Excel, Navigating, Excel Toolbars and Operations, Formatting Features- Copying Data Between Worksheets; Entering and Editing Cell Entries, Creation of Charts, Editing and Formatting Charts, Mathematical, Statistical and Financial Functions in Ms-Excel.
Unit IV	PowerPoint Presentation: Working with PowerPoint Window, Standard Toolbar,

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(01 Hours Theory + 10 Hours Practical)	Formatting Toolbar, Drawing Toolbar, Moving the Frame, Inserting Clip Art, Picture, Slide; Text Styling, Send to Back, Entering Data to Graph, Organization Chart, Table, Design Template, Master Slide.	
Textbooks / Reference Books:	1. Microsoft Office –2000 – Gini Courter , Annelte Marquis BPB 2. First Text Book On Information Technology – Srikant Patnaik 3. An Introduction to Operating Systems: Concepts and Practice (GNU/Linux and Windows) Prentice Hall India Pvt., Limited, 2019 4. Mastering MS Office, Bittu Kumar, V&S Publishers; Latest Revised Edition (9 January 2017) 5. MS-Office, Dr. S.S. Srivastava, Firewall Media, 2008	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	Practical (40 marks)
1.	32 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (Best 30 will be evaluated) (30 MCQs × 2 Marks = 60 Marks)	Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Class Activity / Presentation / Viva – Voce = 10 Marks
	Total: 60 marks	Total: 40 marks

Practical List:

MS-WORD:

Microsoft Word 2016 is one of the most reliable, powerful, and feature rich word processors around, and while it's since been replaced by Word 2019, it still offers most of the functionality modern professionals need. Word has always worked best as part of the largest Microsoft Office ecosystem, but Word 2016 brings this to a whole new level. Integration with the various components of the Office suite are tighter than everything before, and a major shift towards cloud based sharing has changed the way that professionals can use Word in some pretty major ways. Through the use of OneDrive, users can quickly share their Word documents with anyone they've given the proper privileges. But that's not the only way you can share files. Through integration with Outlook, you can attach a document via email and allow your recipients to go in and edit it at their discretion. An additional commenting feature allows you to markup documents without changing their basic content. In short, Microsoft has paired Word with the sorts of functionality available through their Google cloud suite. Combine that with the polished and refined features at the heart of Word, and you have one of the finest word processing applications around.

Perform the following given operations:

- a. Type the above given paragraph as it is using "Calibri font", font size-12
- b. Divide 4 paragraphs for the above text and justify alignment.

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- c. Change font size on 18 points for the first paragraph.
- d. Make 1.5 lines spacing for the second paragraph.
- e. Make Drop Cap the first letter of the third paragraph.
- f. Apply header and footer in the document. In header section -Type the chapter name as MS -word 2016 and in footer section → insert page number.

1. Prepare a table in MS-Word

Emp_id	First Name	Last Name	Department	Location
101	Ram	Sharma	Finance	Bangalore
102	Karan	Kapoor	Marketing	Hyderabad
103	Kiran	Varma	IT	Pune
104	Sarvashrestha	Gupta	HR	Raipur

- a. Apply Grid table style to the above given table.
- b. Create landscape orientation and select A4 paper size.
- c. Insert 'State' column after the 'Location' column.
- d. Insert one row below 2nd Row.
- e. Apply font "Cambria" and font size -13 on table.
- f. Insert watermark "Employee Details".
- g. Select the first row of the table and make it centrally aligned.
- h. Apply light grey colour shading to your table
- i. Right align the first column data.

2. Prepare a list showing bullets and numbering feature. The list should be displayed as follows

Information Technology

- ✓ Web technologies
- ✓ Tally
- ✓ MS-office 2016

- Word
- Excel
- Powerpoint

Example of Numbered List

1. Website Development
 - 1.1 HTML
 - 1.2 CSS
 - 1.2.1 Internal Style Sheet
 - 1.2.2 External Style Sheet

JAVASCRIPT

MS -EXCEL

1. Create a Mark-Sheet of MCM-Part I using MS-Excel. Mark-Sheet format should be as per below. Fill the information about 10students.

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Roll No.	Name of Student	IT (100)	ICP (100)	IOS (100)	C++ (100)	MIS & SA (100)	Practical I-I (100)	Practical I-II (100)	Total Marks (Out of 700)	%
1										

- Draw a pie chart for above mark sheet.
- Also write down the steps to perform above operation in MS-EXCEL.

2. Create an Employee Payment Sheet using MS-Excel. Employee Payment Slip format should be as per below. Fill the information about 10 employees format should be as per below.

Fill the information about 10 employees.

Sr. No.	Name of Employee	Basic Salary	HRA 5%	TA 7%	DA 9%	Gross Salary
1.						

- Draw a bar chart for above employee payment sheet.
- Also write down the steps to perform above operation in MS-EXCEL.

3. Create the following Product sheet in MS-EXCEL and perform the operation given below:

Sr. No.	Product Name	Company Name	Country	Quantity	Rate
1.	Butter	Amul India Ltd	India	20	Rs. 19.00
2.	Milkmaid	Amul India Ltd	India	10	Rs. 35.00
3.	Tea	Hindustan Lever Ltd	Malaysia	15	Rs. 40.00
4.	Biscuits	Parle Ltd	India	32	Rs. 12 .
5.	Papad	Haldiram Ltd	India	12	Rs. 10
6.	Chocolate	Cadbury Ltd	Australia	150	Rs. 15.00
7.	Paneer	Amul India Ltd	India	23	Rs. 25.00
8.	Bournvita	Cadbury Ltd	Australia	20	Rs. 45.0
9	Poppins	Parle Ltd	India	27	Rs. 6.00
10	Sauce	India Ltd	India	16	Rs. 21.00

- List only those records whose country = [India].
- List only those records whose company = [Amul].
- Also write down the steps to perform above operation in MS-EXCEL.

4. Create the following Product sheet in MS-EXCEL and perform the operation given below:

Sr.	Product Name	Company Name	Country	Quantity	Rate
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No.					
1	Butter	Amul India ltd	India	20	Rs.19.00
2	Milkmaid	Amul India ltd	India	10	Rs.35.00
3	Tea	Hindustan Lever ltd	Malaysia	15	Rs.40.00
4	Biscuits	Parle ltd	India	32	Rs.12.
5	Papad	Haldiram ltd	India	12	Rs.10
6	Chocolate	Cadbury ltd	Australia	150	Rs.15.00
7	Paneer	Amul India ltd	India	23	Rs.25.00
8	Bournvita	Cadbury ltd	Australia	20	Rs.45.0
9	Poppins	Parle ltd	India	27	Rs.6.00
10	Sauce	India ltd	India	16	Rs.21.00

- Sort by Product Name, by company name, by country in ascending order.
- Sort by Country in descending order.
- Also write down the steps to perform above operation in MS-EXCEL

5. Create the following Product sheet in MS-EXCEL and perform the operation given below:

Sr. No.	Product Name	Company Name	Country	Quantity	Rate
1	Butter	Amul India ltd	India	20	Rs.19.00
2	Milkmaid	Amul India ltd	India	10	Rs.35.00
3	Tea	Hindustan Lever ltd	Malaysia	15	Rs.40.00
4	Biscuits	Parle ltd	India	32	Rs.12.
5	Papad	Haldiram ltd	India	12	Rs.10
6	Chocolate	Cadbury ltd	Australia	150	Rs.15.00
7	Paneer	Amul India ltd	India	23	Rs.25.00
8	Bournvita	Cadbury ltd	Australia	20	Rs.45.0
9	Poppins	Parle ltd	India	27	Rs.6.00
10	Sauce	India ltd	India	16	Rs.21.00

- List records whose quantity is ≥ 10 and ≤ 100
 - List records whose rate is $\geq$ Rs.35.00.
- Also write down the steps to perform above operation in MS-EXCEL.



MS-POWERPOINT

1. Make a presentation within 5 slides about Student's SWOT analysis .Your slide presentation should fulfill the following details:

Title slide should contain Topic Name, Your name, College Name, Course Name

Slide 1 contents –Strength

Slide 2 contents -Weakness

Slide 3 contents –Opportunities

Slide 4 contents –Threats

Apply below given formatting options using master slide:

- Background of each slide should be your college logo.
- The font size of title slide -32, font type-Cambria.
- Insert footer in the presentation showing your name.

2. Prepare 8 slides covering the details of different UPI apps, Payment Wallets.

The slide contain UPI apps classification should be created by using organization chart.

Slides should contain the following features:

- Insert one image on each slide
- Apply font formatting : Font type-Times New Roman ,Font –Size:24,Alignment – Justified
- Title of each slide should be centrally aligned
- Apply Animation and Transition
- Insert Header and footer
- Insert date and slide number
- Apply any light color slide design.

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATVSC1B)
Semester I (VSC II - Accounting for Special Transactions)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

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PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOMIATVSC1B
Course Name	Accounting for Special Transactions
No. of Credits	02 (Theory – 1, Practical –1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination - <i>Min passing marks - 30</i>) + 40 (Practical Examination - <i>Min passing marks - 20</i>) = 100 marks (Min passing marks – 30 + 20 = 50)
Group under NEP scheme	VSC (Vocational Skill Course)
Pre-requisites for the course	• Basic knowledge of ledger, journal entries. • Basic concepts of accounting terms.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Record and analyse special business transactions like consignment, bills, and joint ventures.
CO 2	Calculate depreciation using different methods and prepare related journal entries.
CO 3	Apply single-entry principles to prepare financial statements from incomplete records.
CO 4	Use simulated or real-life accounting formats and vouchers for practice.
CO 5	Integrate special transactions, depreciation methods, incomplete records, and practical voucher-based accounting to prepare accurate and comprehensive financial statements.
Syllabus: Contents	
Unit I (4 Hours)	Consignment Accounts – Basics Prepare consignment A/c, consignee A/c, valuation of closing stock on consignment Consignment with Abnormal Loss & Commission Types Solve problems with normal / abnormal losses; Del-credere & overriding commission
Unit II (3 Hours)	Joint Venture – Separate and Combined Records Prepare Joint Venture A/c, Co-venturer's A/c, Memorandum A/c, Final Settlement Bills of Exchange – Issue, Acceptance, Endorsement Journal entries in drawer's and drawee's books; Honored and dishonored bills Bills of Exchange – Renewal, Retirement, and Dishonor Practical cases of renewed bills with interest and dishonored bills with noting charges
Unit III (3 Hours)	Depreciation Accounting – Straight Line & Written Down Value Methods Asset register; journal entries and preparation of asset accounts Change in Method of Depreciation Solve problems when SLM is changed to WDV and vice versa with retrospective effect
Unit IV (3 Hours)	Accounting from Incomplete Records (Single Entry System) Prepare Statement of Affairs, calculate profit using Statement of Profit Method Preparation of Final Accounts from Incomplete Records Trading, P&L and Balance Sheet from given single-entry data



	Project File Submission and Viva Record all above practical in a file; conduct viva based on real-life understanding
Practical List (30 Hours)	LIST OF PRACTICALS (ACCOUNTING PRACTICAL FILE)
	Practical 1: Consignment Accounts – Basic
	Prepare Consignment A/c and Consignee A/c showing:
	• Goods sent on consignment • Expenses incurred by consignor and consignee • Calculation of profit on consignment
	★ <i>Viva focus:</i> Difference between consignment and sale, ownership of goods.
	Practical 2: Valuation of Closing Stock on Consignment
	Prepare:
	• Consignment A/c • Valuation of unsold stock considering proportionate expenses
	★ <i>Viva focus:</i> Why closing stock is valued at cost + proportionate expenses.
	Practical 3: Consignment with Normal & Abnormal Loss
	Prepare:
	• Consignment A/c • Treatment of normal and abnormal loss • Calculation of loss and its accounting effect
	★ <i>Viva focus:</i> Difference between normal and abnormal loss.
	Practical 4: Commission Types in Consignment
	Prepare consignment accounts considering:
	• Ordinary commission • Del-credere commission • Overriding commission
	★ <i>Viva focus:</i> Meaning and purpose of del-credere commission.
	Practical 5: Joint Venture – Separate Records
	Prepare:
	• Joint Venture A/c • Co-venturer's A/c • Final settlement between co-venturers
	★ <i>Viva focus:</i> When joint venture is preferred over partnership.
	Practical 6: Joint Venture – Memorandum Method
	Prepare:
	• Memorandum Joint Venture A/c • Co-venturer's personal accounts • Profit sharing and settlement
	★ <i>Viva focus:</i> Difference between separate records and memorandum method.
	Practical 7: Bills of Exchange – Issue to Dishonor
	Record journal entries in:
	• Drawer's books

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	• Drawee's books Cases covering: • Issue, acceptance, endorsement • Honoring and dishonor of bills ★ <i>Viva focus</i> : Parties to a bill of exchange. Practical 8: Bills of Exchange – Renewal & Retirement Record journal entries for: • Renewal of bill with interest • Partial payment and renewal • Dishonor with noting charges ★ <i>Viva focus</i> : Meaning of noting charges and retirement of bill. Practical 9: Depreciation Accounting Prepare asset accounts using: • Straight Line Method (SLM) • Written Down Value Method (WDV) • Change in method with retrospective effect ★ <i>Viva focus</i> : Why depreciation is charged. Practical 10: Accounts from Incomplete Records Prepare: • Statement of Affairs • Statement of Profit • Trading, Profit & Loss A/c • Balance Sheet ★ <i>Viva focus</i> : Limitations of single entry system.	
Notes	Every student must maintain a Practical Record Book . Teachers can use Tally ERP (demo) or Excel sheets for certain topics	
Textbooks / Reference Books:	• ICAI CA Foundation Study Material – Paper 1 • <i>Financial Accounting</i> by T.S. Grewal or P.C. Tulsian • Standard Accounting Formats for Consignment, Bills, and JV • Sample Invoices, Bills, and Agreements (for simulation)	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	Practical (40 marks)
1.	32 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (Best 30 will be evaluated) (30 MCQs * 2 Marks = 60 Marks)	Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Class Activity / Presentation / Viva – Voce = 10 Marks
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATSEC1A)
Semester I (SEC I - Startup Support Executive)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATSEC1A
Course Name	Startup Support Executive
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	40 (End Semester Examination – <i>Min passing marks- 20</i>) + 40 (Practical Examination – <i>Min passing marks -20</i>) + 20 (Continuous Internal Examination – <i>Min passing marks- 10</i>) = 100 marks (Min passing marks 20 + 20 + 10 = 50)
Group under NEP scheme	SEC (Skill Enhancement Course)
Pre-requisites for the course	• Familiarity with basic business concepts such as finance, marketing • Effective communication skills
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Describe startup concepts, formation processes, and the roles and competencies required for a Startup Support Executive.
CO 2	Explain SWOT analysis, market requirements, and the development of a Unique Selling Proposition (USP) for startups.
CO 3	Discuss key legal structures, required documents, and state-level procedures for registering startup entities.
CO 4	Describe LLP registration procedures, DIN/DPIN requirements, and ROC filing processes under the MCA portal.
CO 5	Prepare and evaluate essential business and legal documents required for supporting startup registration and compliance activities.
Syllabus: Contents	
Unit I (3 Hours)	Role and competencies required to be a Startup Support Executive, Common organizational structures, hierarchy and reporting relationships, Employment opportunities and market, Formation of Start-up.
Unit II (4 Hours)	SWOT analysis of start-up, Unique Selling Proposition of start-up, Requirements of Start-ups, The overview of Market.
Unit III (4 Hours)	Documents required to start Start-ups, Legal structure of corporations, The Partnership Deed, Performa of Partnership Deed, State Laws for registration, The applicability of different documents for registration; Bank Account, PAN, etc.
Unit IV (4 Hours)	Limited Liability Partnership Act 2008, Incorporation of Limited Liability Partnership, Designated Partner Identification Number Discuss Name Approval from Registrar of Company, Features of Director Identification Number, Law of Registration, Registrar of Company filing in Ministry of Corporate Affairs portal, One-person Company, Form INC-
Practical (30 Hours)	1. Identifying Startup Ideas 2. Unique Selling Proposition (USP) Sheet 3. SWOT Analysis (Hands-On)

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	4. Organizational Structure Mapping 5. Partnership Deed Drafting 6. LLP Document Preparation 7. MOA and AOA Drafting (Simplified) 8. DIN (Director Identification Number) Demo 9. Budget Preparation for a Startup 10. Market Research (Field-Based) 11. Competitor Analysis Report 12. Customer Persona Creation 13. Startup Visit Report 14. Incubation Centre Analysis 15. Interview a Startup Employee 16. Startup Support Report for a Real Entrepreneur 17. Client Communication Drafting 18. Professional Presentation 19. Pitch Deck Summary 20. Self-Assessment Checklist		
Textbooks / Reference Books:	Reference Books • The Lean startup “by Eric Ries • The Startup Manual “by Sanjeev Bikcahnadanii • Business Startup skill “ by Shailu Singh		
Evaluation Pattern:			
Sr. No	Theory (40 marks)	Practical (40 Marks)	CIE (20 marks)
1.	5 MCQs on each unit 2 Marks × 20 MCQs = 40 Marks	Any 10 Practical. 4 Marks × 10 Practical = 40 Marks	CIE 1(carry 5 marks) CIE 2 (carry 5 marks) Class Activity / Presentation / Viva-Voce (carry 10 marks)
	Total: 40 marks	Total: 40 marks	Total: 20 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATSEC1B)
Semester I (SEC II – Professional Correspondence 1)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.



Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATSEC1B
Course Name	Professional Correspondence 1
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	40 (End Semester Examination – <i>Min passing marks 20</i>) + 40 (Practical Examination – <i>Min passing marks 20</i>) + 20 (Continuous Internal Examination – <i>Min passing marks 10</i>) = 100 marks (Min passing marks – 20 + 20 + 10 = 50)
Group under NEP scheme	SEC (Skill Enhancement Course)
Pre-requisites for the course	-
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Draft formal business letters and emails with appropriate tone, structure, and clarity.
CO 2	Use correct grammar, vocabulary, and layout for various types of business communication.
CO 3	Format business correspondence documents professionally using digital tools.
Syllabus:	Contents
Unit I (22 Hours)	Basics of Business Correspondence Understand formats, tone, and structure of business letters and emails Email Writing – Business Contexts Writing emails for enquiry, quotation, complaint, job application, order, confirmation Letter Writing – Enquiries and Replies Drafting business enquiry and reply letters Order Placement and Acknowledgment Letters Writing letters placing orders, acknowledging orders, and changes in order Complaint and Adjustment Letters Writing complaint letters and drafting appropriate replies Sales and Circular Letters Writing persuasive sales letters and circulars (policy changes, notices)
Unit II (23 Hours)	Job Application with Resume Drafting application letter for a job and preparing a professional resume Office Memos and Notices Writing internal memos, office notices, and announcements Minutes of Meeting & Agenda Drafting Preparing a meeting agenda and minutes (mock scenario) Project File Submission and Viva

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	Students compile their practical work in a file and present it in a viva		
Notes	- Students must maintain a Professional Correspondence Practical copy with printed or handwritten copies of all drafts. - Use of MS Word / Google Docs for assignments is encouraged. - Peer review of email drafts can be included for collaborative learning.		
Textbooks / Reference Books:	- ICAI Foundation <i>Business Correspondence</i> Material (Paper 2 – Section B) <i>Essentials of Business Communication</i> by Rajendra Pal & Korlahalli - Online business letter/email style guides (e.g., Grammarly, Purdue OWL) - Microsoft Word and Email Client (e.g., Gmail/Outlook) for formatting practice		
Evaluation Pattern:			
Sr. No	Theory (40 marks)	Practical (40 Marks)	CIE (20 marks)
1.	10 MCQs on each unit 2 Marks × 20 MCQs = 40 Marks	2 Practical on each unit 4 × 10 Marks = 40 Marks	CIE 1(carry 5 marks) CIE 2 (carry 5 marks) Class Activity / Presentation / Viva-Voce (carry 10 marks)

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATAEC1)
Semester I (AEC 1 - English)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.



Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATAEC1
Course Name	English (Communication Skills)
No. of Credits	02 (Theory – 1, Activity – 1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	AEC (Ability Enhancement Course)
Pre-requisites for the course	• Ability to interpret business language. • Basic understanding of communication.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Apply business communication skills to real life situations
CO 2	Develop writing skills and enrich vocabulary
CO 3	Communicate in English in their everyday life
CO 4	Use basic vocabulary for preparing own notes
Syllabus:	Contents 15 Hours Per Unit
Unit I	Effective Communication 1. What is Communication? Elements of Communication. 2. Types of Communication 3. Essentials of Effective Communication
Unit II	Barriers to effective communication 1. Barriers to Effective Communication 2. How to overcome the Barriers of Communication? 3. Time Management in effective communication
Unit III	Grammar Skills 1. Tenses (5 marks) 2. Subject-Verb Agreement (5 marks) 3. Vocabulary a. Synonyms (3 marks) b. Antonyms (3 marks) c. Homonyms (2 marks) d. Homophones (2 marks)
Practical/ Activities	UNIT 1. Picture Prompt – Display pictures on the screen and have students observe the details and make predictions about what might be happening in the scene. Encourage them to use their imagination and creativity to construct a story based on the picture and ask them to share with the class. UNIT 2. PPT Presentation: Students will prepare a PPT on any aspect of



	communication Skills and give a seminar of at least 5 min. UNIT 3. Dictionary preparation: Prepare an illustrated Dictionary of at least 50 words with their synonyms and antonyms.	
Textbooks / Reference Books:	1. Business Communication and Management - Dr K. R. Dixit (Vishwa Publishers, Nagpur) 2. Communication Skills by Dr Lalita Bisen, Dr Bhumika Agrawal, Dr N Thejo Kalyani 3. English Grammar – N.D. V. Prasada Rao (S. Chand) 4. Basic English Grammar by Dr Arun Jee	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	2 SAQs of 8 marks OR 1 LAQ of 16 marks each based on Unit I (8×2) = 16 Marks	Online and Offline classroom participation of the student during a particular semester = 10 Marks
2.	2 SAQs of 8 marks OR 1 LAQ of 16 marks each based on Unit II (8×2) = 16 Marks	An assignment / PPT based on curriculum to be assessed by the teacher concerned = 10 Marks
3.	2 SAQs of 8 marks OR 1 LAQ of 16 marks each based on Unit III (8×2) = 16 Marks	CIEs = 10 Marks
4.	12 MCQs of 1 mark OR 6 VSAQs of 2 marks each based on all three units with no internal choice = 12 Marks	Performance Based Activities conducted by the teacher concerned / Viva voce = 10 Marks
	Total: 60 marks	Total: 40 marks



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATOE1A)
Semester I (OE I - Office Automation)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue

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professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATOE1A
Course Name	Office Automation
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks – 16</i>)= 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	• Ability to use keyboard and Mouse. • Ability to construct simple sentences in English. • Ability to understand simple mathematics calculations.

Course Outcomes: *The students will be able to:*

CO 1	Explain the features, advantages, and components of the Windows operating system and demonstrate basic operations such as file management, system settings, and multitasking using GUI tools.
CO 2	Create , design, and format professional documents using MS Word by applying editing tools, templates, tables, images, and mail merge features.
CO 3	Use MS Excel to manage data, apply formulas and functions, create charts, sort / filter data, and perform basic data analysis for decision-making.
CO 4	Design effective presentations using MS PowerPoint by applying formatting tools, animations, multimedia elements, master slides, and presentation techniques.
CO 5	Integrate Windows OS, MS Word, Excel, and PowerPoint skills to create, format, analyze, and present information effectively in both academic and business environments.

Syllabus:

Contents

Unit I (7 Hours)	Introduction to windows Operating System Advantages of windows operating system, using different windows applications simultaneously, operating with windows, GUI, use of help features, starting an application, essential accessories, creating shortcuts, windows explorer, control panel, my computer, my documents, recycle bin, finding folders and files, changing system settings, system tools, use of run command, setting peripherals, drivers, editing graphics in windows.
Unit II (8 Hours)	Introduction, basics, starting Word, creating document, parts of Word window, mouse and keyboard operations, designing a document; Formatting- selection, cut, copy, paste; Toolbars, operating on text; Printing, saving, opening, closing of document; Creating a template; Tables, borders, pictures, text box operations; Mail Merge.



Unit III (7 Hours)	Introduction to MS EXCEL, navigating, Excel toolbars and operations, Formatting; copying data between worksheets; entering formula, chart creation; data forms, data sort; Functions in Excel ROUND (), SQRT (), MAX (), MIN (), AVERAGE (), COUNT (), SUMIF (), SUMIF (), ABS (), ROMAN (), UPPER (), LOWER (), CELL (), TODAY (), NOW ().
Unit IV (8 Hours)	Introduction to MS POWER POINT Working with Power Point Window, Standard Tool Bar, Formatting tool bar, Drawing tool Bar, Moving the Frame, Inserting Clip Art, Picture, Slide, Text Styling, Send to back, Entering data to graph, Organization Chart, Table, Design template, Master Slide, Animation Setting, Saving and Presentation , auto Content Wizard.
Practical/ Activities	Unit I – Windows OS • Create folders, shortcuts, rename, delete, and restore files. • Change desktop settings and configure Control Panel options. • Use Windows Explorer to organize files. • Use system tools: Notepad, Paint, Disk Cleanup. • Practice using RUN commands. Unit II – MS Word • Prepare a formatted assignment with header/footer, page setup, and styles. • Insert tables, borders, images, text boxes. • Create a Mail Merge with 10 records. • Create a reusable Word template. Unit III – MS Excel • Create worksheets and enter data using formulas. • Apply functions (SUMIF, ROUND, COUNT, TODAY, etc.). • Create charts (column, bar, pie). • Perform data sorting and filtering. • Use data forms and multiple worksheets. Unit IV – MS PowerPoint • Create a 10-slide presentation using templates. • Insert images, charts, tables, and SmartArt. • Apply animations and slide transitions. • Build a presentation using Master Slide. • Present using slideshow tools.
Textbooks / Reference Books:	• MS Office XP for Everyone By Sanjay Saxena (VikasPubli, Noida) • MS-Office 2000(for Windows) By Steve Sagman • A First Course in Computers – Sanjay Saxena Books • P.K. Sinha & Priti Sinha – <i>Computer Fundamentals</i>. • Ramesh Bangia – <i>Learning Microsoft Office</i>. • Frye Curtis – <i>Microsoft Office Step-by-Step (PHI)</i>. • Tamara Dean – <i>Microsoft Windows Basics Guide</i>. Online References • Microsoft Support & Training • GCF LearnFree – MS Office Tutorials • Tutorialspoint – Computer Basics



- W3Schools – Basic Office Tools Sections

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATOE1B)
Semester I (OE 2 – Life Skills for Success)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATOE1B
Course Name	Life Skills for Success
No. of Credits	02



Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks -16</i>)= 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	-
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Apply effective study strategies, manage examination stress, and develop self-awareness for academic success.
CO 2	Demonstrate values of discipline, emotional balance, social responsibility, and positive peer interaction essential for holistic personality development.
CO 3	Understand the principles of the subconscious mind, harness belief, visualization, and affirmations for personal growth, healing, and success.
CO 4	Design and implement personal transformation plans by integrating study skills, values, and subconscious techniques for lifelong success.
Syllabus:	Contents 10 Hours Per Unit
Unit I	Meaning of education, Methods of studying, Ideal study duration for students, Study approach during examination period, Maintaining calmness and focus during exams, Coping strategies after examination failure, Steps to take when unable to understand lessons, Approaches to studying disliked subjects, Developing self-awareness, Maintaining a positive mood for studying, Classification of students as clever or dull.
Unit II	Avoiding thought pollution, Managing negative emotions such as jealousy and envy, Preventing addiction to bad habits, Importance and impact of good company of friends, Ensuring good companionship in shared hostel rooms, Qualities of an excellent citizen, Role and necessity of private tuition or classes, Participation in extra-curricular activities, Appropriate attitude towards teachers, Duties of students towards society, Duties of students towards schools and colleges, Importance of participating in sports, Consequences of indulging in ragging, Use of medicines for sharpening intelligence, Staying relevant in today's competitive world, Planning and selecting a career during schooling
Unit III	Meaning of the conscious and subconscious mind, Functions of the subconscious, Relationship between thought and reality, Mental healing principles, Techniques of affirmations and autosuggestions, Visualization and imagination, Overcoming fears and negative emotions, Role of subconscious in career and success, Creative power of the subconscious, Subconscious methods for wealth and prosperity, Healing of body and mind, Building self-confidence, Universal laws of subconscious success, Developing spiritual well-being, Designing a personal transformation plan
Textbooks / Reference Books:	• Jeevanvidya's Guidance to Students by Sadguru Shri Wamanrao Pai • Joseph Murphy – The Power of Your Subconscious Mind

**Evaluation Pattern:**

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	30 MCQs (30 × 2 Marks) = 60 Marks OR 20 MCQs (20 × 2 Marks) + 10 VASQs (10 × 2 Marks) = 60 Marks	1. Vision board creation (5 Marks) 2. Forgiveness Letter (5 Marks) 3. Goal Programming Plan (21-day practice) (5 Marks) 4. Maintaining a thought diary (5 Marks) 5. Practice of daily affirmations (5 Marks) 6. Group discussion on the role of belief in healing (5 Marks) 7. Role-play on handling negative emotions (5 Marks) 8. Meditation and visualization practices (5 Marks) OR उत्कर्ष विद्यार्थ्यांचा संकल्प जीवनविद्येचा (मराठी) / उत्कर्ष छात्रों का संकल्प जीवनविद्या का (हिंदी) https://lms.jeevanvidya.org/local/customsignup/courseinfo.php?id=11 (Course Registration Link for Hindi) or https://lms.jeevanvidya.org/local/customsignup/courseinfo.php?id=10 (Course Registration Link for Marathi) 40 Marks - Complete the online course from Jeevan Vidya Mission's Website and submit the Certificate of Completion (40 Marks) Note: Students are required to refer to the 'Internal Assessment Guide' for the details of how to complete the tasks/activities as above.
	Total: 60 marks	Total: 40 marks

OR



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATOE1C)
Semester I (OE 3 – Business Mathematics)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATOE1C
Course Name	Business Mathematics
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	-
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Apply ratios, percentages, and equations in business-related computations.
CO 2	Calculate values related to interest, annuities, and present value of cash flows.
CO 3	Solve basic permutation-combination and logarithmic problems relevant to commerce.
CO 4	Integrate mathematical tools such as ratios, interest calculations, annuities, permutations, combinations, and logarithms to solve real-world commercial and financial problems.
Syllabus: Contents	
Unit I (10 Hours)	Commercial Arithmetic and Equations • Ratio and Proportion • Percentages, Profit and Loss, Discounts • Simple and Compound Interest • Equations: Linear, Simultaneous, Quadratic • Application of equations in business decision-making
Unit II (10 Hours)	Time Value of Money & Logarithms • Time Value of Money: Present Value (PV) and Future Value (FV) • Annuities: Ordinary Annuity and Annuity Due • EMI calculation and Sinking Fund

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	- Logarithms: Properties, Calculation using Log tables - Business applications of logarithms (e.g., depreciation, growth)
Unit III (10 Hours)	Permutations, Combinations, and Sets - Basic Set Theory: Union, Intersection, Venn Diagrams - Permutations: Circular and Linear arrangements - Combinations: Committee formation, selection - Applications in business contexts (e.g., product bundling, hiring)
Textbooks / Reference Books:	- ICAI Study Material – <i>CA Foundation: Business Mathematics</i> (Paper 3 – Part A) <i>Business Mathematics</i> by Bari / M. Raghavachari <i>Quantitative Techniques for Business</i> by C.M. Chitale - CA foundation RTP's and Mock Test Papers (Mathematics Section)

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	6 SAQs of 5 marks OR 3 LAQ of 10 marks each based on all three Units. (6×5 OR $10 \times 3 = 30$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	15 MCQs of 2 marks OR 15 VSAQs of 2 marks each based on all three units. (5 MCQs / 5 VSAQs from each unit) (15×2 OR $15 \times 2 = 30$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATVEC1)
Semester I (VEC 1 - Environmental Studies)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATVEC1
Course Name	Environmental Studies
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	VEC (Value Education Course)
Pre-requisites for the course	• Familiarity with basic environmental concepts • Understanding of current environmental issues
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Explain fundamental concepts of environment, ecosystem structure, functions, and ethics.
CO 2	Identify various natural resources and apply environmental management techniques for pollution control and climate change mitigation.
CO 3	Analyze biodiversity, sustainable development goals, environmental issues, treaties, and Indian traditional environmental practices.
CO 4	Evaluate the relationship between human population, environmental impact, and community health, with reference to resettlement and rehabilitation.
CO 5	Apply disaster management concepts and examine major environmental movements in India.
Syllabus: Contents	
Unit I (8 Hours)	<u>Understanding the Environment:</u> Environment: Concept, importance and physical and anthropogenic components Ecosystem: Concept, structure and function; Ecology and ecosystem Abiotic Factors Biotic Factor food chain, food web, dynamism in ecosystem Concept and objectives: Environmental education, environmental ethics Environmental ethics: Need, Objectives
Unit II (7 Hours)	<u>Natural Resources and Environmental Management:</u> Natural Resources: Renewable and non-renewable Solid waste management: Individual, community and government level Air, water and soil pollution: Causes, effects and control, Conservation methods and efforts in water, minerals, fuels, air. Climate change: Global warming impact, adoption and mitigation
Unit III (8 Hours)	<u>Environment and Sustainable Development:</u> Biodiversity: concept, levels, hot-spots and values Environmental issues: Local, regional and global Environmental treaties and legalization: net zero policy & economic policies,



	Importance of Indian Traditional knowledge on environment, CSR and SDGs association.	
Unit IV (7 Hours)	<u>Human Communities and Environment:</u> Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons, case studies. Disaster management: floods, earthquakes, cyclones and landslides. Environmental movements: Chipko, Silent valley, and Bishnois of Rajasthan.	
Textbooks / Reference Books:	<u>Textbooks:</u> 1. Erach Bharucha – Textbook of Environmental Studies for Undergraduate Courses, University Grants Commission (UGC). 2. R. Rajagopalan – Environmental Studies: From Crisis to Cure, Oxford University Press. 3. Anubha Kaushik & C.P. Kaushik – Environmental Studies, New Age International Publishers. 4. Benny Joseph – Environmental Studies, Tata McGraw Hill. 5. Dr. M.P. Mishra – Fundamentals of Environmental Studies, S. Chand & Co. <u>Reference Books:</u> 1. Odum, E.P. – Fundamentals of Ecology, Cengage Learning. 2. Miller, G.T. & Spoolman – Environmental Science, Brooks/Cole. 3. Botkin & Keller – Environmental Science: Earth as a Living Planet, Wiley. 4. Y.K. Singh – Environmental Science, New Age International. 5. J.A. Laurence & Butterfield – Manual of Environmental Management, McGraw Hill. 6. Cunningham, Saigo & Cunningham – Environmental Science: A Global Concern, McGraw Hill. 7. Sheth, Prakash – Environmental Studies, Pearson Education. 8. UNEP Reports – Global Environment Outlook (latest editions). 9. Government of India – Environmental Protection Act, 1986 & related notifications. 10. IPCC Reports – Assessment Reports on Climate Change (latest AR). <u>Online & Open Educational Resources (OER):</u> 1. MOEFCC – Ministry of Environment, Forest & Climate Change official resources. 2. UN SDGs Knowledge Platform – Sustainable Development documentation. 3. NPTEL Online Courses on Environmental Studies. 4. UNESCO – Environmental Education Resources.	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)



2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATIKS)
Semester I (IKS - Indian Economies and Business Model)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM1ATIKS
Course Name	Indian Economies and Business Model
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	IKS (Indian Knowledge System)
Pre-requisites for the course	• Basic knowledge of economy • Awareness about the basic business model • Application of different economies in business
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Analyse the evolution of Indian economic thought by interpreting ideas from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra, and compare sector-wise contributions in the past and present.
CO 2	Critically evaluate Kautilya's economic principles, India's ancient GDP strength, and contemporary issues such as capitalism, caste as social capital, black money, and tax havens from a Dharmic-economic perspective.
CO 3	Assess India's ancient strengths in agriculture, manufacturing, education, wealth, governance, and business and examine India's present global position through the lens of the Indian Business Model (10-Point Formula).
CO 4	Synthesize the historical evolution of Indian economic thought with new economic models to compare sectoral performance and understand the continuity of indigenous economic philosophies.
CO 5	Apply indigenous economic principles through practical activities such as case studies, sector-wise comparison projects, group presentations, and analysis of ancient texts to propose sustainable economic strategies for modern India.
Syllabus: Contents	
Unit I (7 Hours)	History of Indian Economy Thoughts: New Indian Economic Model & Sectorial Contribution Past vs Present History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra
Unit II (8 Hours)	Kautilya's Economic thoughts in specific: India and Global GDP: Ancient India; Beyond Capitalism and Communalism, Dharmic, Caste as Social Capital, Black Money, and Tax Heaven.
Unit III (8 Hours)	Agriculture: Ancient India, Manufacturing: Ancient India, Education in India, And Wealth in India, Governance, and Business in India, Where India Stands Globally.
Unit IV (7 Hours)	Indian Business Model: Based on 10-point formula: Family Base, High Level of Savings, Self-employment, Highly Entrepreneurial Nature, Non-corporate Sector

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	as the Core of the Economy, Community Orientation and Higher Social Capital, Faith and Relationship in Economic Affairs, A Society-driven Economy, Driven by Norms and Values.
Practical/ Activities	• Activity 1: Prepare a comparative chart of India's sectoral contribution (Ancient vs Modern). • Activity 2: Case study on Kautilya's fiscal policies vs modern public finance. • Activity 3: Group presentation on the Indian Business Model: 10-Point Formula. • Activity 4: Practical interpretation of economic ideas from Dharmashastras or Arthashastra. • Activity 5: Mini research project: "Where India Stands Globally – Past vs Present."
Textbooks / Reference Books:	1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi. 2. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd. 3. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition. 4. InidaUninc by Prof. R Vaidyanathan, Westland Ltd. Publication 5. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series 6. Black Money Tax Heaven by R Vaidyanathan, Westland Ltd. Publication. Online Materials (Free & High-Quality) 1. Government Sources, Economic Data & Sector Reports • NITI Aayog – Reports on agriculture, manufacturing, governance • RBI Handbook of Statistics – Historical GDP, sectoral data • MOSPI – National Accounts Statistics • Economic Survey of India – Free PDFs • IndiaStat (limited free sections) – Historical trend data 2. Ancient Texts & Translations (Free PDFs) • Arthashastra (Shamasastri translation) – Available on Archive.org • Manusmriti & Dharmashastras – SanskritDocuments.org • Shukraniti (English translation) – Archive.org • Mahabharata (Economic references) – SacredTexts.com • Rigveda, Yajurveda references – WisdomLib.org YouTube / MOOCs (Free Courses) 1. SWAYAM / NPTEL Courses • Ancient Indian Knowledge Systems • Indian Economy • Indian Culture & Governance 2. UPSC channels (for structured concepts): • Drishti IAS • BYJU's UPSC • StudyIQ 3. Academic lectures

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- Prof. Bibek Debroy: Arthashastra
- Prof. R. Vaidyanathan: Indian Economic Model
- Prof. Kapil Kapoor: Indian epistemology & society

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM1ATCC1)
Semester I (CC 1 - NCC / NSS / Sports / Cultural / LLL)
(To be implemented from 2024 – 25)

(02 Credits for 100 Marks)

**As per the guidelines of CC applicable to all UG Program under Rashtrasant Tukadoji
Maharaj Nagpur University, Nagpur**

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SEMESTER II

Accounting and Taxation (Semester II)				Teaching Scheme / Total Hours Per Week			Examination Scheme								
Sr. No	(UG Certificate in Commerce)	Cour se Type	Course Code	Theory	Practical	Total	Max. Marks (SEE Theory)	Min. Mark (SEE Theory)	Max. Marks (SEE Practical)	Min. Marks (SEE Practical)	Max. Marks (CIE)	Min. Mark (CIE)	Total	Min. Marks	Credit
1	Accountancy I	Maj or	BCOM2ATM 2A	4	-	4	60	24	-	-	40	16	10 0	40	4
	Business Laws		BCOM2ATM 2B												
2	Introduction to Commerce	Min or	BCOM2ATM I2A	3	-	3	60	24	-	-	40	16	10 0	40	3
	Business Economics - 2		BCOM2ATM I2B												
3	Digital Marketing	VSC	BCOM2ATV SC2A	1	2	3	60	30	4 0	2 0	-	-	10 0	50	2
	Business Reporting		BCOM2ATV SC2B												
4	Mutual Fund Agent	SEC	BCOM2ATS EC2A	1	2	3	40	20	4 0	2 0	20	10	10 0	50	2
	Financial Statements of not-for-profit organizations		BCOM2ATS EC2B												
5	Hindi	AEC	BCOM2ATA EC2A	1	2	3	60	24	-	-	40	16	10 0	40	2
	Marathi		BCOM2ATA EC2B												
6	Business Correspondence	OE	BCOM2ATO E2A	2	-	2	60	24	-	-	40	16	10 0	40	2
	LLP Act 2008		BCOM2ATO E2B												
7	College to Corporate	OE	BCOM2ATO E3A	2	-	2	60	24	-	-	40	16	10 0	40	2
	Business and Commercial Knowledge		BCOM2ATO E3B												
8	Constitution of India	VEC	BCOM2ATV EC2	2	-	2	60	24	-	-	40	16	10 0	40	2
9	NCC / NSS / Sports / Cultural / LLL	CC	BCOM2ATC C2	-	4	4	-	-	-	-	10 0	50	10 0	50	2
		Tota l		1 6	1 0	2 6	46 0	19 4	8 0	4 0	36 0	15 6	90 0	39 0	2 1

Minimum Passing Marks for theory 40% i.e. 40 & Minimum Passing Marks for Practical 50% i.e. 50
Course Type: Major, Minor, VSC, SEC, VEC, IKS, AEC, OJT/RP/CEP/Internship, OE.



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM2ATM2A)
Semester II (Major – Accountancy I)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code

BCOMAT



Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM2ATM2A
Course Name	Accountancy I
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	-
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Apply concept method of Accounting principal and convention and able to Reserve Revenue and Receipt and type of Reserve.
CO 2	Computing and balancing of various accounting as per rules and prepare trial balance.
CO 3	Evaluate depreciation by using different methods.
CO 4	Evaluate Financial statement in accordance with appropriate standard.
CO 5	Recognize the importance of ongoing learning and professional development in the field of Accountancy
Syllabus:	Contents 15 Hours Per Unit
Unit I	Accounting Process: Introduction: meaning and scope of accounting, accounting. Concepts, principles and convention. Accounting Terminology: Glossary, capital and revenue expenditure, capital and revenue Receipts, reserves, diff. bet. Provision and revenue, types of reserve.
Unit II	Accounting Process: Recording to transactions: double entry system, rules of debit and credit, books of original entry, journal, subsidiary books, cash book, and ledger format, posting from journal and subsidiary books, balancing of accounts. Trial balance: introduction, objectives and limitations of proposing trial balance.
Unit III	Depreciation: concepts, method of computation and accounting treatment of depreciation, Objective and need for providing depreciation. Methods of depreciation: 1) fixed installment method / straight line method, 2)

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	written down value method / diminishing balance method, 3) annuity method, 4) depreciation fund method, 5) depreciation fund insurance policy method, 6) other depreciation methods: double declining balance, sum of years digits MACRS	
Unit IV	Sole proprietorships: Financial statements of sole proprietorship, elements of financial statement, closing adjustments entries, trading account, profit & loss account, balance sheet of manufacturing units.	
Textbooks / Reference Books:	• Advance Financial Accounting - Gupta R.L. (S Chand And Sons) • Advance Accounts - Shukla and Grewal (S Chand and Ltd.) • Advance Accounts - Jain and Narang- (Kalyani Publisher Ludhiana)	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM2ATM2B)
Semester II (Major – Business Legislation)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM2ATM2B
Course Name	Business Legislation
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Understand and interpret the basic provisions of key business laws in India.
CO 2	Apply contract and partnership law principles to real-world business situations.
CO 3	Identify legal rights, obligations, and procedures under Companies Acts.
CO 4	Draft basic business documents such as agreements and notices based on legal knowledge.
CO 5	Integrate legal principles from various business laws to evaluate business decisions and ensure compliance through accurate documentation and adherence to statutory requirements.

Syllabus: **Contents** **15 Hours Per Unit**

Unit I	The Indian Contract Act, 1872 : • Essentials of a Valid Contract • Types of Contracts: Void, Voidable, Executed, Executory • Offer and Acceptance • Consideration • Capacity to Contract • Free Consent (Coercion, Undue Influence, Fraud, Misrepresentation, Mistake) • Legality of Object and Consideration • Performance and Discharge of Contract
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	• Remedies for Breach of Contract • Contingent and Quasi Contracts • Contracts of Indemnity and Guarantee • Contract of Bailment and Pledge • Contract of Agency
Unit II	Sale of Goods Act, 1930 : • Contract of Sale vs Agreement to Sell • Conditions and Warranties • Transfer of Property • Rights of an Unpaid Seller
Unit III	Indian Partnership Act, 1932 : • Nature and Formation of Partnership • Rights and Duties of Partners • Types of Partners • Registration and Consequences of Non-registration • Dissolution of Firm
Unit IV	Companies Act, 2013 (Basic Framework) • Definition and Characteristics of Company • Types of Companies • Formation and Incorporation of Companies • Memorandum and Articles of Association • Concept of Corporate Veil
Textbooks / Reference Books:	• ICAI Study Material – CA Foundation: <i>Business Laws</i> • <i>Business Law</i> by P.C. Tulsian / N.D. Kapoor • Bare Acts (for reference): Indian Contract Act, Sale of Goods Act, Partnership Act, LLP Act • Ministry of Corporate Affairs (www.mca.gov.in)

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATMI2A)
Semester II (Minor – Introduction to Commerce)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATMI2A
Course Name	Introduction to Commerce
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Know the basic meaning of Commerce

Course Outcomes: *The students will be able to:*

CO 1	Explain the nature, scope, and core contents of major commerce verticals such as Accounting, Taxation, Finance, Marketing, Operations, HR, Commercial Laws, International Trade, E-commerce, Capital Markets, and Business Analytics.
CO 2	Describe the roles, required competencies, and professional responsibilities of Maths - intensive commerce careers such as CA, CFA, Actuary, Cost Accountant, CS, Investment Banker, Financial Advisor, Research Analyst, and Business Analyst.
CO 3	Assess career suitability based on personal skills, interests, creativity, and communication abilities.
CO 4	Identify the essential skills and competencies needed for various commerce careers.
CO 5	Integrate knowledge of different commerce verticals, career roles, required skills, and certifications to design a personalized career roadmap in the commerce field.

Syllabus:

Contents

Unit I (11 Hours)	Verticals in commerce education (Nature, scope and basic contents) – Financial and Management Accounting, Taxation, Cost Accounting, business administration, Financial Management, Marketing Management, Operations Management, HR Management, commercial Laws, International Trade, E Commerce, Capital Markets, Business Analytics etc.
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Unit II (11 Hours)	Career Options in Commerce (Role and Profile) involving Maths skills like Chartered Accountant (CA), Investment Banker, Chartered Financial Analyst (CFA), Actuary, Cost Accountant, Company Secretary (CS), Personal Financial Advisor, Research Analyst, and Business Analyst.	
Unit III (11 Hours)	Career Options in Commerce (Role and Profile) requiring lesser Maths skills like Marketing, Entrepreneurship, Human Resource Management, Retail Management, Cost Management Accountant (CMA), Product Management, Relationship Manager.	
Unit IV (12 Hours)	Skills, competencies and examinations / certifications for getting into various career options, SEBI / NISM Certifications overview.	
Textbooks / Reference Books:	1. Engineering Management (English, Paperback, Gupta A. K.) S Chand 2. Engineering Management (English, Undefined, Chauhan A S) Jain Brothers	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATMI2B)
Semester II (Minor – Business Economics 2)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATMI2B
Course Name	Business Economics 2
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Describe the features and structure of the Indian economy.
CO 2	Analyse the effects of liberalization, privatization, and globalization (LPG reforms).
CO 3	Explain the interrelationship and performance of the primary, secondary, and tertiary sectors.
CO 4	Identify fiscal and monetary trends in India and their impact on the business environment.
CO 5	Evaluate India's overall economic progress by integrating structural features, sectoral performance, policy reforms, and macroeconomic trends to interpret their implications for national development and business opportunities.

Syllabus: **Contents**

Unit I (11 Hours)	Overview of Indian Economy : • Basic characteristics of a developing economy • Demographic trends and human development indicators • National income: GDP, GNP, per capita income – concepts & measurement • Poverty, unemployment and inequality – nature, causes, and trends • Inflation and price trends in India • Role of government and public sector in economic development
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	Recent trends in India's economic growth (post-pandemic context)	
Unit II (11 Hours)	Economic Reforms in India : - New Economic Policy (NEP) 1991 – background and need Liberalization: Deregulation and removal of licensing Privatization: Disinvestment and PPP (Public-Private Partnerships) Globalization: Impact on trade, capital flows, FDI, WTO - Role of NITI Aayog in policy and planning - Ease of Doing Business, Startup India, Make in India initiatives - Business impact of reforms: opportunities and challenges	
Unit III (11 Hours)	Sectoral Performance in Indian Economy : A. Agriculture Sector - Role and importance in Indian economy - Issues: Productivity, land reforms, subsidies, MSP, crop insurance - Recent government schemes (e.g., PM-KISAN, eNAM) B. Industrial Sector - Industrial growth, MSMEs, IPRs - Industrial policies and infrastructure development - Challenges: Labour laws, environmental concerns, capital access C. Services Sector - Role of IT, banking, tourism, and logistics in economic growth - Financial inclusion and digitization (e.g., UPI, Jan Dhan Yojana)	
Unit IV (12 Hours)	Overview of Indian Economy : - Basic characteristics of a developing economy - Demographic trends and human development indicators - National income: GDP, GNP, per capita income – concepts & measurement - Poverty, unemployment and inequality – nature, causes, and trends - Inflation and price trends in India - Role of government and public sector in economic development - Recent trends in India's economic growth (post-pandemic context)	
Textbooks / Reference Books:	- ICAI Study Material – <i>Business Economics</i>, Paper 4 (CA Foundation) <i>Indian Economy</i> by Ramesh Singh (McGraw-Hill) - Economic Survey (Latest), Government of India - RBI Bulletin, NITI Aayog Reports - Websites: https://www.rbi.org.in, https://www.niti.gov.in, https://www.mospi.gov.in	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)

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1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1(carry 5 marks) CIE 2(carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs / 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATVSC2A)
Semester II (VSC 2 - Digital Marketing)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

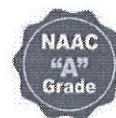
PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM2ATVSC2A
Course Name	Digital Marketing
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 30</i>) + 40 (Practical Examination – <i>Min passing marks - 20</i>) = 100 marks (Min passing marks – 30 + 20 = 50)
Group under NEP scheme	VSC (Vocational Skill Course)
Pre-requisites for the course	• Basic Computer Skills: Familiarity with using computers, the internet, and common software applications. • Understanding of Marketing Principles: A foundational knowledge of marketing concepts can be helpful. • Communication Skills: Strong verbal and written communication skills for effective messaging. • Social Media Familiarity: Experience using various social media platforms is useful, as they play a significant role in digital marketing.

Course Outcomes: *The students will be able to:*

CO 1	Showcase the basic knowledge of digital marketing
CO 2	Use search engine optimization
CO 3	Apply the obtained knowledge of email marketing and social media marketing
CO 4	Differentiate between various internet marketing elements
CO 5	Plan and execute a complete digital marketing strategy , integrating social media, SEO, SEM, content creation, and branding tools to promote a business or product effectively.

Syllabus:

Contents

Unit I (4 Hours)	Introducing to marketing (traditional and digital) Definition, Four P's, Benefit and limitations, traditional VS Digital, definition and benefits of Digital Marketing, Trends of the Digital Marketing Industry, Pull And Push Digital marketing, Segmentation Strategies of Digital marketing, Digital marketing platforms. Social Media Marketing –Part I • Introduction to various social media platforms
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	- Using Facebook and Instagram - Graphic design using Canva - Reel making and editing using VN		
Unit II (4 Hours)	Social Networking, on-Page Optimization Off Page Optimization, Keywords, Google Ad Words, Use of Different Social Media Platforms, Content Creation. Social Media Marketing – Part II - Social Media advertisement - Lead generation Understand the applications of AI in digital marketing: chatboats, predictive analytics, content optimization, personalization		
Unit III (4 Hours)	Search Engine Marketing-Introduction to SEM, Campaign Creation, Ad Creation, Site Targeting Keyword Targeting An Overview of SEO - Gaining insight into search engine operations - Traffic and its meaning - Different types of keywords - Traffic and its meaning - Different types of keywords - Techniques for identifying the best keyword Strategies for keyword optimization		
Unit IV (3 Hours)	Internet Marketing -Introduction & Advantages of Internet Marketing in Business, Optimization of Business Site and Market Featured Products, Blogs & Opinion, Importance of Branding		
Practical List (30 Hours)	Practical No.	Title of Practical	Practical Activity / Exercise
	1	Understanding Marketing Mix (Four P's)	Identify and present the Product, Price, Place, and Promotion strategies of any one FMCG or service brand.
	2	Comparative Study: Traditional vs Digital Marketing	Prepare a short report or poster comparing reach, cost, and customer engagement in Traditional vs Digital Marketing.
	3	Graphic Design using Canva	Create 2 promotional posts and 1 story for a selected brand using Canva.
	4	Reel Creation and Editing	Make a 30-second product or event promotional reel using VN App, including captions and background music.
	5	Designing a Social Media Advertisement	Create a mock ad on Facebook or Instagram with headline, text, and call-to-action for lead generation.
	6	Exploring AI Tools in Marketing	Use an AI-based tool (ChatGPT / Copy.ai / Canva Magic Write) to generate ad captions or campaign ideas.

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	7	Keyword Research and Optimization	Use Google Keyword Planner / Ubersuggest to find 10 relevant keywords for a selected business and categorize them.
	8	Blogging and Brand Promotion	Create a short blog (300–400 words) using Blogger / WordPress promoting a local product or service with basic SEO tags.
Textbooks/ Reference Books:	Text Book: - 1. Digital Marketing for Dummies, By Ryan Deiss & Russ Henneberry 2. Jab, Jab, Jab, Right Hook, By Gary Vaynerchuk 3. Building a StoryBrand: Clarify Your Message So Customers Will Listen, By Donald Miller 4. Digital Marketing Strategy: An Integrated Approach to Online Marketing, By Simon Kingsnorth. 5. Epic Content Marketing: How to Tell a Different Story, Break Through the Clutter, and Win More Customers by Marketing Less, By Joe Pulizzi. 6. The Art of SEO: Mastering Search Engine Optimization, By Eric Enge, Jessie Stricchiola, and Stephan Spencer. 7. New Rules of Marketing and PR, By David Meerman Sc.		
	Reference Books: 1. Digital Marketing, Raghavendra K., Shruti Prabhakar, Himalaya Publ. House, 2016, pageno. 1-79 2. Principles of Advertising & IMC, Tom Duncan , McGraw-Hill , second edition page 330-601 3. Strategic Brand Management , Third edition , Kelvin Lane Keller, Pearson Education, Page No.23-160		
Evaluation Pattern:			
Sr. No.	Theory (60 marks)		Practical (40 marks)
1.	32 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (30 × 2 = 60 Marks)		Best 6 out of 8 practical will be considered for marking. 5 Marks x 6 = 30 Marks Class Activity / Presentation / Viva –Voce = 10 Marks
	Total: 60 marks		Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24
Major in Accounting and Taxation (Course Code: BCOM2VSC2B)
Semester II (VSC 2 – Business Reporting)

(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com (Accounting & Taxation)
Course Code	BCOM2ATVSC2B
Course Name	Business Reporting
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 30</i>) + 40 (Practical Examination – <i>Min passing marks - 20</i>) = 100 marks (Min passing marks – 30 + 20 = 50)
Group under NEP scheme	VSC (Vocational Skill Course)
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Draft clear, effective and objective-oriented business reports.
CO 2	Prepare reports based on real or simulated data in professional formats.
CO 3	Analyse business problems and communicate findings in a report format.
CO 4	Use charts, tables, and other visuals in business documentation.

Syllabus:	Contents
Unit I (22 Hours)	Introduction to Business Reports -Types of reports: Informational, Analytical, Investigative, Feasibility; structure and purpose Report Formats & Writing Techniques - Formatting headings, subheadings, numbering, summaries, annexures, appendices Sales & Marketing Reports - Drafting sales performance reports, product launch summaries, and marketing campaign feedback Financial and Budget Reporting - Report on budget utilization, variance analysis, and monthly financial summary Project / Proposal Reports - Drafting feasibility reports and proposals for a new product/service initiative
Unit II	Employee and HR Reports - Absenteeism report, training report, performance evaluation summary

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(23 Hours)	Minutes and Meeting Reports - Recording and preparing minutes of meetings; writing an executive summary Incident and Audit Reporting - Prepare a sample incident report and basic audit observation report Visual and Data Presentation in Reports - Use of charts, graphs, and tables in MS Word / Excel to enhance report clarity Capstone Activity: Business Report Project + Viva - Submission of one comprehensive business report on a selected topic and viva presentation										
Tools Required	• Computer lab with MS Office or Google Workspace • Internet access for researching business case scenarios • Sample reports and caselets (provided by instructor)										
Textbooks/ Reference Books:	1. ICAI Foundation Curriculum: <i>Business Correspondence & Reporting</i> 2. <i>Essentials of Business Communication</i> by Rajendra Pal & J.S. Korlahalli 3. MS Word, Excel, or Google Docs/Sheets for report formatting 4. Templates from professional business portals (HBR, Forbes, etc.)										
Evaluation Pattern:											
Sr. No.	<table><tr><th data-bbox="280 1032 815 1133">Theory (60 marks)</th><th data-bbox="815 1032 1426 1133">Practical (40 marks)</th></tr><tr><td data-bbox="209 1133 280 1417">1.</td><td data-bbox="280 1133 1426 1417">30 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (30 × 2 = 60 Marks)</td></tr><tr><td data-bbox="209 1417 280 1473"></td><td data-bbox="280 1417 1426 1473">Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Class Activity / Presentation / Viva –Voce = 10 Marks</td></tr><tr><td data-bbox="209 1473 280 1480"></td><td data-bbox="280 1473 1426 1480">Total: 60 marks</td></tr><tr><td data-bbox="209 1480 280 1487"></td><td data-bbox="280 1480 1426 1487">Total: 40 marks</td></tr></table>	Theory (60 marks)	Practical (40 marks)	1.	30 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (30 × 2 = 60 Marks)		Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Class Activity / Presentation / Viva –Voce = 10 Marks		Total: 60 marks		Total: 40 marks
Theory (60 marks)	Practical (40 marks)										
1.	30 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (30 × 2 = 60 Marks)										
	Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Class Activity / Presentation / Viva –Voce = 10 Marks										
	Total: 60 marks										
	Total: 40 marks										
	Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Class Activity / Presentation / Viva –Voce = 10 Marks										
	Total: 60 marks										
	Total: 40 marks										



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATSEC2A)
Semester II (SEC 2 – Mutual Fund Agent)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATSEC2A
Course Name	Mutual Fund Agent
No. of Credits	02 (1- Theory, 1- Practical)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	40 (End Semester Examination – Min passing marks – 20) + 40 (Practical Examination – Min passing marks - 20) + 20 (Continuous Internal Examination – Min passing marks - 10) = 100 marks (Min passing marks 20 + 20 + 10 = 50)
Group under NEP scheme	SEC (Skill Enhancement Course)
Pre-requisites for the course	• Familiarity with the basic financial concepts such as investing, risk management and financial market. • Knowledge Of mutual fund including types of funds and investment strategies.

Course Outcomes: *The students will be able to:*

CO 1	Use the historical knowledge to inform analysis of current trends and development in the mutual fund industry.
CO 2	Approach and market various mutual funds schemes to prospective customer identified
CO 3	Assist customer with determining most suitable mutual fund scheme according to needs.
CO 4	Assist customer with the application process for purchasing the mutual fund.
CO 5	Develop long-term relationships with customers.

Syllabus:

Contents

Unit I (11 Hours)	Introduction, History of Mutual Funds, Structure of Mutual Funds, Financial Planning and Potential Investors, Role of a Mutual Fund Agent, Legal & Regulatory Environment, Macro Economic Environment. Practical – Update knowledge on mutual fund market; Keep up to date on regulations and guidelines, Impact of Macro Economic factors on mutual fund
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	market.		
Unit II (11 Hours)	Structure of Mutual Fund Products, Accounting of Mutual Funds, Tax and Tax-Related Regulations, Financial Planning, Marketing of Mutual Funds. Practical – Approach and market various mutual funds schemes to prospective customer identified, Assist customer with determining most suitable mutual fund scheme according to needs, Receive approval for initiating purchase process.		
Unit III (11 Hours)	Offer Documents and Application Forms, Account Opening and KYC Process, Modes of Investment, Timing of Investment, Risk Allocation and Portfolio Selection. Practical – Assist customer with the application process for purchasing the mutual fund, Collect and ensure payments are processed at the bank / organization, Deliver proof of purchase and plan follow-up sessions.		
Unit IV (12 Hours)	Customer Relationships, After Sales Service. Practical – Develop long-term relationships with customers, Respond to customer queries, clarifications, and advice the customers on existing product and new schemes, assist in termination of investment.		
Textbooks / Reference Books:	• Mutual Funds in India - S. R. Vishwanath • Investing In Mutual Funds : Dhindra Kumar		
Evaluation Pattern:			
S. No	Theory (40 marks)	Practical (40 Marks)	CIE (20 marks)
1.	5 MCQs on each unit 2 Marks × 20 MCQs = 40 Marks	Practical on each unit. 10 Marks × 4 Practical = 40 Marks	CIE 1(carry 5 marks) CIE 2 (carry 5 marks) Class Activity / Presentation / Viva-Voce (carry 10 marks)
	Total: 40 marks	Total: 40 marks	Total: 20 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATSEC2B)
Semester II (SEC 2 – Financial Statement of Not-for-profit Organization)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATSEC2B
Course Name	Financial Statement of Not-for-profit Organization
No. of Credits	02 (Theory-1, Practical / Activity-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	40 (End Semester Examination – Min passing marks – 20) + 40 (Practical Examination – Min passing marks - 20) + 20 (Continuous Internal Examination – Min passing marks - 10) = 100 marks (Min passing marks 20 + 20 + 10 = 50)
Group under NEP scheme	SEC (Skill Enhancement Course)
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Describe the nature, features, objectives, and types of Not-for-Profit Organizations.(NPOs).
CO 2	Apply appropriate accounting systems for NPOs, including cash, accrual, and fund-based approaches, to prepare Receipts and Payments Accounts.
CO 3	Prepare and interpret the Income and Expenditure Account, distinguishing it from the Receipts and Payments Account.
CO 4	Prepare the Balance Sheet of NPOs by correctly determining capital funds and applying necessary adjustments.
CO 5	Account for special items such as entrance fees, life membership fees, legacies, grants, and other NPO-specific incomes and expenses.
CO 6	Integrate all NPO accounting concepts—including systems of accounting, statements, balance sheet preparation, and special item treatment—to produce complete, accurate, and insightful financial reports for Not-for-Profit Organizations.

Syllabus:	Contents	3 Hours Per Unit
Unit I	Introduction to NPOs: Features, objectives, types (clubs, schools, trusts, hospitals, etc.)	
Unit II	Accounting System for NPOs: Cash v/s Accrual, Fund-based accounting, Receipts & Payments Account	

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Unit III	Income & Expenditure Account: Nature, structure, differences with Receipts & Payments A/c		
Unit IV	Balance Sheet of NPOs: Format, capital fund, adjustments (e.g., subscriptions, donations, legacy)		
Unit V	Accounting Treatment of Special Items: Entrance fees, Life membership fees, Legacies, Grants, etc.		
Practical Component (Activity) (30 Hours)	1. Journal entries and ledger preparation for typical NPO transactions 2. Prepare Receipts & Payments Account from cash book and vouchers 3. Prepare Income & Expenditure Account from trial balance and adjustments 4. Preparation of Balance Sheet from incomplete records 5. Treatment of subscriptions received in advance and in arrears 6. Case study: Accounting for a charitable hospital / education society 7. Final project: Prepare full set of financial statements from a given data set + VIVA		
Tools Required	• Project-based learning and peer review • Use of Excel/Tally for preparation of financial statements (optional)		
Textbooks / Reference Books:	• ICAI CA Foundation Study Material – Paper 1: Principles and Practices of Accounting (Chapter on NPOs) • Financial Accounting by T.S. Grewal / P.C. Tulsian • Sample NPO financial statements from NGOs / schools / clubs		
Evaluation Pattern:			
Sr. No	Theory (40 marks)	Practical (40 Marks)	CIE (20 marks)
1.	4 MCQs on each unit 2 Marks × 20 MCQs = 40 Marks	Practical on each unit. 8 Marks × 5 Practical = 40 Marks	CIE 1(carry 5 marks) CIE 2 (carry 5 marks) Class Activity / Presentation / Viva-Voce (carry 10 marks)
	Total: 40 marks	Total: 40 marks	Total: 20 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATAEC2A)
Semester II (AEC 2 - Hindi)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATAEC2A
Course Name	हिंदीभाषा: संप्रेषण और संचार
No. of Credits	02 (Theory – 1, Activity – 1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	AEC (Ability Enhancement Course)
Pre-requisites for the course	- संप्रेषण का सामान्य ज्ञान होगा. - संवाद लेखन की जानकारी होगी.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	संप्रेषण की अवधारणा और प्रक्रिया से परिचित होगा।
CO 2	संप्रेषण की तकनीक और कार्यशैली की बहुसंख्यक समझ का विकास होगा।
CO 3	संप्रेषण के प्रकार की व्यावहारिक जानकारी प्राप्त करेंगे।
Syllabus:	Contents 15 Hours Per Unit
Unit I	संप्रेषण: सामान्य परिचय संप्रेषण की अवधारणा संप्रेषण की प्रक्रिया
Unit II	संप्रेषण के विविध आयाम संप्रेषण और संचार संप्रेषण एवं संचार के विविध रूप
Unit III	संप्रेषण के प्रकार डिक्शनरी लेखन, संवाद लेखन, डायरी लेखन ब्लॉग लेखन, सम्पादकीय आलेख
Textbooks / Reference	1. भाषा और संप्रेषण : रामप्रकाश प्रजापति 2. सूचना एवं संप्रेषण: तकनीकी की समझ: स्मितामिश्र

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Books:	3. संप्रेषण: चिंतन और स्टूडियो: मंजु मुकुल 4. संवाद पथपत्रिका: संवाद हिंदी संस्थान 5. संप्रेषण प्रतिरूप एवं सिद्धांत : डॉ. श्रीकांत सिंह 6. मीडिया और लोकतंत्र सं. प्रो. रवीन्द्रनाथ मिश्र, वाणी प्रकाशन, दिल्ली
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Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	2 SAQs of 8 marks OR 1 LAQ of 16 marks each based on Unit I (2×8 OR 1×16) = 16 Marks	Online and Offline classroom participation of the student during a particular semester = 10 Marks
2.	2 SAQs of 8 marks OR 1 LAQ of 16 marks each based on Unit II (2×8 OR 1×16) = 16 Marks	An assignment / PPT based on curriculum to be assessed by the teacher concerned = 10 Marks
3.	2 SAQs of 8 marks OR 1 LAQ of 16 marks each based on Unit III (2×8 OR 1×16) = 16 Marks	CIEs = 10 Marks
4.	12 MCQs of 1 mark OR 6 VSAQs of 2 marks each based on all three units with no internal choice (12×1 OR 6×2) = 12 Marks	Performance Based Activities conducted by the teacher concerned / Viva voce = 10 Marks
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATAEC2B)
Semester II (AEC 2 - Marathi)
(To be implemented from 2024 - 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATAEC2B
Course Name	मराठी - भाषिक कौशल्य विकास - भाग १
No. of Credits	02 (Theory - 1, Activity -1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	AEC (Ability Enhancement Course)
Pre-requisites for the course	- विद्यार्थ्यांनी शालेय पातळीवर मराठी व्याकरण, शुद्धलेखन व वाचन-लेखन कौशल्य आत्मसात केलेले असावे. - दैनंदिन संवाद, लेखी व मौखिक अभिव्यक्तीची प्राथमिक क्षमता असणे आवश्यक आहे.

Course Outcomes: *The students will be able to:*

CO 1	विद्यार्थ्यांची भाषिक कौशल्ये विकसित करणे.
CO 2	विद्यार्थ्यांना रोजगाराभिमुख बनविणे.
CO 3	भाषा व्यवहारासाठी आवश्यक ती लेखन, भाषण, वाचन ही कौशल्ये विकसित करणे.

Syllabus:	Contents	15 Hours Per Unit
Unit I	भाषिक कौशल्ये, व्यक्तिमत्व आणि व्यक्तिमत्व विकास	
Unit II	संवाद आणि संभाषण कौशल्ये	
Unit III	वाचन आणि लेखन कौशल्ये	
Textbooks / Reference Books:	अभ्यासग्रंथ - व्यावहारिक मराठी, ल. रा. नसिराबादकर, भाषाविकास संशोधन संस्था, कोल्हापूर, २०२२ (प्रकरण १ ते ४)	

Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)

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1.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit I (2×8 OR 1×16) = 16 Marks	Online and Offline classroom participation of the student during a particular semester = 10 Marks
2.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit II (2×8 OR 1×16) = 16 Marks	An assignment / PPT based on curriculum to be assessed by the teacher concerned = 10 Marks
3.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit III (2×8 OR 1×16) = 16 Marks	CIEs = 10 Marks
4.	12 MCQs of 1 mark or 6 VSAQs of 2 marks each based on all three units with no internal choice (12×1 OR 6×2) = 12 Marks	Performance Based Activities conducted by the teacher concerned / Viva voce = 10 Marks
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATOE2A)
Semester II (OE 2 – Business Correspondence)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATOE2A
Course Name	Business Correspondence
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16)= 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	• Basic understanding of letter writing • Familiarity with English grammar

Course Outcomes: *The students will be able to:*

CO 1	Draft personal and professional letters.
CO 2	State email etiquette in their own words.
CO 3	Prepare resume for job purpose.
CO 4	Draft documents like notices, agenda, minutes and action taken reports related to official meetings.

Syllabus:	Contents	10 Hours Per Unit
Unit I	1. What is Business correspondence, Importance of Business correspondence 2. Principles of effective business correspondence 3. Types of correspondence: Internal Correspondence, External Correspondence, Sales Correspondence, Routine Correspondence, Personalized Correspondence, Circulars	
Unit II	1. Email etiquette 2. Job Application, Offer Letter, Acceptance / Rejection of job offer letter 3. Resume / Bio-note / Biodata / Curriculum Vitae Writing	
Unit III	1. Meeting Etiquette 2. Notices, Agenda, Minutes and Action Taken Reports 3. Circulars and Memos	
Activities	1. Collect actual letters of all types of business correspondence prescribed in	

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	Unit I. 2. PPT presentation on email etiquette based on Unit II 3. Prepare personal Resume (Unit II) 4. Draft notice, agenda, minutes and action taken report of an actual meeting held in the college. (Unit III)	
Textbooks / Reference Books:	• Business Correspondence by Urmila Rai and S M Rai, Himalaya Publishing House • Business Correspondence and Report Writing by Krishna Mohan, R C Mohan, Virendra Singh Nirban	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	12 VSAQs of 2 marks each based on all three units. (4 VSAQ from each unit) (Best 10 will be evaluated) ($10 \times 2 = 20$ marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	21 MCQs of 2 marks each based on all three units. (7 MCQs from each unit) (Best 20 will be evaluated) ($20 \times 2 = 40$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATOE2B)
Semester II (OE 2 – Limited Liability Partnership Act, 2008)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATOE2B
Course Name	Limited Liability Partnership Act, 2008
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Understand the structure and salient features of Limited Liability Partnerships.
CO 2	Explain the legal procedures for incorporation and operation of LLPs.
CO 3	Analyze the roles and responsibilities of partners and designated partners.
CO 4	Interpret the provisions related to accounting, filing, and dissolution of LLPs.

Syllabus: **Contents** **10 Hours Per Unit**

Unit I	Introduction and Formation of LLP : • Background and rationale for the LLP Act, 2008 • Features and benefits of LLP • Comparison with Partnership Firms and Companies • Nature of LLP as a body corporate • Partners and Designated Partners – eligibility, number, and role • Incorporation of LLP – Procedure, documents required, DPIN, Name reservation • LLP Agreement – Importance, Contents, and Filing • Registered office and change thereof
Unit II	Management, Duties, and Liabilities of Partners : • Rights and duties of partners under the LLP Act and LLP Agreement • Mutual rights and duties among partners • Liability of partners and designated partners

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	• Extent and limitations of liability • Contribution by partners – forms and obligations • Admission, retirement, cessation, and expulsion of partners • Changes in partnership structure and effect thereof
Unit III	Compliance, Filing, and Dissolution : • Maintenance of books of accounts • Filing of annual return and statement of accounts & solvency • Audit requirements and thresholds • ROC filings and penalties for non-compliance • Conversion of firms/companies into LLP • Winding up and Dissolution – voluntary and tribunal-led • Offences and penalties • Recent updates and MCA portal overview (briefly)
Textbooks / Reference Books:	• ICAI Foundation Study Material – <i>Business Laws</i> • <i>Limited Liability Partnership Act, 2008</i> – Bare Act (with Rules) • Taxmann's <i>Guide to LLPs</i> • MCA Portal: www.mca.gov.in

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	6 SAQs of 5 marks OR 3 LAQ of 10 marks each based on all three Units. (6 × 5 OR 3 × 10 = 30 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	15 MCQs of 2 marks OR 15 VSAQs of 2 marks each based on all three units. (5 MCQs / 5 VSAQs from each unit) (15 × 2 OR 15 × 2 = 30 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.		Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATOE3A)
Semester II (OE 3 – College to Corporate)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATOE3A
Course Name	College to Corporate
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	• Basic understanding of corporate life • Familiarity with manners and etiquette

Course Outcomes: *The students will be able to:*

CO 1	Hold conversations with their colleagues, seniors and customers at their workplace
CO 2	Use correct words with proper pronunciation and intonation while speaking.
CO 3	Conduct events with introductory remarks and vote of thanks.
CO 4	Use audiovisual aids while giving presentations.

Syllabus: **Contents** **10 Hours Per Unit**

Unit I	Difference between College and Corporate 1. What is corporate? 2. Difference between a college campus and corporate setup 3. Expectations from the fresher's
Unit II	Skills, Attitude and Etiquette 1. Required Skills at the workplace 2. Positive Attitude 3. Workplace etiquette
Unit III	Grooming Skills 1. What are grooming skills? 2. Good habits at workplace

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	3. How to dress up for corporate?	
Activities	1. Assignment: Enlisting the differences between college and corporate with pictures and case studies 2. Preparing PPT presentation on positive attitude 3. Create posters / stickers of expected behavior at workplace 4. Viva voce	
Textbooks / Reference Books:	1. How India Works by Aarti Kelshikar 2. Campus to Corporate by Ashutosh Sharma, V&S Publishers 3. Corporate Administration by R. Sarvamangala and G P Nagesh, Himalaya Publishing House	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	12 VSAQs of 2 marks each based on all three units. (4 VSAQs on each unit) (Best 10 will be evaluated) ($10 \times 2 = 20$ marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	21 MCQs of 2 marks each based on all three units. (7 MCQs on each unit) (Best 20 will be evaluated) ($20 \times 2 = 40$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATOE3B)
Semester II (OE 3 – Business and Commercial Knowledge)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATOE3B
Course Name	Business and Commercial Knowledge
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Understand the role of business and commerce in the economy.
CO 2	Identify different types of business organizations and sectors.
CO 3	Describe key government initiatives, regulatory institutions, and Indian companies.
CO 4	Interpret developments in business environment from a commercial perspective.

Syllabus:	Contents	10 Hours Per Unit
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Unit I	Introduction to Business and Commercial Knowledge : • Meaning and scope of Business and Commercial Knowledge (BCK) • Purpose and importance in decision-making • Characteristics of business • Categories: Manufacturing, Trade, Service • Objectives of business: economic, social, human • Changing business landscape: E-commerce, Startups, digital businesses
Unit II	Business Environment and Government Policies : • Meaning and dimensions of business environment: Economic, Political, Legal, Technological, Global • Liberalization, Privatization, and Globalization (LPG) • Role of Government in business: Regulatory and Developmental

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	• Key government initiatives: Make in India, Digital India, Startup India, Atmanirbhar Bharat • Role of RBI, SEBI, and NITI Aayog in economic and business development • Economic indicators: Inflation, Fiscal Deficit, Exchange Rate (introductory level)	
Unit III	Indian Business Houses and Business Terminologies : • Introduction to major Indian business groups: TATA, Reliance, Infosys, Wipro, Aditya Birla, Mahindra, HDFC • Overview of Indian public sector enterprises (PSUs): ONGC, BHEL, LIC, GAIL • Business sectors: Primary, Secondary, Tertiary • Forms of business organizations: Sole Proprietorship, Partnership, Company, LLP, HUF • Common business terminology: MNC, FDI, IPO, GDP, CSR, MSME, NPA, Disinvestment, Equity, Dividend	
Textbooks / Reference Books:	1. ICAI Foundation Material – Business and Commercial Knowledge 2. Business Environment by Francis Cherunilam 3. India Year Book / Economic Survey (selected topics) 4. Business pages of The Hindu / Business Standard / Mint	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	6 SAQs of 5 marks OR 3 LAQ of 10 marks each based on all three Units. (6 × 5 OR 3 × 10 = 30 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	15 MCQs of 2 marks OR 15 VSAQs of 2 marks each based on all three units. (3 MCQs OR 3 VSAQs from each unit) (15 × 2 OR 15 × 2 = 30 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATVEC2)
Semester II (VEC2 – Constitution of India)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM2ATVEC2
Course Name	Constitution of India
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	VEC (Value Education Course)
Pre-requisites for the course	• Basic Understanding of Indian History and Politics • Awareness of Civic Responsibilities • Introductory Knowledge of Governance

Course Outcomes: *The students will be able to:*

CO 1	Describe the Historical Foundations of the Indian Constitution
CO 2	Analyze the Preamble and Key Constitutional Concepts
CO 3	Evaluate Fundamental Rights, Directive Principles, and Fundamental Duties
CO 4	Assess the Functioning of Constitutional Institution
CO 5	Compare and contrast the nature, scope, and importance of fundamental rights, directive principles, and fundamental duties in shaping citizen-government relationships.

Syllabus:	Contents	15 Hours Per Unit
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Unit I	Constructional Values embedded in Constitution A. Preamble Importance and Nature, Values of Socialism, Secularism, Democracy, Justice, Liberty, Equality and Fraternity. B. Salient features State-Central Relationship, Federal Nature, Parliamentary Democracy, and Directive Principles.
Unit II	Citizens and Constitution A. Fundamental Rights and Fundamental Duties of citizens: Nature and



	Importance. B. Brief introduction of Central Legislature and Executive, State Legislature and Executive, Higher Judiciary
Practical / Activities	1. Preamble Interpretation Poster Activity- Each student or group creates a poster interpreting the Preamble of the Indian Constitution. They should highlight the values (e.g., justice, liberty, equality) and explain them with visuals, quotes, or real-life examples. 2. Constitution Quiz or Crossword Challenge- Students should participate in a quiz or crossword covering concepts like Fundamental Rights, Duties, Central-State relations, and Directive Principles. 3. Real-life Application of Fundamental Duties- Students to document or perform one Fundamental Duty in their community (e.g., planting trees, respecting national symbols, helping elders) and submit a short reflective report or video. 4. Group Presentation: State vs Centre – Who Does What? Students should be divided into two groups—State Government and Central Government. Each group presents their responsibilities, recent examples of Centre-State coordination or conflict (e.g., in healthcare, education, disaster management).
Textbooks / Reference Books:	1. M. Laxmikant: Indian Polity, Mc Graw hill Publications, Tamil Nadu, 2019 2. Dr. Deepali Bhowate, Vaishnavi Gawande: Constitution of India, 2025, Shree Balaji Prakashan, Nagpur. 3. D.D Basu: Introduction to the constitution of India, Lexis Nexis, 2015. 4. डॉ. देशमुख अलका: भारतीय राष्ट्रीय चळवळ आणि संविधानात्मक सुधारणा, साईनाथ प्रकाशन, नागपूर, २०२५ 5. भोळे भा.ल., 'भारतीय गणराज्याचे शासन आणि राजकारण, पिंपळापुरे अँड कंपनी पब्लिशर्स, नागपूर., 2003 6. जाधव तुकाराम, भारतीय राजकीय व्यवस्थेचा आकृतीबंध, खंड एक, युनिक अकॅडमी, पुणे, 2011 7. फाडीया बी.एल., भारत का संविधान, साहित्य भवन पब्लिशर्स, २०१७

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	1 LAQ of 16 marks or 2 SAQs of 8 marks each based on Unit 1 =16 marks	Activity participation = 10 marks (2 activities x 5 marks)
2.	1 LAQ of 16 marks or 2 SAQs of 8 marks each based on Unit 2 =16 marks	Class Test = 10 marks
3.	1 LAQ of 16 marks based on Unit 1 or 2 SAQs of 8 marks each based on Unit 2 =16 marks	Assignment = 10 marks
4.	3 Short notes of 4 marks OR	Viva = 10 marks

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	6 VSAQs of 2 marks OR 12 MCQs of 1 mark each of all 2 units with no internal choice =12 marks	
	Total: 60 marks	Total: 40 marks

Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM2ATCC2)
Semester II (CC - NCC / NSS / Sports / Cultural / LLL)
(02 Credits for 100 Marks)

**As per the guidelines of CC applicable to all UG Program under Rashtrasant Tukadoji
Maharaj Nagpur University, Nagpur**

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SEMESTER III

Accounting and Taxation (Semester III)				Teaching Scheme / Total Hours Per Week			Examination Scheme								
Sr. No	(UG Diploma in Commerce)	Course Type	Course Code	Theory	Practical	Total	Max. Marks (SEE Theory)	Min. Mark (SEE Theory)	Max. Marks (SEE Practical)	Min. Marks (SEE Practical)	Max. Marks (CIE)	Min. Mark (CIE)	Total	Min. Marks	Credit
1	Accountancy II	Maj or	BCOM3ATM 3	4	-	4	60	24	-	-	40	16	100	40	4
2	Financial and Management Accounting	Maj or	BCOM3ATM 4	4	-	4	60	24	-	-	40	16	100	40	4
3	Corporate Laws	Min or	BCOM3ATM I3A	3	-	3	60	24	-	-	40	16	100	40	3
	Personal Financial Planning		BCOM3ATM I3B												
	Fundamentals of Coding		BCOM3ATM I3C												
4	Computerized Accounting Using ZOHO	VS C	BCOM3ATV SC3	1	2	3	60	30	40	20	-	-	100	50	2
5	ITR Filing Process	SEC	BCOM3ATS EC3	1	2	3	40	20	40	20	20	10	100	50	2
6	Hindi	AE C	BCOM3ATA EC3A	1	2	3	60	24	-	-	40	16	100	40	2
	Marathi		BCOM3ATA EC3B												
7	Digital Wellness	OE	BCOM3ATO E4	2	-	2	60	24	-	-	40	16	100	40	2
8	NCC / NSS / Sports / Cultural / LLL	CC	BCOM3ATC C3	-	4	4	-	-	-	-	100	50	100	50	2
		Tot al		16	10	26	400	170	80	40	320	140	800	350	21

Minimum Passing Marks for theory 40% i.e. 40 & Minimum Passing Marks for Practical 50% i.e. 50
Course Type: Major, Minor, VSC, SEC, VEC, IKS, AEC, OJT/RP/CEP/Internship, OE.



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM3ATM3)
Semester III (Major – Accountancy II)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM3ATM3
Course Name	Accountancy II
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	• Familiarity with fundamental accounting principles, such as double-entry bookkeeping and preparation of financial statements. • Knowledge of corporate laws and regulations, especially the Companies Act of 2013, as it governs company accounting practices.

Course Outcomes: *The students will be able to:*

CO 1	Identify different types of companies and comprehend their characteristics.
CO 2	Understand the issuance, forfeiture, and re-issue of shares, including transactions at par, premium, and discount.
CO 3	Apply various methods to assess the value of goodwill, such as the Average Profit Method, Super Profit Method, and Capitalization Method.
CO 4	Distinguish between shares and debentures, and manage their issuance and redemption.
CO 5	Apply relevant provisions of the Companies Act, 2013, in accounting practices.

Syllabus:	Contents	15 Hours Per Unit
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Unit I	Company Accounts: Introduction to Company Accounts: Introduction, Meaning, Salient feature, Type of Companies, Maintenance of books accounts, Statements of P/L and Balance Sheet as per Schedule III of the Companies Act 2013. (Format only)
Unit II	Share Capital: Meaning, Types of Share and categories of Share Capital, Issue of Share Capital forfeited and Re-issue of Shares, Issue at par and premium, call-in advance, Call in Arrears forfeited of Shares.

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Unit III	Valuation of Goodwill: Meaning, Characteristic of Goodwill, Factors influencing the value of Goodwill, Need for valuation of Goodwill, Type of Goodwill, Method of valuation of Goodwill: 1) Average profit method. 2) Weighted average profit method. 3) Super profit method. 4) Capitalization method. (Base on the Indian companies Act 2013) 5) Annuity method. (Theory and numerical)	
Unit IV	Issue of Debenture: Meaning, Features of Debenture, Distinction between Debenture and share, Type of Debentures, Issue at par premium and discount, Issue at discount. (simple problem)	
Textbooks / Reference Books:	1. "Advanced Accounts" by R.L. Gupta & M. Radhaswamy 2. "Advanced Accountancy" by S.C. Sharma 3. "Corporate Accounting" by S.P. Jain & K.L. Narang.	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM3ATM4)
Semester III (Major – Financial and Management Accounting)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

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PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM3ATM4
Course Name	Financial and Management Accounting
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	Ability to interpret balance sheets, income statements, and cash flow statements
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Comprehend the concept, features, merits, and demerits of the hire purchase system.
CO 2	Understand the process of formulating accounting standards, including IFRS convergence, and apply them in financial statement preparation
CO 3	Compute and interpret various financial ratios to assess a company's performance and financial health.
CO 4	Develop competency of decision making while working on balance sheet.
CO 5	Apply various accounting principles in company financial affairs.
Syllabus:	Contents 15 Hours Per Unit
Unit I	Hire Purchase Accounts:- Meaning of Hire Purchase Account, Features Merit and Demerit of Hire Purchase System, distinction between Hire Purchase and Installment System Note: Excluding Installment System, only problem on Hire Purchase System
Unit II	Introduction of Accounting Standard:- Process of formulation of Accounting Standards including and as (IFRS converges standard) & IFRS objective and carve outs Framework for preparation and presentation of financial statement (as per Accounting Standard)

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Unit III	Ratio Analysis 1:- Meaning, Importance and Limitation of Ratio Analysis classification, Objectives of Ratio Analysis. Computation of Ratio Ratio, profitability Ratio 1) Gross Profit Ratio 2) Net Profit ratio 3) Operating ratio 4) Operation Expenses Ratio 5) Stock Turnover Ratio 6) Expenses Ratio	
Unit IV	Ratio Analysis 2 (Special Ratio only Based on Balance Sheet) 1) Current Ratio 2) Acid Test/ Liquid Ratio 3) Leverage ratio 4) Activity efficiency Ratio 5) market value ratio	
Textbooks / Reference Books:	1. "Advanced Accounts" by R.L. Gupta & M. Radhaswamy 2. "Advanced Accountancy" by S.C. Sharma 3. "Corporate Accounting" by S.P. Jain & K.L. Narang 4. "Financial Accounting" by T.S. Grewal 5. "Financial Statement Analysis" by K. R. Subramanyam	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATMI3A)
Semester III (Minor - Corporate Laws)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM3ATMI3A
Course Name	Corporate Laws
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Company lifecycle knowledge • Basic understanding of company structure

Course Outcomes: *The students will be able to:*

CO 1	Design the process of Incorporation of a Company
CO 2	Compare and analyses the components of capital structure and the earnings thereof
CO 3	Familiarize with company administration processes and the role of managerial personnel
CO 4	Acquire practical knowledge about corporate decision-making process and conduction of meet
CO 5	Understand the liquidation process and analyses the role of liquidator in the process of winding up of the company

Syllabus:

Contents

Unit I (11 Hours)	Meaning and Incorporation of Company Meaning, Definition, characteristics and types of companies; Incorporation of a company; Role and legal position of the promoter; Lifting of the corporate veil. • Memorandum of Association; Articles of Association; Meaning, purpose and contents; Alteration, Doctrine of Ultra Vires and Indoor management. • Prospectus: Meaning, Types and misrepresentation in a prospectus
Unit II (11 Hours)	Shares, Share Capital, Debentures and Dividend Shares and Debentures: Definition, Types, Transfer and Transmission, Register of Members; Share Capital: Meaning, Alteration, Voting Right • Debenture: Definition, Types, Rules Regarding Issue of Debenture, Register of Debenture

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	holders, Charges and their types • Rules regarding declaration and distribution of dividends; Investors Education and Protection Fund • Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit	
Unit III (11 Hours)	Company Administration Director (Concept and Definition) Qualification, Disqualification, Appointment, Rights, Duties, Liabilities, Removal and Resignation of Director, Managing Director, Whole time Directors, Director Identification Number (DIN) • Small shareholders' director, Resident Director, Alternate Director, Independent Director, and Women director. • Company Secretary: Appointment, Duties and Power	
Unit IV (12 Hours)	Corporate Meetings and Winding Up Corporate Meetings: Shareholder and Board, Types of Meetings, Requisite of Valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E-voting, Video Conferencing, Resolution- kinds, Winding Up meaning: The Insolvency and Bankruptcy Code, 2016, an overview; Modes of winding up: Winding up by Tribunal, Circumstances for Compulsory winding up, petition for winding up, Company Liquidator, Consequences of winding up order, Voluntary liquidation of Corporate persons	
Textbooks / Reference Books:	1. N D Kapoor, Elements of Company Law, Sultan Chand Publishers 2. Gogna, P.P.S, Company Law, S. Chand 3. MC Kuchhal, Corporate Laws, Shri Mahaveer Book Depot (Publishers). 4. G.K. Kapoor & Sanjay Dhamija, Company Law, Bharat Law House	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATMI3B)
Semester III (Minor - Personal Financial Planning)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM3ATMI3B
Course Name	Personal Financial Planning
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Understand the basic meaning of Planning • Aware about basic word used in personal financial planning
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Explain the fundamentals of personal financial planning and its importance in achieving financial security and long-term financial goals.
CO 2	Explain and calculate the future and present values of ordinary annuities and annuities due.
CO 3	Analyze the wide-ranging scope of financial planning, including tax planning, retirement, insurance, investments, and estate planning.
CO 4	Distinguish between consumption and investment expenditures and evaluate their impact on personal finances.
CO 5	Understand various types of personal debt and develop strategies to manage and reduce debt effectively.
Syllabus: Contents	
Unit I (11 Hours)	Introduction to personal financial planning • Concept of financial planning. • Need for financial planning • Scope of financial planning • Concept of assets liabilities and net worth • Financial planning process.
Unit II	Time value of money

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(11 Hours)	• Concept of annuity • Concept of perpetuity
Unit III (11 Hours)	Evaluating the financial position of clients • Cash flow management in personal finance • Know about preparation of household budget • Cash inflows and out flows • Know about budgeting and forecasting • Creating a budget and saving plan • Evaluation of financial position of clients
Unit IV (12 Hours)	Debt management and loans • Need of Debt • Role and impact of Debt in cash flow management. • Difference between consumption expenditure and investment expenditure. • Leverage and Debt counselling • Calculation of depth servicing requirement • Concept of secured and unsecured loans • Types of borrowing • Various loan calculation
Textbooks / Reference Books:	1. Indian Financial System and Financial Planning M. Y. Khan Publisher: McGraw Hill Education (India) 2. CFP Certification Study Guide – Kaplan or Dalton Education 3. Web-based tools like Investopedia, NISM Modules (Ind.)

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATMI3C)
Semester III (Minor – Fundamentals of Coding)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMBF
Program Name	B.Com. (Banking and Finance)
Course Code	BCOM3BFMI3C
Course Name	Fundamentals of Coding
No. of Credits	03 (2 Theory, 1 Practical)
Teaching Hours	30 + 30 = 60
Evaluation Scheme	40 (Semester End Examination – <i>Min passing marks - 16</i>) + 20 (Practical Examination – <i>Min passing marks - 8</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 16 + 8 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Basic understanding of applications of Computers • Ability to use Keyboard and Mouse

Course Outcomes: *The students will be able to:*

CO 1	Understand and Describe the key components of computer systems
CO 2	Analyze and design algorithms using flowcharts and pseudo code to solve computational problems.
CO 3	Write basic C programs using variables and control statements.
CO 4	Implement and manipulate arrays and functions in C.
CO 5	Apply theoretical knowledge and programming skills to solve real-world computational problems

Syllabus:

Contents

Unit I (8 Hours)	Input Devices: Introduction, Keyboard, pointing devices, scanning devices, Optical recognition devices Output Devices: Introduction, Display monitors, Printers: Impact printers, non-impact printers, Plotters. Memory and Storage Systems: Introduction, Memory representation, Random Access Memory, Read Only Memory, Storage systems: Magnetic storage systems, Optical storage systems, Magneto optical system, Solid-state storage devices.
Unit II (7 Hours)	Flow Chart: What is Flowchart, Need of flowchart Symbols of flowchart Algorithms: Algorithm, Need of Algorithm, step by step representation of any problem using algorithms Dry Run: What is Dry Run, How to create dry run.
Unit III (8 Hours)	Data Types, Operators and some statements: Identifiers and keywords, Constants, C Operators, Type Conversion. Writing a Program in C: Variable declaration, Statements, Simple C Programs, Simple Input Statements, and Simple

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	Output Statements. Control Statements: Conditional Expressions, Loop Statements, Breaking control statements.
Unit IV (7 Hours)	Functions and Program Structures: Introduction, Defining a Function, Types of User Defined Functions, Return Statement, Actual & Formal Arguments, Local & Global Variables, Scope of Variables, Recursive Functions. Arrays: One dimensional array, Array Declaration, Array Initialization, Two dimensional array, Declaration and initialization of two dimensional array, multidimensional array, Character array and Strings functions.
Practical (30 Hours)	1. Write an algorithm, draw a flowchart and develop a C++ program to print the sum and product of digits of an integer. 2. Write an algorithm, draw a flowchart and develop a C++ program to reverse of a number. 3. Write an algorithm, draw a flowchart and develop a C++ program to compute the sum of the first n terms of the follow series $s=1+1/2+1/3+1/4+.....$ 4. Write an algorithm, draw a flowchart and develop a C++ program to compute the sum of the first n terms of the follow series $s=1-2+3-4+5.....$ 5. Write an algorithm, draw a flowchart and develop a C++ function that checks whether a given string is palindrome or not. 6. Write an algorithm, draw a flowchart and develop a C++ program to print a triangle of stars as follows(take number of lines from the user): * *** ***** ***** ***** 7. Write an algorithm, draw a flowchart and develop a C++ program to swaps two numbers using pointers. 8. Write an algorithm, draw a flowchart and develop a C++ program to find whether a given number is prime or not use the same to generate prime numbers less than 100. 9. Write an algorithm, draw a flowchart and develop a c++ program to demonstrate the use of single inheritance. 10. Write an algorithm, draw a flowchart and develop a c++ program to find largest among two values using friend function. 11. Write an algorithm, draw a flowchart and develop a c++ program in which a function is passed address of two variables and then alter its contents. 12. Write an algorithm, draw a flowchart and develop a c++ program to display Fibonacci series using recursion. 13. Write an algorithm, draw a flowchart and develop a c++ program to calculate factorial of a number using recursion. 14. Write an algorithm, draw a flowchart and develop a c++ programto

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	demonstrate the use of this pointer. 15. Write an algorithm, draw a flowchart and develop a c++ program to perform unary operator overloading
Textbooks/ Reference Books:	• Dr. Liladhar Rewatkar, Dr. Ujwal Lanjewar, Dr. Nirzar Kulkarni – Sheth Publishers Pvt Ltd. • MS Office 2016 Quintessential Course –Vishnu P Singh, Asian Computer Books • Microsoft Office 2016 Step by Step, Joan Lambert, Curtis Frye, Microsoft Press • Information Technology, Vikrant Malviya, Himalaya Publishing House Reference Books: • Introduction to Information Technology, Renu Vashishth & Dr. Neeru Mudra, Himalaya Publishing House • Computer course –Prof. Satish Jain, Shashi Singh, M. Geetha, BPB Publication • Office 16 in easy steps, Michael Price Mike McGrath, BPB Publications • Office 2016 for beginners- Steven Weikler, Alpha Lifestyle Productions • Microsoft office 2016 Word, Excel, One Note Book - Vol 1-Lalit Mali, Notion Press

Evaluation Pattern:

Sr. No	Theory (40 marks)	Practical (20 Marks)	CIE (40 marks)
1.	8 SAQs of 5 marks each based on all four Units. OR 4 LAQ of 10 marks (8 × 5 OR 10 × 4 = 40 marks)	Practical 1 – 05 Marks Practical 2 - 05 Marks File – 05 Marks Viva- Voce – 05 Marks	CIE 1(carry 5 Marks) CIE 2 (carry 5 Marks) Assignment 1 – 5 Marks Assignment 2 - 5 Marks Class Activity / Presentation / Viva-Voce (carry 20 Marks)
	Total: 40 marks	Total: 20 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATVSC3)
Semester III (VSC 3 - Computerized Accounting using ZOHO)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM3ATVSC3
Course Name	Computerized Accounting using ZOHO
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 30</i>) + 40 (Practical Examination – <i>Min passing marks - 20</i>) = 100 marks (Min passing marks – 30 + 20 = 50)
Group under NEP scheme	VSC (Vocational Skill Course)
Pre-requisites for the course	• Fundamentals of Accounting • Computer Basics
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand the fundamentals of computerized accounting and ZOHO software.
CO 2	Accurately record and manage business transactions using ZOHO.
CO 3	Handle inventory, tax (GST) records, and generate statutory reports.
CO 4	Prepare final accounts and use backup/reporting tools effectively.
CO 5	Apply the knowledge of computerized accounting, ZOHO operations, transaction processing, inventory and GST management to prepare complete financial reports and perform practical business accounting tasks through hands-on activities and real-time simulations.
Syllabus: Contents	
Unit I (11 Hours)	Introduction to Computerized Accounting and ZOHO Theory • Concept and benefits of computerized accounting • Introduction to ZOHO Accounting Software • Installation, setup, user interface, and navigation • Creating and managing companies • Setting accounting periods and user access rights Practical: • Install and set up ZOHO

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	● Create a new company and set up the chart of accounts	
Unit II (11 Hours)	Recording Transactions in ZOHO Theory: ● Ledgers and groups: creation, modification, deletion ● Journal entries: cash, bank, contra, sales, purchase, credit notes, debit notes ● Voucher entry and posting ● Trial Balance preparation Practical: ● Pass entries for transactions (sales, purchases, expenses) ● View ledger reports and trial balance	
Unit III (11 Hours)	Inventory and GST Management Theory: ● Inventory features: stock groups, items, units of measure ● Inventory transactions: stock in / out, sales / purchases with inventory ● GST setup and configuration ● Recording GST-compliant transactions ● GST return generation Practical: ● Add inventory items and record transactions ● Create and print GST invoices ● Generate GST summary reports	
Unit IV (12 Hours)	Final Accounts, Reports & Utilities Theory: ● Generating Final Accounts: P&L, Balance Sheet ● Bank Reconciliation Statement (BRS) ● Day Book, Cash Book, and Ledger Reports ● Data backup and restoration ● Exporting reports and printing Practical: ● Create financial statements ● Reconcile a bank statement ● Take data backup and restore it	
Textbooks/ Reference Books:	1. User Manual for ZOHO Accounting Software 2. Nadhani, A.K., “Implementing Computerized Accounting System,” BPB Publications 3. Rajaraman V., “Fundamentals of Computers” 4. GST Guidelines by Government of India 5. Online Tutorials / ZOHO Helpdesk & Community Forums	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	Practical (40 marks)
1.	32 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (Best 30 will be evaluated) (30 × 2 = 60 Marks)	Best 6 out of 8 practical will be considered for marking. 5 Marks x 6 = 30 Marks Class Activity / Presentation / Viva –Voce = 10 Marks
	Total: 60 marks	Total: 40 marks

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P 1: Install a Zoho book on Desktop or a computer.

P2: Display a Trial Balance for Sundar Pvt Ltd. with the following details

- Sunder started business with cash Rs20; 000.
- Purchases goods worth Rs.5000 on credit from X.
- Sold goods worth Rs.3000 Y on credit
- Opened a bank account with state bank of India by depositing Rs.2000
- Paid salary Rs 1000 in cash to Ramesh
- Received a cheque of rs 3000 from Y
- Received a commission from Ankit Rs.2000
- Paid rent Rs.500
- Withdraw from bank Rs.1000
- Issued a cheque of Rs 1000 to x

P1: Create a new Organization in Zoho book and manage it.

P2: Create a Chart of Account for the Saurav Organization with following details.

Saurav started business with cash Rs.1, 00,000 .He Purchases laptop of Rs.30, 000 for cash. Cash given to Suresh Rs.20, 000.

P1: Display a Trial Balance for Sundar Pvt Ltd. with the following details

- Sunder started business with cash Rs20; 000.
- Purchases goods worth Rs.5000 on credit from X.
- Sold goods worth Rs.3000 Y on credit
- Opened a bank account with state bank of India by depositing Rs.2000
- Paid salary Rs 1000 in cash to Ramesh
- Received a cheque of rs 3000 from Y
- Received a commission from Ankit Rs.2000
- Paid rent Rs.500
- Withdraw from bank Rs.1000
- Issued a cheque of Rs 1000 to x

P2: Mr. X carried out the following transactions during the month, prepare the sale invoice

- Owner introduced ₹1, 00,000 as capital (Cash).
- Purchased goods worth ₹40,000 on credit from M/s Sharma & Co.
- Sold goods worth ₹50,000 (Cash).
- Paid rent ₹10,000 (Bank).
- Received ₹20,000 from a debtor (via Bank).

P1: M/s. ABC Enterprises purchased office supplies and raw materials on credit from

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- M/s. Shree Traders on 1st August 2025. The invoice details are as follows:
- 50 units of Office Chairs @ ₹2,000 each
- 20 units of Printer Cartridges @ ₹1,200 each
- 18% GST applicable on all items
- Payment terms: Credit for 30 days

P 2: Saurav Traders deals in mobile accessories. The following transactions took place in April 2024:

1. Added inventory items:

Item 1: Earphones – Cost Price ₹200, Selling Price ₹300, Opening Stock: 50 units

Item 2: Power Bank – Cost Price ₹800, Selling Price ₹1,000, Opening Stock: 30units

2. Purchased goods on 5th April 2024:

- 20 Earphones @ ₹200 each from M/s Sharma Electronics (on credit).

3. Sold goods on 10th April 2024:

- 10 Power Banks @ ₹1,000 each to customer Ramesh (cash).

4. Sold goods on 15th April 2024:

- 15 Earphones @ ₹300 each to customer Suresh (credit).

5. Returned goods on 20th April 2024:

- Suresh returned 5 Earphones (credit note).

P1: Generate GST Summary Report in Zoho Books

P2: Prepare a P\L statement for “Ravi Traders” (April 2024):

1. Ravi started business with cash ₹1, 50,000.
2. Purchased goods worth ₹50,000 from M/s Sharma & Co. (on credit).
3. Sold goods worth ₹80,000 to M/s Gupta (on credit).
4. Paid office rent ₹12,000 (by Bank).
5. Purchased furniture ₹20,000 (Cash).
6. Received ₹40,000 from M/s Gupta (Bank).
7. Paid ₹30,000 to M/s Sharma & Co. (Bank).
8. Paid salary ₹15,000 (Cash).

P1: Business Name: Binzani Traders

Bank: HDFC Bank (Current A/c)

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Transactions in April 2024:

1. Opening Bank Balance: ₹50,000
2. Owner deposited additional ₹20,000 into Bank.
3. Paid Rent via Bank: ₹10,000
4. Customer payment received in Bank: ₹25,000
5. Bank charges deducted: ₹500

At the end of April, the Bank Statement balance is showing ₹84,500.

P2: Create a new Organization in Zoho book and manage it.

P 1: Install a Zoho book on Desktop or a computer.

P2: Display a Trial Balance for Sundar Pvt Ltd. with the following details

- Sunder started business with cash Rs20; 000.
- Purchases goods worth Rs.5000 on credit from X.
- Sold goods worth Rs.3000 Y on credit
- Opened a bank account with state bank of India by depositing Rs.2000
- Paid salary Rs 1000 in cash to Ramesh
- Received a cheque of rs 3000 from Y
- Received a commission from Ankit Rs.2000
- Paid rent Rs.500
- Withdraw from bank Rs.1000
- Issued a cheque of Rs 1000 to x

P1: Create a new Organization in Zoho book and manage it.

P2: Create a Chart of Account for the Saurav Organization with following details.

Saurav started business with cash Rs.1, 00,000 .He Purchases laptop of Rs.30, 000 for cash. Cash given to Suresh Rs.20, 000.

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATSEC3)
Semester III (SEC 3– ITR Filing Process)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM3ATSEC3
Course Name	ITR Filing Process
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	40 (End Semester Examination – Min passing marks – 20) + 40 (Practical Examination – Min passing marks - 20) + 20 (Continuous Internal Examination – Min passing marks - 10) = 100 marks (Min passing marks – 20 + 20 + 10 = 50)
Group under NEP scheme	SEC (Skill Enhancement Course)
Pre-requisites for the course	• Basic computer knowledge. • Familiarity with MS Office (Excel, Word). • Understanding of internet usage and online portals

Course Outcomes: *The students will be able to:*

CO 1	Understand the applicability and selection of appropriate ITR forms.
CO 2	Collect and organize the required documentation for ITR filing.
CO 3	File ITR online using the income tax e-filing portal.
CO 4	Complete verification, submission, and tracking of filed returns.

Syllabus:

Contents

Unit I (Theory: 11 Hours Practical: 11 Hours)	Overview of Income Tax Returns and ITR Forms Theory: • Basics of Income Tax: PAN, TAN, Assessment Year, Previous Year • Who should file an ITR? Benefits and consequences of non-filing • Types of ITR forms: ITR-1 (Sahaj), ITR-2, ITR-3, ITR-4 (Sugam), ITR-5, ITR-6 • Due dates for filing • Documents required: Form 16, bank statements, rent receipts, investment proofs Practical: • Identifying the correct ITR form based on taxpayer profiles • Downloading ITR utilities and understanding the Excel/Java/online
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	interfaces Using pre-filled data on the income tax portal		
Unit II (Theory: 11 Hours Practical: 12 Hours)	Practical E-Filing Process and Acknowledgment Theory: - Step-by-step ITR e-filing procedure (portal overview: https://www.incometax.gov.in) - Income details: salary, house property, capital gains, business/profession - Deductions under Chapter VI-A (80C to 80U) - TDS and Form 26AS reconciliation - ITR verification methods: Aadhaar OTP, EVC, Digital Signature Practical: - Filing ITR-1 for salaried individual (with/without house property and deductions) - Filing ITR-4 for presumptive income using Section 44AD - Generating and downloading ITR-V - E-verification of return using Aadhaar or Net Banking - Tracking refund status		
Textbooks / Reference Books:	1.Income Tax Department’s E-Filing Portal: https://www.incometax.gov.in 2.ICAI Students’ e-learning materials on Taxation 3.Practical Income Tax Guide by T.N. Manoharan or Girish Ahuja (selected chapters) 4.YouTube Channels / Government Webinars on ITR filing		
Evaluation Pattern:			
Sr. No	Theory (40 marks)	Practical (40 Marks)	CIE (20 marks)
1.	10 MCQs on each unit 2 Marks × 20 MCQs = 40 Marks	2 Practical on each unit 4 × 10 Marks = 40 Marks	CIE 1(carry 5 marks) CIE 2 (carry 5 marks) Class Activity / Presentation / Viva-Voce (carry 10 marks)



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATAEC3A)
Semester III (AEC 3 - Hindi)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

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Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM3ATAEC3A
Course Name	Hindi - मशीनीकृत कार्यालयीन हिंदी
No. of Credits	02 (Theory – 1, Activity – 1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	AEC (Ability Enhancement Course)
Pre-requisites for the course	- विद्यार्थी टाइपिंग कला के स्वरूप से परिचित हैं। - विद्यार्थी प्रूफ शोधन की आवश्यकता जानते हैं।

Course Outcomes: *The students will be able to:*

CO 1	टायपिंग के अंतर्गत भाषा और गति को जान पाएंगे।
CO 2	टाइपराइटर के अक्षर विन्यास व स्वर विन्यास का उपयोग कुशलता से करेंगे।
CO 3	प्रूफ शोधन के महत्व एवं उपयोगिता को समझेंगे।

Syllabus:	Contents	15 Hours Per Unit
Unit I	टायपिंग - अर्थ-परिभाषाएं - प्रकार (भाषा और गति के आधार पर) Activity: 1. किन्हीं दो कहानियों को टंकित किया जाएगा।	
Unit II	टायपिंग - अक्षर-विन्यास (तकनीकी प्रशिक्षण) - स्वर-विन्यास (तकनीकी प्रशिक्षण) Activity : 1. टंकित कहानियों पर प्रूफ प्रतियोगिता, व्याख्यान लिए जाएंगे।	
Unit III	प्रूफ शोधन - अर्थ-परिभाषा - प्रक्रिया-सोपान	



	• प्रूफ-शोधन संकेत • प्रूफ-शोधन : महत्व एवं उपयोगिता Activity: 1. प्रूफ के सोपानों को पोस्टर द्वारा प्रस्तुत किया जाएगा । 2. प्रूफ-शोधन संकेतों पर आधारित पोस्टर बनाया जाएगा ।	
Textbooks / Reference Books:	• प्रशासनिक हिन्दी - डॉ. महेश चंद्र गुप्त, लोकभारती प्रकाशन • कार्यालय प्रबंधन – डॉ. सी. बी. गुप्ता, साहित्य भवन पब्लिकेशन • कार्यालयीन हिन्दी और तकनीकी शब्दावली	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit I (2×8 OR 1×16) = 16 Marks	Online and Offline classroom participation of the student during a particular semester = 10 Marks
2.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit II (2×8 OR 1×16) = 16 Marks	An assignment / PPT based on curriculum to be assessed by the teacher concerned = 10 Marks
3.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit III (2×8 OR 1×16) = 16 Marks	CIEs = 10 Marks
4.	12 MCQs of 1 mark or 6 VSAQs of 2 marks each based on all three units with no internal choice (12×1 OR 6×2) = 12 Marks	Performance Based Activities conducted by the teacher concerned / Viva voce = 10 Marks
	Total: 60 marks	Total: 40 marks

OR

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATAEC3B)
Semester III (AEC 3 - Marathi)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT	
Program Name	B.Com. (Accounting and Taxation)	
Course Code	BCOM3ATAEC3B	
Course Name	Mararhi - भाषिक कौशल्य विकास - भाग २	
No. of Credits	02 (Theory – 1, Activity – 1)	
Teaching Hours	15 + 30 = 45	
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)	
Group under NEP scheme	AEC (Ability Enhancement Course)	
Pre-requisites for the course	- अस्खलित बोलणे - व्याकरणानुसार, साधी - सोपी आणि सुलभ भाषा वापरण्याची जाण	
Course Outcomes: <i>The students will be able to:</i>		
CO 1	भाषिक अंगाने व्यक्तिमत्त्व विकासाचे पैलू लक्षात घेतील.	
CO 2	वाचिक अभिनय व अभिवाचनाची कौशल्ये जाणून घेतील.	
CO 3	बातमी वाचन, वृत्तनिवेदन, मुलाखत, चर्चा संयोजन ही कौशल्ये समजून घेतील.	
Syllabus: Contents 15 Hours Per Unit		
Unit I	प्रसार माध्यमांसाठीची कौशल्ये आणि व्यक्तिमत्त्व विकास	
Unit II	भाषण, वक्तृत्व, निवेदन आणि अभिवाचन कौशल्ये	
Unit III	दृकश्राव्य माध्यमांसाठीची आवश्यक कौशल्ये : बातमीवाचन, वृत्तनिवेदन, मुलाखत, चर्चासंयोजन	
Textbooks / Reference Books:	अभ्यासग्रंथ - व्यावहारिक मराठी, ल. रा. नसिराबादकर, भाषाविकास संशोधन संस्था, कोल्हापूर, २०२२	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)



1.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit I (2×8 OR 1×16) = 16 Marks	Online and Offline classroom participation of the student during a particular semester = 10 Marks
2.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit II (2×8 OR 1×16) = 16 Marks	An assignment / PPT based on curriculum to be assessed by the teacher concerned = 10 Marks
3.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit III (2×8 OR 1×16) = 16 Marks	CIEs = 10 Marks
4.	12 MCQs of 1 mark or 6 VSAQs of 2 marks each based on all three units with no internal choice (12×1 OR 6×2) = 12 Marks	Performance Based Activities conducted by the teacher concerned / Viva voce = 10 Marks
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATOE4)
Semester III (OE 4 – Digital Wellness)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM3ATOE4
Course Name	Digital Wellness
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16)= 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Define digital wellness and identify key dimensions of digital health.
CO 2	Evaluate their own digital habits and their effects on well-being.
CO 3	Implement time management and digital detox techniques
CO 4	Demonstrate safe and ethical behavior in digital environments.

Syllabus:

Contents

Unit I (7 Hours)	Introduction to Digital Wellness • Definition and scope of digital wellness • Attention & Distraction • Evolution of digital lifestyles • Achieving Attention through Yoga • Stimulation Vs. Relaxation • Importance of digital balance in academic, professional, and personal life • WHO and global perspectives on screen time and digital health • Attention Enhancers
Unit II (8 Hours)	Impacts of Excessive Digital Usage on Brain • Basics of Brain

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	• Concept of Neuroplasticity, Switching Penalty and Neuro-Associative Conditioning • Physical health: eye strain, poor posture, sleep disruption • Mental health: anxiety, depression, digital addiction • Social impacts: isolation, reduced attention span, digital burnout • Digital Mindset • Importance of Brain’s Downtime • Case studies and real-life examples	
Unit III (7 Hours)	Strategies for Digital Well-being • Importance of relaxation • Brain rot • Positive self-talk • Overcoming Cognitive Distortions • Time management tools and screen time trackers • Science of Sleep • Mindful digital practices: single-tasking, scheduled breaks	
Unit IV (8 Hours)	Science of Addiction & Digital Detox • Habits and addiction • Harnessing the power of neuroplasticity • Role of hobbies, exercise, and nature in digital balance • Digital detox: planning and implementation • 7 week Digital wellness plan • Online safety, privacy, and data protection • Cyberbullying, trolling, and emotional safety • Ethical use of digital platforms • Building positive digital identity and responsible sharing	
Textbooks / Reference Books:	1. Digital Wellness by Bramhakumaris 2. Cal Newport – Digital Minimalism 3. Catherine Price – How to Break Up with Your Phone 4. WHO Guidelines on Screen Time 5. Common Sense Media reports on digital usage	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 4 × 10 = 40 Marks)	CIE 1(carry 5 Marks) CIE 2 (carry 5 Marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3	Assignment 1(carry 5 Marks)

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	MCQs OR 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks) <u>OR</u>	Assignment 2(carry 5 Marks) Class Activity / Presentation/ Viva-Voce (carry 20 Marks)
3.	MCQ / VSAQ / Match the pair / fill in the blanks $30 \times 2 = 60$ Marks	
	Total: 60 marks	Total: 40 marks

Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM3ATCC3)
Semester III (CC - NCC / NSS / Sports / Cultural / LLL)
(02 Credits for 100 Marks)

As per the guidelines of CC applicable to all UG Program under Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

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SEMESTER IV

Accounting and Taxation (Semester IV)				Teaching Scheme / Total Hours Per Week			Examination Scheme								
Sr. No	(UG Diploma in Commerce)	Course Type	Course Code	Theory	Practical	Total	Max. Marks (SEE Theory)	Min. Mark (SEE Theory)	Max. Marks (SEE Practical)	Min. Marks (SEE Practical)	Max. Marks (CIE)	Min. Mark (CIE)	Total	Min. Marks	Credit
1	Statistics and Business Mathematics	Maj or	BCOM4AT M5	4	-	4	60	24	-	-	40	16	100	40	4
2	Cost Accounting	Maj or	BCOM4AT M6	4	-	4	60	24	-	-	40	16	100	40	4
3	Micro Economics	Min or	BCOM4AT MI4	3	-	3	60	24	-	-	40	16	100	40	3
4	Office Assistant	SEC	BCOM4ATS EC4	1	2	3	40	20	40	20	20	10	100	50	2
5	English	AE C	BCOM4ATA EC4	1	2	3	60	24	-	-	40	16	100	40	2
6	E-Commerce and M-Commerce	OE	BCOM4ATO E5	2	-	2	60	24	-	-	40	16	100	40	2
7	Community Engagement Project	CEP	BCOM4ATC EP1	-	4	4	-	-	-	-	100	50	100	50	2
8	NCC / NSS / Sports / Cultural / LLL	CC	BCOM4ATC C4	-	4	4	-	-	-	-	100	50	100	50	2
		Total		15	12	27	340	140	40	20	420	190	800	350	21

Minimum Passing Marks for theory 40% i.e. 40 & Minimum Passing Marks for Practical 50% i.e. 50
Course Type: Major, Minor, VSC, SEC, VEC, IKS, AEC, OJT/RP/CEP/Internship, OE.



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM4ATM5)
Semester IV (Major – Statistics and Business Mathematics)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM4ATM5
Course Name	Statistics and Business Mathematics
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	• Understanding of percentages, fractions, and decimals • Ability to solve simple algebraic expressions
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Define statistics and explain its scope, functions, and limitations in business and economics
CO 2	Calculate and interpret range, quartile deviation, standard deviation, and coefficient of variation
CO 3	Solve problems related to profit and loss, simple interest, and compound interest.
CO 4	Explain the fundamental principle that money has a time value and its relevance in business decision-making
CO 5	Apply statistical and mathematical methods to support decision-making in business functions like finance, marketing, and operations.
Syllabus:	
Contents	
15 Hours Per Unit	
Unit I	Statistic and Measures of Central Tendency: Meaning, scope, importance and functions and limitations of Statistics, Collection of data, Tabulation and classification, Frequency Distribution, Mean, Median and Mode
Unit II	Dispersion: Meaning and significance of Dispersion, method of Dispersion, Standard

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	Deviation and Quartile Deviation and its coefficient of Variation.	
Unit III	Business Mathematics 1) Profit and Loss 2) Simple Interest and Compound Interest 3) Ratio Proportion	
Unit IV	1) Time Value and money. 2) Computation of Instalment (EMI)	
Textbooks / Reference Books:	1. "Statistics for Management" by Richard I. Levin and David S. Rubin 2. "Fundamentals of Statistics" by S.C. Gupta 3. "Business Statistics" by R.S. Bhardwaj	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8 × 5 OR 4 × 10 = 40 marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs OR 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM4ATM6)
Semester IV (Major – Cost Accounting)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM4ATM6
Course Name	Cost Accounting
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	• Understanding of debit and credit, journal entries, ledger posting, trial balance, and final accounts (Profit & Loss Account and Balance Sheet). • Familiarity with accounting terminologies like assets, liabilities, income, and expenses.

Course Outcomes: *The students will be able to:*

CO 1	Identify various types of costs (direct, indirect, fixed, variable, semi-variable) used in manufacturing and service industries.
CO 2	Prepare cost sheets showing Prime Cost, Factory Cost, Cost of Production, and Cost of Sales.
CO 3	Understand wage systems, payroll procedures, and components of employee remuneration
CO 4	Perform primary and secondary distribution of overheads across cost centers.
CO 5	Develop cost-based strategies for pricing, outsourcing, make-or-buy decisions, and performance evaluation.

Syllabus:	Contents	15 Hours Per Unit
Unit I	Elements of Cost and Preparation of Cost Sheet: - Functional classification and ascertainment of Cost, preparation of Cost Sheet for Manufacturing Sector	
Unit II	Ascertainment of Cost Account System: -	

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	Material: Issue of Stock, Stock verification, valuation of material receipt, Inventory Control, Techniques of fixing level of Stock, Minimum, Maximum, reorder points, safety Stock, determination of optimum Stock level, determination of Optimum Order Quantity, Economic Order Quantity (EOQ).
Unit III	Employee Cost: - Attendance and Payroll Procedures, Elements of Wages, Basic Pay, Dearness Allowances, Overtime Bonus, Holiday and Leave Wages, Allowances and perquisites, Employee Cost Control Method of Calculating Employee Turnover, effects of Employee Turnover, Remuneration system and Incentive Schemes, Time- Rate System, calculation of Wages, effective wages.
Unit IV	Overheads: - Functional Analysis, Factory, Administration, Selling, Distribution, Research and Development, Fixed Cost, Variable Cost and Semi Variable Cost. Factory Overhead: Primary and Secondary Distribution; Administration Overhead Selling and Distribution Overhead Analysis and absorption of the expenses in products customers, impacts of marketing strategy Cost effectiveness of various methods.
Textbooks / Reference Books:	1. Cost Accounting: Principles & Practice by M.N. Arora 2. Cost and Management Accounting by T.S. Reddy & Y. Hari Prasad Reddy

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8×5 OR $4 \times 10 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs OR 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM4ATMI4)
Semester IV (Minor - Micro Economics)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM4ATMI4
Course Name	Micro Economics
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Understand the basic meaning of Economics • Aware about graphs and slopes
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand the subject matter of Economics and scope of micro economics and its usage.
CO 2	Acquainted with the concept of Utility and its types
CO 3	Knowledge about concept of Demand and Supply and their scope along with elasticity and its types in detail
CO 4	Insights in various factors of production and its return along with its strategy and methods of calculations
CO 5	Apply the fundamental concepts of microeconomics— including utility analysis, demand–supply mechanisms, elasticity, and factors of production— to analyze real-life economic situations, interpret market behavior, and make informed economic decisions through practical examples and activities.
Syllabus: Contents	
Unit I (11 Hours)	Introduction to Micro Economics and Utility Analysis: Meaning, Definition, Nature, Features, Scope, Importance and Limitations of Micro Economics study. Difference between Micro and Macro Economics. Problems in Micro Economics study. Meaning, Concept, Nature, Feature of Utility, Measurement of Utility, Marginal and Total Utility, Difference between

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	Marginal and Total Utility, Law of Diminishing Marginal Utility, Consumers Equilibrium
Unit II (11 Hours)	Demand and Elasticity of Demand Concept and Features of Demand, Factors affecting Demand, Law of Demand, Exceptions and Assumptions Elasticity of Demand, Types of Elasticity of Demand, Factors affecting elasticity of Demand, Methods of measuring Elasticity of Demand
Unit III (11 Hours)	Supply and Elasticity of Supply Concept and Features of Supply, Factors affecting Supply, Law of Supply, Exceptions and Assumptions; Elasticity of Supply, Types of Elasticity of Supply, Factors affecting elasticity of Supply, Methods of measuring Elasticity of Supply
Unit IV (12 Hours)	Factors of Production Features and Nature of Land, Labour, Capital and Enterprise. Returns on Factors (Rent, Wage, Interest, Profits) Types of Rent, Ricardian Theory of Rent, Modern Theory of Rent, Quasi Rent, Difference between rent and quasi rent. Interest: Definition and features, Types of Interest, Liquidity Preference Theory, Loanable Funds Theory of Interest. Profits and types of Profit (Gross profit, Net profit, Normal and abnormal profits)
Textbooks / Reference Books:	1. Dr. D.D. Chaturvedi [1999] Micro Economics- Theory And Applications-I, Galgotia Publishing Company, New Delhi 2. Dr. Sanjay Basotia [2010] Micro Economics-Principles, Applications And Tools- Dnd Publications, Jaipur 3. Dr. Ravindra Gharpure, Mrs. Samiha Mirza Mohd. Baig [2017] Micro Economic Fundamentals, Thakur Publications

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIES (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $4 \times 10 = 40$ marks)	CIE 1(carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs OR 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM4ATSEC4)
Semester IV (SEC4 – Office Assistant)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM4ATSEC4
Course Name	Office Assistant
No. of Credits	02 (Theory-1, Practical-1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	40 (End Semester Examination – Min passing marks – 20) + 40 (Practical Examination – Min passing marks - 20) + 20 (Continuous Internal Examination – Min passing marks - 10) = 100 marks (Min passing marks – 20 + 20 + 10 = 50)
Group under NEP scheme	SEC (Skill Enhancement Course)
Pre-requisites for the course	• Basic computer knowledge • Good communication skills

Course Outcomes: *The students will be able to:*

CO 1	Develop proficiency in office administration tasks.
CO 2	Enhance communication and organizational skills.
CO 3	Gain knowledge of office equipment and technology.
CO 4	Understand workplace safety and maintenance protocols.

Syllabus:

Contents

Unit I (22 Hours)	Introduction to the Job Role Office Assistant and Various Office Equipment List the responsibilities of an Office Assistant, Explain the need for an Office Assistant in establishments Discuss organizational structure, hierarchy and reporting relationships, Types of Office Equipment, Working with Printers, Scanners and LCD Projectors, Working with Audio and Video Applications, Material and Energy Conservation Practices; Application of Computers - Parts of a Computer and Storage Devices, Microsoft Windows and the Internet, Microsoft Office, Computer Ergonomics and Safety.
Unit II (23 Hours)	Manage Routine Office Activities & Maintain a Healthy, Safe, and Secure Working Environment Managing Phone Calls, Maintenance Records and Documentation, Organizing Meetings, Maintaining a Healthy and Hygienic Environment, Following Safety

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	Practices at the Workplace, Dealing with Emergency Situations, Using Fire Extinguishers		
Note	Activities & Practical based on” Management and Entrepreneurship and Professional Skills Council" facilitator guide for office assistant		
Textbooks / Reference Books:	https://nsdcindia.org/sites/default/files/Office%20Assistant_V3.0_ENG_FG_MEP-Q0202_PMKVY.pdf Office Management - MEPSC https://share.google/NyJxbsXztwWp9Dn25		
Evaluation Pattern:			
Sr. No	Theory (40 marks)	Practical (40 Marks)	CIE (20 marks)
1.	10 MCQs on each unit 2 Marks × 20 MCQs = 40 Marks	2 Practical on each unit 4 × 10 Marks = 40 Marks	CIE 1(carry 5 marks) CIE 2 (carry 5 marks) Class Activity / Presentation / Viva-Voce (carry 10 marks)

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM4ATAEC4)
Semester IV (AEC 4 - English)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM4ATAEC4
Course Name	English (English for Career Development)
No. of Credits	02 (Theory – 1, Activity – 1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	AEC (Ability Enhancement Course)
Pre-requisites for the course	1. Basic knowledge of MS Office to create PPTs 2. English Speaking Skills 3. Learning by observing skills
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Display presentation skills in business and professional settings.
CO 2	Solve problems using effective language and teamwork.
CO 3	Develop a professional attitude through English.
CO 4	Write and speak with emotional awareness and clarity.
Syllabus:	Contents 15 Hours Per Unit
Unit I	1. Presentation Skills 2. Problem-Solving Skills
Unit II	1. Professional Skills 2. Emotional Intelligence
Unit III	1. Group Discussion 2. Interview Techniques
Textbooks / Reference Books:	1. Professional Speaking Skills – Aruna Koneru 2. Manifesting Impressive Public Speaking & Presentation Skills – Ashish Mehta 3. You Can Win by Shiv Khera 4. Emotional Intelligence: Managing Emotions to Win in Life by S. K. Mangal & Shubhra Mangal 5. Group Discussion and Interview Skills by R. S. Aggarwal

**Evaluation Pattern:**

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit I (2×8 OR 1×16) = 16 Marks	Online and Offline classroom participation of the student during a particular semester = 10 Marks
2.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit II (2×8 OR 1×16) = 16 Marks	An assignment / PPT based on curriculum to be assessed by the teacher concerned = 10 Marks
3.	2 SAQs of 8 marks or 1 LAQ of 16 marks each based on Unit III (2×8 OR 1×16) = 16 Marks	CIEs = 10 Marks
4.	12 MCQs of 1 mark or 6 VSAQs of 2 marks each based on all three units with no internal choice (12×1 OR 6×2) = 12 Marks	Performance Based Activities conducted by the teacher concerned / Viva voce = 10 Marks
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM4ATOE5)
Semester IV (OE 5 – E-Commerce and M-Commerce)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM4ATOE5
Course Name	E-Commerce and M-Commerce
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – Min passing marks - 24) + 40 (Continuous Internal Examination – Min passing marks –16)= 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	• Internet basics and networking • Web technologies (browsers, URLs, IP addressed • General awareness of online transactions and digital platforms.

Course Outcomes: *The students will be able to:*

CO 1	Explain various business models of E-Commerce.
CO 2	Describe E-Commerce Sales Product Life Cycle (ESLC) Mode.
CO 3	Understand various facets of Consumer Oriented E Commerce.
CO 4	Grasp the knowledge about electronic payment models.
CO 5	Integrate and apply knowledge of e-commerce business models, consumer-oriented practices, product life cycle, and electronic payment systems to analyze and evaluate real-world e-commerce operations effectively.

Syllabus: **Contents**

Unit I (7 Hours)	Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce
Unit II (8 Hours)	Introduction to e-commerce and m-commerce, E Commerce architecture and its types; E Commerce Business Models; M- Commerce Services, Benefits and limitations of E-Commerce.
Unit III	Consumer Oriented E Commerce: E-Retailing: Traditional retailing and e



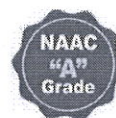
(7 Hours)	retailing, Benefits of e retailing, Key success factors, Models of e retailing, and Features of e retailing. E services: Categories of e-services, Web-enabled services, and matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce
Unit IV (8 Hours)	Electronic Payment Models – Credit card, Debit Card, Smart Card, Internet Banking, Immediate Payment Services (IMPS), Mobile Wallet, Aadhar Enabled Payment Services, Mobile Banking, Cryptocurrency, e-RUPI Etc.
Textbooks / Reference Books:	1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd. 2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", AddisonWesle

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 4 × 10 = 40 Marks)	CIE 1(carry 5 Marks) CIE 2 (carry 5 Marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs OR 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 Marks) Assignment 2(carry 5 Marks) Class Activity / Presentation/ Viva-Voce (carry 20 Marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM4ATCEP)
Semester IV (Community Engagement Project)

(02 Credits for 100 Marks)

[A-2] EVALUATION REPORT OF FIELD PROJECT/COMMUNITY ENGAGEMENT PROJECT

Bachelor of Commerce (B.Com) (Major Subject) Examination, _____

Name of Student: _____

FP/CEP Title: _____

Roll No. _____ **Semester** _____ **Max. Marks: 100**

CRITERION	Parameters	Score
Continuous internal Evaluation (CIE)	Regularity, punctuality, sincerity, and overall feedback from the supervisor and community (<i>To be evaluated by the internal teacher</i>)	out of 50
Description UN SDG Related to FP/CEP*	Detailed description of United Nations Sustainability Development Goals (SDGs) related to FP/CEP undertaken by the student. The degree and extent of such related SDGs should be clearly mentioned	out of 10
Description of Respondent Profile/Community Profile & Listing of goals/objectives/ Outcomes of FP/CEP*	A detailed description (Including Statistical Data) of the respondents / community where the FP/CEP is being undertaken. Clear Mention of issues/problems under study to be included. Comprehensive Listing of goals/objectives/Outcomes of FP/CEP	out of 10
Application of theoretical Knowledge*.	Details of the work done or project implemented during FP/CEP is documented in detail. The theoretical basis is used to identify the various issues related to the problem under consideration	out of 10
Conclusions and Recommendations *	Specific Conclusions based on empirical evidences. Recommendations based on practical feasibility	out of 10

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Feedback from concerned organization/Community Head*	An authentic Company Certificate of completion /appreciation clearly classifying the performance of the student as Excellent / Above Average or Good/ Average or Satisfactory /below average .	out of 10
* Based on the Report submitted by the student, evaluated by the external examiner	Total Marks Scored out of 100	
Name and Signature of Internal Examiner	Name and Signature of External Examiner	

As per the guidelines of CEP applicable to all UG Program under Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM4ATCC4)
Semester IV (CC - NCC / NSS / Sports / Cultural / LLL)
(02 Credits for 100 Marks)

As per the guidelines of CC applicable to all UG Program under Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

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SEMESTER V

Accounting and Taxation (Semester V)				Teaching Scheme / Total Hours Per Week			Examination Scheme								
Sr. No	(Bachelor of Commerce)	Course Type	Course Code	Theory	Practical	Total	Max. Marks (SEE Theory)	Min. Mark (SEE Theory)	Max. Marks (SEE Practical)	Min. Marks (SEE Practical)	Max. Marks (CIE)	Min. Mark (CIE)	Total	Min. Marks	Credit
1	Introduction to Taxation	Major	BCOM5AT M7	4	-	4	60	24	-	-	40	16	100	40	4
2	Goods and Service Tax	Major	BCOM5AT M8	4	-	4	60	24	-	-	40	16	100	40	4
3	Cost Control Analysis	Major	BCOM5AT ME1A	4	-	4	60	24	-	-	40	16	100	40	4
	Methods of Costing	Elective	BCOM5AT ME1B												
4	Macro Economics	Minor	BCOM5AT MI5A	3	-	3	60	24	-	-	40	16	100	40	3
	Business Procedure and Practices		BCOM5AT MI5B												
	Information Security and Cyber Laws		BCOM5AT MI5C												
5	Introduction to International Trade	OE	BCOM5AT OE6	2	-	2	60	24	-	-	40	16	100	40	2
6	Computerized Accounting Using Tally	VSC	BCOM5AT VSC4	1	2	3	60	30	40	20	-	-	100	50	2
7	Field Project	FP	BCOM5ATF P1	-	4	4	-	-	-	-	100	50	100	50	2
		Total		18	6	24	360	150	400	200	300	130	700	300	21

Minimum Passing Marks for theory 40% i.e. 40 & Minimum Passing Marks for Practical 50% i.e. 50
Course Type: Major, Minor, VSC, SEC, VEC, IKS, AEC, OJT/RP/CEP/Internship, OE.



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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATM7)
Semester V (Major – Introduction to Taxation)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM5ATM7
Course Name	Introduction to Taxation
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major
Pre-requisites for the course	• Basic knowledge of income and simple tax terms. • Understanding of different types of Income. • Simple knowledge of different sources of income(salary, House)

Course Outcomes: *The students will be able to:*

CO 1	Understand the basic concepts of Income Tax, including previous year, assessment year, and tax rules.
CO 2	Compute income under different heads like salary, house property, business, capital gains, and other sources.
CO 3	Understand the clubbing of income and how income of other persons is included in total income.
CO 4	Learn set-off and carry forward of losses and how to adjust losses with income.
CO 5	Calculate total taxable income after deductions from gross total income.

Syllabus:	Contents	15 Hours Per Unit
Unit I	Basic Concepts– Income Tax Law: - An Introduction, important definition in the income tax 1961. Concepts of Previous Year and assessment year, basic of charge and rates of tax (Theory).	
Unit II	Step by step procedure for computation of total income and tax payable: - Step by step procedure for computation of total income and tax payable, meaning of agriculture income and partial integration of agriculture income with non-agricultural income for computation of tax payable (Theory and Numerical).	

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Unit III	Residential status and scope of total income: - Determination of residential status of different persons and scope of income to be included in their total income based on the residential status (Theory and Numerical).	
Unit IV	Heads of income and provisions governing computation of income under different heads. Salaries and income from house property. Student will be able to file ITR online (Theory and Numerical).	
Textbooks / Reference Books:	1. Direct taxes law and practice (Dr. Vinod k. Singhania, Dr. Kapil Singhania) Taxmann publication Pvt. Ltd. 2. Income tax law and practice (V. P. Gaur, D. B. Narang, Pooja Gaur, Rajeev Puri) Kalyani publishers. 3. Income tax law and practice (K. C. Jain, V. P. Gaur, D. B. Narang)	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATM8)
Semester V (Major –Goods and Service Tax)
(To be implemented from 2026– 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM5ATM8
Course Name	Goods and Service Tax
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – $24 + 16 = 40$)
Group under NEP scheme	Major
Pre-requisites for the course	• Basic understanding of GST concepts. • Knowledge of business registration and documents. • Understanding of tax calculation and filing returns..
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand the rules of GST like time of supply, value of supply, and input tax credit.
CO 2	Explain GST registration process, tax invoice, credit note, and debit note.
CO 3	File GST returns and understand how tax, interest, and penalties are paid.
CO 4	Understand GST rules related to exports, imports, and refund process.
CO 5	Explain different types of GST assessments and audit procedures.
Syllabus:	Contents 15 Hours Per Unit
Unit I	Substantive provisions of GST law: - Time of supply of goods, time of supply of services, change in rates of tax in respect of supply of goods/services. Value of Supply: - value of supply includes valuation rules. Input tax credit: - Eligibility and conditions for taking input tax credit apportionment of credit, blocked credits, credit in special circumstances, and distribution of credit by input services distributor. (Theory and Numerical).
Unit II	Significant procedural aspect of GST law: - Registration under GST law- concept of taxable person, person liable for registration, person not liable for registration, Procedure for registration, amendment of registration. Tax invoice, credit and debit notes: -

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	Tax invoice, credit and debit notes, prohibition of unauthorised collection of tax, amount of tax to be indicated in tax invoice and other documents(Theory and Numerical)..	
Unit III	Return under GST: - Furnishing details of outward and inward supplies, furnishing of return, default in furnishing return, goods and service tax practitioners, information return. Payment of tax: - payment of tax interest, penalty and other amount, interest on delayed payment of tax transfer of input tax credit, tax deduction of sources, collection of tax at sources. (Theory and Numerical).	
Unit IV -	Other provisions of GST law Export and import under GST Refund under GST - Refund of tax refund to UN bodies, embassies, etc. interest on delayed refunds, consumer welfare fund, and refund of integrated tax paid on supply of goods to tourist leaving India. Assessment and audit- Self-assessment, provisional assessment, scrutiny returns, assessment of non-filers of returns, assessment of unregistered persons, summary assessment in certain special cases, audit by tax authorities' special audit. (Theory and Numerical).	
Textbooks / Reference Books:	1. Indirect Taxes law and practice (Vinod k. Singhania) 2. Systematic Approach to GST (Girish Ahuja & Ravi Gupta) 3. Income Tax law and practice (V. P. Gaur, D. B. Narang, Puja Gaur, Rajeev Puri) Kalyani Publishers	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATME1A)
Semester V (Major Elective –Cost Control and Analysis)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling



them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM5ATME1A
Course Name	Cost Control and Analysis
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major Elective
Pre-requisites for the course	• Basic knowledge of cost concepts and calculation of cost. (like cost, profit, expenses). • Understanding of fixed and variable cost. • Basic idea of budget and planning in business.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand the basic concept of standard costing and learn its advantages and disadvantages.
CO 2	Calculate marginal cost and contribution and understand how it helps in decision making.
CO 3	Understand the difference between marginal costing and absorption costing clearly.
CO 4	Learn about budgets and flexible budget, including types of budgets and their importance in business.
CO 5	Prepare and understand a cash budget to manage cash properly in a business.
Syllabus:	
Contents	
15 Hours Per Unit	
Unit I	Standard Costing: - Introduction, meaning, difference between standard cost and estimated cost, distinction between standard costing and budgetary control, advantage of standard costing, disadvantage of standard costing, preliminaries in establishing a system of standard costing (Theory)
Unit II	Marginal Costing: - Introduction, definition of marginal cost, contribution, difference between marginal costing and absorption costing, features of marginal costing, advantage of marginal costing, limitation of marginal costing, Application of marginal costing as a tool of decision making. (Theory and Problem)



Unit III	Flexible budget: - Meaning of budget, meaning of budgetary control, objective of budget and budgetary control, advantage of budgetary control, limitations of budgetary control, types of budgets - 1. According to time 2. According to function 3. According to flexibility (Theory and problem)
Unit IV	Cash budget The main functions of cash budget are 1. To ensure that sufficient cash is available when required 2. To reveal that sufficient shortage of cash so that action can be taken to procure finance by way of bank overdraft or loan. 3. To reveal any expected surplus of cash so that if management desire cash maybe invested or loan. Preparation of cash budget There are three methods of preparation of cash budget 1. Receipt and payment method 2. Adjusted earning or adjusted Profit and loss method 3. Balance changes method (Theory and Numerical).
Textbooks / Reference Books:	1. Cost and management Accounting - S. P. Jain & K. L. Narang Publishers, Kalyani Publishers. 2. Cost and management Accounting - M. N. Arora Publisher, Himalaya Publishing House 3. Cost and management Accounting (Marathi) - Y. R. Mahajan Publishers, Pimplapure Publishers.

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATME1B)
Semester V (Major Elective – Methods of Costing)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling

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them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM5ATME1B
Course Name	Methods of Costing
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major Elective
Pre-requisites for the course	• Basic knowledge of cost concepts and calculation of cost. (like cost, profit, expenses). • Understanding of fixed and variable cost.

Course Outcomes: *The students will be able to:*

CO 1	Understand the basics of job costing and batch costing and calculate cost for each job or batch.
CO 2	Explain and apply contract costing, including progress payment, profit calculation, and different types of contracts.
CO 3	Understand process costing, including normal loss, abnormal loss, and preparation of process accounts.
CO 4	Calculate cost in service industries like transport and hotels using operating costing.
CO 5	Apply different costing methods to solve practical problems and make simple business decisions.

Syllabus:	* Contents	15 Hours Per Unit
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Unit I	1. Job Costing: - Job cost cards and data bases, collecting direct cost of each job, attributing overheads to job, application of job costing. 2. Batch Costing: - Determination of Optimum batch quantity. Ascertainment of cost for a batch, preparation of batch cost sheet, treatment of spoiled and defective work (Theory
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	and numerical).	
Unit II	Contract Costing: - Ascertainment of cost of a contract, progress payment, retention money, type of contract, cost plus contract value of work certified, cost of work not certified, National or estimated profit from contract. (Theory and numerical).	
Unit III	Process Costing: - Process Cost recording method of Costing, advantages and limitations of process cost, process account, normal loss, abnormal loss & gain and joint product costs, method of apportioning joint cost over by product(Theory and numerical)..	
Unit IV	Operating Costing Determination of costs and prices of services industries, buses, hotel industries. (Theory and numerical).	
Textbooks / Reference Books:	1. Cost Accounting - M. N. Arora Publisher, Himalaya Publishing House 2. Cost Accounting - S. P. Jain & K. L. Narang Publisher, Kalyani Publisher 3. Cost Accounting (Marathi Medium) - Dr. S. N. Maheshwari Publishers, Himalaya Publishing House	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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J. P. Singh

L. K. Singh



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATMI5A)
Semester V (Minor –Macro Economics)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM5ATMI5A

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Course Name	Macro Economics
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing Marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing Marks - 16</i>) = 100 Marks (Min passing Marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Basic understanding of Economics (especially Microeconomics) • Familiarity with economic terms like demand, supply, and markets

Course Outcomes: *The students will be able to:*

CO 1	Understand and explain key macroeconomic concepts and theories.
CO 2	Analyze national income and its measurement techniques
CO 3	Evaluate the causes and effects of inflation and suggest control measures.
CO 4	Understand the role of monetary and fiscal policies in economic stability.
CO 5	Apply macroeconomic concepts to real-world economic problems, especially in the Indian context.

Syllabus:	Contents	15 Hours Per Unit
Unit I	Introduction to Macroeconomics • What is Macroeconomics? • Macroeconomics is both a Theoretical and a Policy Science • Microeconomics vs. Macroeconomic • Origin and Growth of Macroeconomics • Importance of Macroeconomics • Limitations of Macroeconomics • Circular Flows in a Two-Sector Model • Circular Flows in Three-Sector Model: A Model with Government • Income and Expenditure	
Unit II	Measurement of National Income • Introduction • Some Concepts Related to National Income • National Income Measures • Nominal and Real GNP • Methods of Measuring National • Income Treatment of Net Income from Abroad • Double Entry System of Accounting • Measurement of National Income in India	



Unit III	Inflation: Meaning, Measure and Effects • Introduction • What is Inflation? • Methods of Measuring Inflation • Types of Inflation • Inflation, Disinflation and Deflation • Inflation in India: A Long-Term View • Economic Effects of Inflation • Interaction between Demand-Pull and Cost-Push Inflation • Measures to Control Inflation
Unit IV	Macroeconomic Policies: Monetary and Fiscal Policies • Introduction Macroeconomic Policy: Meaning and Scope • Objectives of Macroeconomic Policy • Meaning and Scope of Monetary Policy • Instruments of Monetary Policy • Monetary Policy of India, • Meaning and Scope of Fiscal Policy • Fiscal Instruments and Target Variables • Kinds of Fiscal Policy • Limitations of Fiscal Policy • Fiscal Policy of India
Textbooks / Reference Books:	1. Dwivedi, D. N. (Latest Edition). Macroeconomics: Theory and Policy (3rd ed.). New Delhi: McGraw Hill Education. 2. Ahuja, H. L. (Latest Edition). Macroeconomics: Theory and Policy. New Delhi: S. Chand Publishing.

Evaluation Pattern:

Sr. No.	Theory (60 Marks)	CIE (40 Marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 Marks	Total: 40 Marks

OR



Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATMI5B)
Semester V (Major – Business Procedure and Practices)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM3ATMI5B



Course Name	Business Procedure and Practices
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	-
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand and execute essential business procedures in a professional environment.
CO 2	Prepare and manage standard business documents and correspondence.
CO 3	Demonstrate knowledge of business communication, meetings, and workflow management.
CO 4	Apply business etiquette, ethics, and legal standards in practice.
CO 5	Utilize modern business tools and software for efficient operations.
Syllabus:	Contents
Unit I (11 Hours)	Introduction to Business Procedures Nature and scope of business procedures, Role of administrative systems, Business organization types and their internal workflows, Roles and responsibilities in business environments
Unit II (11 Hours)	Business Communication and Documentation Professional written communication (emails, memos, letters), Report writing and executive summaries Record keeping and filing systems (manual and electronic), Document lifecycle and version control, Maintenance Records and Documentation, Manage-Routine Office Activities, Managing Phone Calls, Organizing Meetings
Unit III (11 Hours)	Office Operations and Business Tools Scheduling and calendar management, managing meetings: agendas, minutes, follow-ups, Office software: word processing, spreadsheets, presentations, Digital collaboration tools (e.g., MS Office, Google Workspace, Slack), Types of Office Equipment, Working with Printers, Scanners and LCD Projectors, Working with Audio and Video Applications, Material and Energy Conservation Practices
Unit IV (12 Hours)	Ethics, Etiquette, and Legal Aspects Business etiquette and interpersonal skills, Confidentiality and workplace ethics, Basic understanding of business laws (contracts, data privacy), Health, safety, and compliance in office settings
Textbooks / Reference Books:	● Business Communication: Process and Product by Mary Ellen Guffey & Dana Loewy ● Administrative Office Management by Pattie Gibson ● Microsoft Office or Google Workspace manuals and tutorials



- Sample business procedure manuals from organizations (public domain)

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ / Numerical of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATMI5C)
Semester V (Minor – Information Security and Cyber Laws)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code

BCOMAT



Program Name	B. Com. (Accounting and Taxation)*
Course Code	BCOM5ATMI5C
Course Name	Information Security and Cyber Laws
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Basic Computer Knowledge • Understanding of data privacy and internet safety practices • Basic Knowledge of E-Commerce/Digital Transactions
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand fundamental concepts of information security, types of threats, and basic security principles.
CO 2	Explain data protection methods, cryptographic techniques, and network security mechanisms.
CO 3	Analyze cyber laws in India, including provisions of the IT Act, and identify various cybercrimes
CO 4	Apply cyber ethics, security practices, and evaluate emerging trends in cyber security.
CO 5	Integrate knowledge of information security and cyber laws to address real-world digital security challenges in business environments.
Syllabus: Contents	
Unit I (11 Hours)	Introduction to Information Security: Meaning, Definition, and Importance of Information Security Goals of Information Security: Confidentiality, Integrity, Availability (CIA Triad) Types of Cyber Threats: Malware, Phishing, Ransomware, Spyware Security Attacks: Passive vs Active Attacks; Basic Security Mechanisms and Controls

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	Activity: AI-based Cyber Threat Identification
Unit II (11 Hours)	Data Security and Network Security: Data Protection Techniques: Encryption, Hashing, Digital Signatures Basics of Cryptography: Symmetric and Asymmetric Encryption Network Security Concepts: Firewalls, VPNs, Intrusion Detection Systems Secure Communication Protocols (SSL/TLS, HTTPS); Security Challenges in E-Commerce and Digital Transactions Activity: AI-assisted Encryption Understanding
Unit III (11 Hours)	Cyber Laws and Legal Framework in India: Introduction to Cyber Laws and Need for Cyber Legislation; Overview of Information Technology Act, 2000 (with amendments) Cyber Crimes: Types, Causes, and Impacts Legal Issues in Cyber Space: Privacy, Data Protection, Intellectual Property; Role of Cyber Cells and Law Enforcement Agencies Activity: AI-based Case Study Analysis
Unit IV (12 Hours)	Cyber Ethics, Cyber Security Practices and Emerging Trends: Cyber Ethics and Professional Responsibility; Safe Internet Practices and Digital Hygiene; Cyber Security Policies in Organizations Emerging Trends: Cloud Security, IoT Security, Artificial Intelligence in Cyber Security; Case Studies on Cyber Attacks and Preventive Measures Activity: AI-driven Cyber Ethics Debate
Textbooks / Reference Books:	Text Books: 1. Introduction to Database Management System (Second Edition) by Satinder Bal Gupta and Aditya-Mittal, Laxmi Publications Pvt. Ltd. 2. SQL, PL/SQL by Ivan Bayross, BPB Publications. Reference Books: 1. Database System Concepts, 7th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw Hill Education. 2. Database Management Systems (Third Edition) by Johannes Gehrke and Raghu Ramakrishnan, McGraw Hill Education. 3. Fundamentals of Database Systems (Sixth Edition) by R Elmasri and S Navathe, Pearson Publication.



	4. An Introduction to Database Systems by Bipin C. Desai, Galgotia Publication. 5. Teach Yourself SQL in 10 Minutes (Fourth Edition) by Forta Ben, Sams Publication.
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Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQs of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

Activities Description:

Unit I Activity	Activity: AI-based Cyber Threat Identification Students will use AI tools (like ChatGPT or Google Gemini) to: - Input examples of emails/messages - Identify whether they are phishing, spam, or safe - Students will classify threats and justify answers Outcome: Enhances understanding of cyber threats and builds analytical skills.
Unit II Activity	Activity: AI-assisted Encryption Understanding Students will: - Ask AI tools to explain encryption methods (AES, RSA) in simple terms - Generate real-life examples (e.g., WhatsApp encryption) - Create a short report comparing symmetric vs asymmetric encryption Optional Extension: Use AI to generate simple encryption/decryption examples Outcome: Helps students grasp technical concepts without deep coding.

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Unit III Activity	Activity: AI-based Case Study Analysis Students will: • Use AI to find or generate case studies related to cyber crimes • Identify relevant sections of IT Act 2000 • Present analysis (problem, law applied, punishment) Example Prompt: “Give a real-life cyber-crime case in India and explain applicable IT Act sections.” Outcome: Improves legal awareness and application-based learning.
Unit IV Activity	Activity: AI-driven Cyber Ethics Debate Students will: • Use AI to generate arguments on topics like: • “Is AI a threat to privacy?” • “Should ethical hacking be legalized?” • Conduct classroom debate using AI-generated points Outcome: Develops ethical reasoning and critical thinking.

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATOE6)
Semester V (OE – Introduction to International Trade)
(To be implemented from 2026– 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to

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pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM5ATOE6
Course Name	Introduction to International Trade
No. of Credits	02
Teaching Hours	30
Evaluation Scheme	60 (End Semester Examination – <i>Min passing Marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing Marks - 16</i>) = 100 Marks (Min passing Marks – 24 + 16 = 40)
Group under NEP scheme	OE (Open Elective)
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Develop a comprehensive understanding of international trade theories, practices, and institutions governing global business.
CO 2	Analyze the role of WTO, regional trade agreements, and international financial institutions in facilitating and regulating international business.
CO 3	Evaluate various modes of entry into international markets and assess the impact of economic integration on trade flows.
CO 4	Apply the knowledge of international financial systems, EPZs/SEZs, and foreign investments to understand India's position in global trade.
CO 5	Develop analytical skills to interpret contemporary issues in international business and recommend strategic decisions for firms operating globally.

Syllabus:

Contents

Unit I (7 Hours)	Introduction to International Trade: Introduction and concepts of the international trade, Domestic and international business comparison, advantages and disadvantages of domestic trade and international trade respectively, Reasons for entering into international trade, modes of entry, Concept of MNC, TNC
Unit II (8 Hours)	WTO - structure, functions and roles in the current international business scenario, an overview of WTO agreements, concept of Trade Creation, Trade Diversion, Concept and Various levels of International Economic Integration, PTA, FTA, Custom Union, Common Market, Economic Union, Political Union
Unit III (7 Hours)	Major Regional Trade Agreements: An Introduction Major Regional Trade Agreements, features of European Union, SAARC, NAFTA, ASEAN, SAFTA, limitations of Regional Economic Integration, BRICS
Unit IV (8 Hours)	International Financial Institutions (IFIs) International financial institutions - structure, roles, functions of World Bank/ IMF, ADB. Financial support available in India - EPZs, SEZs, Future trends in International business, concepts of FOI and Portfolio Investments.
Textbooks	1. International Trade and Export Management – Francis Cherunilam,



/ Reference Books:	Himalaya Publishing House
	2. International Trade -Sir Sahitya Kendra -Dr. Monika Jain, Dr. Nitu Kumar

Evaluation Pattern:

Sr. No.	Theory (60 Marks)	CIE (40 Marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 Marks	Total: 40 Marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATVSC4)
Semester V (VSC4 – Computerized Accounting Using Tally)
(To be implemented from 2024 – 25)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as, accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B. Com. (Accounting and Taxation)

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Course Code	BCOM5ATVSC4
Course Name	Computerized Accounting Using Tally
No. of Credits	02 (Theory – 1, Practical –1)
Teaching Hours	15 + 30 = 45
Evaluation Scheme	60 (End Semester Examination -Min passing marks 30) + 40 (Practical Examination - Min passing marks 20) = 100 marks (Min passing marks 30 + 20 = 50)
Group under NEP scheme	VSC (Vocational Skill Course)
Pre-requisites for the course	• Basic Computer Skills: Familiarity with using computers, the internet, and common software applications. • Basics Of Accounting

Course Outcomes: *The students will be able to:*

CO 1	Understand pay scale, various allowances and deductions applicable to the employee and configure and process payroll in Tally ERP 9
CO 2	Prepare applicable statement and report related to financial transactions.
CO 3	Prepare TDS report for a specific period.
CO 4	Prepare GST report.
CO5	Develop practical competency in Tally ERP 9

Syllabus: **Contents**

Unit I (4 Hours)	Payroll & Compliances Configuration Payroll in Tally.ERP9, Creating Payroll Masters, Processing Payroll in, Tally.ERP9, Accounting for Employer PF Contribution, Accounting for Employer ESI Contribution, Payment of Professional Tax
Unit II (4 Hours)	Reports Financial Statements, Trading Account, Profit & Loss Account, Balance Sheet, Accounts Books and Reports, Inventory Books and Reports, Exception Reports, Statutory Reports, Payroll Reports, Trail balance, Day Book, List of Accounts, Stock Summary, Outstanding Statement
Unit III (4 Hours)	Fundamentals of Taxation Basic Concepts of TDS, Configuring TDS in Tally.ERP9, Creation Masters, Processing Transaction, TDS Reports
Unit IV (3 Hours)	Advanced Taxation Basics of GST, Configuring GST Features, Creating Masters, Entering Transactions, GST Report, GST Filing
Textbooks / Reference Books:	Text Books 1. Learn Tally. ERP 9 In 30 Days Soumya Ranjan Behera B.K. Publications Pvt. Ltd. 2. Tally ERP 9 Advanced Usages, Sanjay Kumar*Satapathy, Notion Press Media Pvt. Ltd. Reference Books: 1. Implementing Tally-ERP 9.0, Asok K. Nadhani, BPB Publications 2. Tally ERP 9, Shraddha Singh, V&S Publishers 3. Tally ERP 9 Training Guide - 4th Revised & Updated Edition, Asok K.

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Nadhani, BPB Publications 4. Tally ERP 9 Book - Learning Tally ERP 9 With GST, Sajee Kurian, Blessings Inc.		
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	Practical (40 marks)
1.	32 MCQs of 2 marks each based on all four units. (8 MCQs from each unit) (Best 30 will be evaluated) (30 × 2 = 60 Marks)	Practical 1 = 10 Marks Practical 2 = 10 Marks Practical File = 10 Marks Presentation / Viva –Voce = 10 Marks
	Total: 60 marks	Total: 40 marks

Practical List:

1. Prepare GST sales invoice

Bill No,	Party Names	Item Names	GST Rate	Quantity	Rate	Remarks
1	Raghu Raj- State-UP	USB Hub	18%	12 Pcs	30 Rs	CGST 50% SGST 50%
		Monitor	18%	7 Pcs	5000 Rs	
2	Raju Shopkeeper State: UP	Sugar	5%	40-500 Kg	50 Rs	CGST 50% SGST 50%
		Oil	5%	80Ltr	90 Rs	
		Rice	5%	12-800 Kg	45 Rs	
		Namkeen	5%	5 Kgs	90 Rs	
3	Jony Store- State: UP	Fan	18%	60 Pcs	145 Rs	CGST 50% SGST 50%
		LED Bulb	18%	70 Pcs *	95 Rs	
		Table Fan	18%	12 Pcs	450 Rs	
		Cooler	18%	4 Pcs	3000 Rs	
	Gupta Shop- State - UP	Note Book	18%	90 Pcs	30 Rs	CGST 50% SGST 50%
		Pencils	12%	150 Pkt	6 Rs	
		Writing Pads	18%	20 Box	30 Rs	
		Markers	12%	25 Pcs	40 Rs	
5	Salman Corner- State - UP	Wireless Mouse	18%	18 Pcs	85 Rs	CGST 50% SGST 50%
		Switch	18%	100 Pcs	190 Rs	
		Logitech Mouse	18%	15 Pcs	300 Rs	

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		Wireless Keyboard	18%	15 Pcs	350 Rs	
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2. Prepare GST sales invoice

Bill No	Party Names	Item Names	GST Rate	Quantity	Rate	Remarks
1	Raju Shopkeeper- State - UP	Sugar	5%	Kg	50 Rs	
		Oil	5%	20Ltr	100 Rs	
		Rice	5%	10-500 Kg	50 Rs	
		Namkeen	5%	10 Kg	100 Rs	
2	Naaz Computer State UP	Windows XP	18%	100 Cd	1,400 Rs	CGST 50% SGST 50%
		Windows7	18%	120 Cd	1,500 Rs	
		Windows8	18%	110 Cd	1,500 Rs	
		Windows10	18%	120 Cd	1,700 Rs	
		Office Software	18%	200 Cd	1,000 Rs	
3	Jeevan Kirana State: UP	Coffee	5%	500 Gm	180 Rs	CGST 50% SGST 50%
		Salt	0%	22-900 Kg	20 Rs	
		Jeera	5%	500 Gm	140 Rs	
		Red Chilli	5%	10-500 Kg	100 Rs	
4	Salman Corner State: UP	Oppo	12%	6 Box	13,000 Rs	CGST 50% SGST 50%
		Intex	12%	8 Box	9,500 Rs	
		Asus	12%	7 Box	12,000 Rs.	
		Lenovo	12%	3 Box	14,000 Rs.	
		One plus	12%	4 Box	24,000 Rs	
5	Naaz Computer State UP	USB Hub	18%	12 Pcs	30 Rs	CGST 50% SGST 50%
		Wire	18%	10 Box	45 Rs	
		Monitor	18%	12 Pcs	1,500 Rs	
		C.P.U	18%	12 Pcs	4,000 Rs	
		Hard Disk	18%	10 Pcs	3,000 Rs	
6	Naaz Computer State UP	Mouse	18%	10 Pcs	85 Rs	CGST 50% SGST 50%
		Keyboard	18%	10 Pcs	170 Rs	
		USB Hub	18%	15 Pcs	30 Rs	
		Monitor	18%	8 Pcs	5,000 Rs	
		Wireless	18%	18 Pcs	90 Rs	
		Switch	18%	100 Pcs	160 Rs	



7	A to Z Shop State: Haryana*	Logitech Mouse	18%	15 Pcs	300 Rs	IGST 100%
		Wireless Keyboard	18%	15 Pcs	400 Rs	

3. Prepare GST sales invoice

Bills No	Party Names	Item Names	GST Rate	Quantity	Rate	Remarks
1	Gupta Shop- State UP	Note Book	18%	100 Pcs	30 Rs	CGST 50% SGST 50%
		Pencils	12%	150 Pkt	5 Rs	
		Writing Pads	18%	20 Box	30 Rs	
		Markers	12%	25 Pcs	35 Rs	
2	Raju Shopkeeper State: UP	Coffee	5%	500 Gm	160 Rs	CGST 50%
		Biscuit	5%	45 Pcs	12 Rs	
		Jeera	5%	500 Gm	120 Rs	SGST 50%
		Shakkar	5%	10-500Kg	90 Rs	
3	Super Computer State UP	Windows XP	18%	100 Cd	1200 Rs	CGST 50% SGST 50%
		Windows7	18%	120 Cd	1400 Rs	
		Windows8	18%	110 Cd	1500 Rs	
		Windows10	18%	120 Cd	1700 Rs	
		Office Software	18%	200 Cd	1200 Rs	
4	Radh Provision State: UP	Sugar	5%	50-500Kg	50 Rs	CGST 50% SGST 50%
		Oil	5%	80Ltr	100 Rs	
		Rice	5%	12-800Kg	50 Rs	
		Namkeen	5%	5 Kg	100 Rs	
5	Tammana Tech State : Punjab	Solid State Drive	18%	25 Pcs	3000 Rs	IGST 100%
		Optical Drive	18%	20 Pcs	200 Rs	
		SMPS	18%	10 Pcs	600 Rs	
		Video Card	18%	30 Pcs	140 Rs	
		Wireless Card	18%	15 Pcs	130 Rs	
6	Raju Shopkeeper State: UP	Sugar	5%	30-500Kg	45 Rs	CGST 50% SGST 50%
		Oil	5%	20Ltr	98 Rs	
		Rice	5%	10-500Kg	50 Rs	
		Namkeen	5%	10 Kg*	100 Rs	

4. Prepare GST sales invoice

Bills No	Party Names	Item Names	GST Rate	Quantity	Rate	Remarks
1	Electronics Mall State: UP	Fan	18%	65 Pcs	140 Rs	GGST 50% SGST 50%
		LED Bulb	18%	70 Pcs	95 Rs	
		Table Fan	18%	14 Pcs	300 Rs	

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2	Beauty Queen Store-State - UP	Cooler	18%	5 Pcs *	3000 Rs	CGST 50% SGST 50%
		Perfume *	28%	60 Pcs	140 Rs	
		Lipstick	28%	70 Pcs	95 Rs	
		Body Spray	28%	14 Pcs	300 Rs	
3	Maharaj Mistri State: UP	Nail Polish *	28%	25 Pcs	30 Rs	CGST 50% SGST 50%
		Brick Hammer	12%	10 Pcs	145 Rs	
		Chisel	12%	70 Pcs	80 Rs	
		Hand Dill Machine	12%	2 Pcs	1800 Rs	
4	Ragh Pan Bhar State: UP	Wier Brush	12%	10 Pcs	40 Rs *	CGST 50% SGST 50%
		Sugar	5%	50-500 Kg	45 Rs	
		Oil	5%	80Ltr *	120 Rs	
		Rice	5%	12-800 Kg	55 Rs	

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		Namkeen	5%	5 Kg	100 Rs	
5	New Clothes State: Bihar	Jacket	12%	4 Pcs	2600 Rs	IGST 100%
		Jeans	12%	7 Pcs	1000 Rs	
		Track Suit	12%	2 Pcs	3000 Rs	
		T-Shirt	12%	8 Pcs	550 Rs	

5. Prepare sales invoice and credit note with the following transactions.

Bills No	Party Names	Item Names	GST Rate	Quantity	Rate	Remarks
1	Super Computer State :UP	Solid State Drive	18%	22 Pcs	3,000 Rs	CGST 50% SGST 50%
		Optical Drive	18%	20 Pcs	200 Rs	
		SMPS	18%	10 Pcs	600 Rs	
		Video Card	18%	28 Pcs	140 Rs	
		Wireless Card	18%	15 Pcs	150 Rs	
2	Bharat Trader, State: Haryana	Monitor	18%	8 Pcs	5,000 Rs	IGST 100%
		Keyboard	18%	8 Pcs	200 Rs	
		USB Hub	18%	10 Pcs	30 Rs	
		Hard Disk	18%	5 Pcs	4,800 Rs	

Sales Returned	Credit Note	
Super Computer	Optical Mouse	2 Pcs
	Video Card	4 Pcs
Bharat Traders	USB Hub	5 Pcs

6. Create purchase invoice from the following transaction

Bills No	Party Names	Group	Item Names	GST Rate	Quantity	Rate	Remarks
1	Raj Computer State: UP	Computer Parts	Mouse	18%	10 Pcs	75 Rs	CGST 50% SGST 50%
			Keyboard	18%	10 Pcs	150 Rs	
			USB Hub	18%	15 Pcs	25 Rs	
			Monitor	18%	8 Pcs	4500 Rs	
	Sharma Pvt		Sugar	5%	50-500 Kg	40 Rs	CGST 50%
			Oil	5%	80Ltr	90 Rs	

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2	Ltd-State- UP	Edible Items	Rice	5%	12-800 Kg	45 Rs	SGST 50%
			Namkeen	5%	5 Kg	90 Rs	
3	XYZ Electronics State: UP	Electrical Items	Fan	18%	65 Pcs	120 Rs	CGST 50% SGST 50%
			LED Bulb	18%	70 Pcs	85 Rs	
			Table Fan	18%	14 Pcs	250 Rs	
			Cooler	18%	5 Pcs	2500 Rs	
4	Jain Stationary State: UP	Stationary	Note Book	18%	100 Pcs	25 Rs	CGST 50% SGST 50%
			Pencils	12%	150 Pkt	4 Rs	
			Writing Pads	18%	20 Box	25 Rs	
			Markers	12%	25 Pcs	30 Rs	
5	Bansal Pvt Ltd-State- UP	Computer Parts	Wireless	18%	18 Pcs	75 Rs	CGST 50% SGST 50%
			Switch	18%	100 Pcs	150 Rs	
			Logitech Mouse	18%	15 Pcs	250 Rs	
			Wireless Keyboard	18%	15 Pcs	350 Rs	
6	Sharma Pvt Ltd-State- UP	Edible Items	Sugar	5%	30-500 Kg	40 Rs	CGST 50% SGST 50%
			Oil	5%	20Ltr	90 Rs	
			Rice	5%	10-500 Kg	45 Rs	
			Namkeen	5%	10 Kg	90 Rs	

7. Create a purchase invoice with following transactions

Bills No	Party Names	Group	Item Names	GST Rate	Quantity	Rate	Remarks
1	Microsoft Corporation State: Delhi	Software	Windows XP	18%	100 Cd	1,200 Rs	IGST 100%
			Windows 7	18%	120 Cd	1,200 Rs	
			Windows 8	18%	110 Cd	1,400 Rs	
			Windows 10	18%	120 Cd	1,400 Rs	
			Office Software	18%	200 Cd	1,000 Rs	
			Coffee	5%	500 Gm	150 Rs	

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2	Rakshit Kirana State: UP	Edible Items	Salt	0%	22-900 Kg	15 Rs	CGST 50% SGST 50%
			Jeera	5%	500 Gm	120 Rs	
			Red Chilli	5%	10-500 Kg	80 Rs	
3	Sonu Mobile State: UP	Mobile phone	Oppo	12%	6 Box	12,000 Rs	CGST 50% SGST 50%
			Intex	12%	8 Box	9,000 Rs	
			Asus	12%	7 Box	11,000 Rs	
			Lenovo	12%	3 Box	12,000 Rs	
			One plus	12%	4 Box	21,000 Rs	
4	Royal Computers State: UP	Computer Parts	USB Hub	18%	12 Pcs	25 Rs	CGST 50% SGST 50%
			Wire	18%	10 Box	42 Rs	
			Monitor	18%	12 Pcs	1,400 Rs	
			C.P.U	18%	12 Pcs	3,000 Rs	
			Hard Disk	18%	10 Pcs	2,500 Rs	
5	Big Computer State: UP	Computer Parts	Mouse	18%	10 Pcs	75 Rs	CGST 50% SGST 50%
			Keyboard	18%	10 Pcs	150 Rs	
			USB Hub	18%	15 Pcs	25 Rs	
			Monitor	18%	8 Pcs	4,500 Rs	
6	Al-Haider Pvt Ltd State: Bihar	Computer Parts	Wireless	18%	18 Pcs	75 Rs	IGST 100%
			Switch	18%	100 Pcs	150 Rs	
			Logitech Mouse	18%	15 Pcs	250 Rs	
			Wireless Keyboard	18%	15 Pcs	350 Rs	

8. Create purchase invoice from the following transactions

Bill No	Party Names	Group	Item Names	GST Rate	Quantity	Rate	Remarks
1	Rajshaan	Stationary	Note	18%	100 Pcs	25 Rs	IGST 100%
	Store State: Raj		Book				
			Pencils	12%	150 Pkt	4 Rs	

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			Writing Pads	18%	20 Box	25 Rs	
			Markers	12%	25 Pcs	30 Rs	
2	Rakshit Kirana State: UP	Edible Items	Coffee	5%	500 Gm	150 Rs	CGST 50% SGST 50%
			Biscuit	5%	45 Pcs	10 Rs	
			Jeera	5%	500 Gm	120 Rs	
			Shakkar	5%	10-500 Kg	80 Rs	
3	Microsoft Corporation State: Delhi	Software	Windows Xp	18%	100 Cd	1200 Rs	IGST 100%
			Windows 7	18%	120 Cd	1200 Rs	
			Windows 8	18%	110 Cd	1400 Rs	
			Windows 10	18%	120 Cd	1400 Rs	
			Office Software	18%	200 Cd	1000 Rs	
4	Arshi Provision State: UP	Edible Items	Sugar	5%	50-500 Kg	40 Rs	CGST 50% SGST 50%
			Oil	5%	80Ltr	90 Rs	
			Rice	5%	12-800 Kg	45 Rs	
			Namkeen	5%	5 Kg	90 Rs	
5	A to Z Computer State: UP	Computer Parts	Sold State Drive	18%	25 Pcs	2500 Rs	CGST 50% SGST 50%
			Optical Drive	18%	20 Pcs	150 Rs	
			SMPS	18%	10 Pcs	550 Rs	
			Video Card	18%	30 Pcs	120 Rs	
			Wireless Card	18%	15 Pcs	120 Rs	
6	Singh Provision Store State: UP	Edible Items	Sugar	5%	30-500 Kg	40 Rs	CGST 50% SGST 50%
			Oil	5%	20Ltr	90 Rs	
			Rice	5%	10-500 Kg	45 Rs	
			Namkeen	5%	10 Kg	90 Rs	

9. Create purchase invoice from the following transactions

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Bills No	Party Names	Group	Item Names	GST Rate	Quantity	Rate	Remarks
1	Vinod Electronics State: UP	Electrical Items	Fan	18%	65 Pcs	120 Rs	CGST 50% SGST 50%
			LED Bulb	18%	70 Pcs	85 Rs	
			Table Fan	18%	14 Pcs	250 Rs	
			Cooler	18%	5 Pcs	2,500 Rs	
2	Horvath Construction State: UP	Tools	Brick Hammer	12%	10 Pcs	135 Rs	CGST 50% SGST 50%
			Chisel	12%	70 Pcs	75 Rs	
			Hand Dill Machine	12%	2 Pcs	1,500 Rs	
			Wier Brush	12%	10 Pcs	35 Rs	
3	Arshi Provision Store State: UP	Edible items	Sugar	5%	50-500 Kg	40 Rs	CGST 50% SGST 50%
			Oil	5%	80Ltr*	90 Rs	
			Rice	5%	12-800 Kg	45 Rs	
			Namkeen	5%	5 Kg	90 Rs	
4	Fashion Clothes House State: UP	Cloths	Jacket*	12%	4 Pcs	2,599 Rs	CGST 50% SGST 50%
			Jeans	12%	8 Pcs	850 Rs	
			Track Suit	12%	2 Pcs	2,500 Rs	
			T-Shirt	12%	8 Pcs	450 Rs	
5	A to Z Computer State: UP	Computer Parts	Solid State Drive	18%	25 Pcs	2,500 Rs	CGST 50% SGST 50%
			Optical Drive	18%	20 Pcs	150 Rs	
			SMPS	18%	10 Pcs	550 Rs	
			Video Card	18%	30 Pcs	120 Rs	
			Wireless Card	18%	15 Pcs	120 Rs	

10. Prepare purchase in voice and debit note with the following transactions.

Bills No	Party Names	Group	Item Names	GST Rate	Quantity	Rate	Remarks
1	Dennis Dell Computer State: UP	Computer Parts	Monitor	18%	8 Pcs	4,500 Rs	CGST 50% SGST 50%
			Keyboard	18%	10 Pcs	150 Rs	
			USB Hub	18%	15 Pcs	25 Rs	
			Hard Disk	18%	8 Pcs	4,500 Rs	
2	Delhi	Cosmetic	Perfume	28%	65 Pcs	120 Rs	IGST



Cosmetic Store	Items					100%
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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM5ATFP1)
Semester V (FP 1 - Field Project)
(To be implemented from 2026 - 27)

(02 Credits for 100 Marks)

**[A-2] EVALUATION REPORT OF FIELD PROJECT/COMMUNITY
ENGAGEMENT PROJECT**

Bachelor of Commerce (B.Com) (Major Subject) Examination, _____

Name of Student: _____

FP/CEP Title: _____

Roll No. _____ **Semester** _____ **Max. Marks: 100**

CRITERION	Parameters	Score
Continuous internal Evaluation (CIE)	Regularity, punctuality, sincerity, and overall feedback from the supervisor and community <i>(To be evaluated by the internal teacher)</i>	out of 50
Description UN SDG Related to FP/CEP*	Detailed description of United Nations Sustainability Development Goals (SDGs) related to FP/CEP undertaken by the student. The degree and extent of such related SDGs should be clearly mentioned	out of 10

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Description of Respondent Profile/Community Profile & Listing of goals/objectives/ Outcomes of FP/CEP*	A detailed description (Including Statistical Data) of the respondents / community where the FP/CEP is being undertaken. Clear Mention of issues/problems under study to be included. Comprehensive Listing of goals/objectives/Outcomes of FP/CEP *	out of 10
Application of theoretical Knowledge*.	Details of the work done or project implemented during FP/CEP is documented in detail. The theoretical basis is used to identify the various issues related to the problem under consideration*	out of 10
Conclusions and Recommendations *	Specific Conclusions based on empirical evidences. Recommendations based on practical feasibility	out of 10
Feedback from concerned organization/ Community Head*	An authentic Company Certificate of completion /appreciation clearly classifying the performance of the student as Excellent / Above Average or Good/ Average or Satisfactory /below average .	out of 10
* Based on the Report submitted by the student, evaluated by the external examiner		Total Marks Scored out of 100
Name and Signature of Internal Examiner		Name and Signature of External Examiner

As per the guidelines of FP applicable to all UG Program under Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

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SEMESTER VI

Accounting and Taxation (Semester VI)				Teaching Scheme / Total Hours Per Week			Examination Scheme								
Sr. No	(Bachelor of Commerce)	Course Type	Course Code	Theory	Practical	Total	Max. Marks (SEE Theory)	Min. Mark (SEE Theory)	Max. Marks (SEE Practical)	Min. Marks (SEE Practical)	Max. Marks (CIE)	Min. Mark (CIE)	Total	Min. Marks	Credit
1	Managerial Accounting	Major	BCOM6AT M9	4	-	4	60	24	-	-	40	16	100	40	4
2	Audit Objectives and Planning	Major	BCOM6AT M10	4	-	4	60	24	-	-	40	16	100	40	4
3	Income Tax Laws	Major	BCOM6AT ME2A	4	-	4	60	24	-	-	40	16	100	40	4
	Advanced Statistics	Elective	BCOM6AT ME2B												
4	Business Laws	Minor	BCOM6AT MI6A	3	-	3	60	24	-	-	40	16	100	40	3
	Retail Management		BCOM6AT MI6B												
	NBFC and Micro Finance		BCOM6AT MI6C												
	Advanced Excel		BCOM6AT MI6D												
	Database Management System		BCOM6AT MI6E												
5	Field Project	FP	BCOM6ATF P2	-	4	4	-	-	-	-	100	50	100	50	2
6	On-the-Job Training	OJT	BCOM6ATO JT1	-	8	8	-	-	-	-	100	50	100	50	4
		Total		15	12	27	240	96	0	0	360	164	600	260	21

Minimum Passing Marks for theory 40% i.e. 40 & Minimum Passing Marks for Practical 50% i.e. 50
Course Type: Major, Minor, VSC, SEC, VEC, IKS, AEC, OJT/RP/CEP/Internship, OE.

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATM9)
Semester VI (Major- Managerial Accounting)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

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**PSO 3: Analytical Skills, Ethics, and Professional Readiness**

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT	
Program Name	B.Com. (Accounting and Taxation)	
Course Code	BCOM6ATM9	
Course Name	Managerial Accounting	
No. of Credits	04	
Teaching Hours	60	
Evaluation Scheme	60 (End Semester Examination – <i>Min. passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – $24 + 16 = 40$)	
Group under NEP scheme	Major	
Pre-requisites for the course	• Strong knowledge of financial accounting and cost accounting concepts. • Basic math's and calculation skills of time value of money ,sources of business finance	
Course Outcomes: <i>The students will be able to:</i>		
CO 1	Understand the meaning, scope, importance, and limitations of managerial accounting, and its role in decision-making.	
CO 2	Analyse the concept of leverage, calculate different types of leverages, and apply capital structure theories to optimize financial decisions.	
CO 3	Prepare and interpret fund flow statements, identifying sources and uses of funds, and understanding its importance in financial analysis.	
CO 4	Prepare and analyse cash flow statements, identifying different types of cash flow activities, and understanding its advantages and limitations in financial decision-making.	
CO 5	Apply financial management concepts to make informed business decisions.	
Syllabus:	Contents	15 Hours Per Unit



Unit I	Managerial Accounting: - Meaning, scope importance and limitation of managerial accounting. Difference between cost accounting and managerial accounting, Difference between managerial accounting and financial accounting. Role of managerial accounting, Utility of managerial accounting, Tools and Techniques of managerial accounting (Theory).	
Unit II	Leverage: - Concept of leverage & it's meaning. Types of Leverages: - 1. Operating leverage. 2. Financial leverage. 3. Combine leverage. (Theory & Numerical) Capital Structure Theories: - NI, NOI, M-M, Traditional theories. (Theory & Numerical)	
Unit III	Fund Flow Statement: - Meaning, sources of fund, uses of fund, Distinguish between fund flow statement and balance sheet. Importance & Objectives of fund flow statement, Preparation of statement showing changes in working capital, Profit from operation, fund flow statement. (Theory and Numerical) Meaning, sources of fund, uses of fund, Distinguish between fund flow statement and balance sheet. Importance & Objectives of fund flow statement, Preparation of statement showing changes in working capital, Profit from operation, fund flow statement. (Theory and Numerical)	
Unit IV	Cash Flow Analysis: - Introduction, Purpose, Advantages & Limitation of cash flow statement, Types of cash flow activities, Difference between cash flow statement and fund flow statement. (Theory and Numerical)	
Textbooks / Reference Books: -	1. Cost and Management accounting (M.N. Arora), Publishers: - Himalaya publishing House. 2. Management Accounting (Khan & Jain), Publisher: - M.C Grow Hill Education. 3. Financial Management (I.M. Pande), Publisher: - Vikas Publishing House. 4. Financial Management (S.N. Maheshwari), Publisher: - Sultan Chand & Sons. 5. Financial Accounting (M.C. Shukla) , Publisher: - S. Chand Publishing. 6. K.K. Gupta (Financial Accounting), Publisher: - S. Chand Publishing.	
Evaluation Pattern: ,		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)



2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

Use of AI-

1. **Preparation of Fund Flow Statement** - AI-based accounting software can be used to generate fund flow statements and help students understand the process of preparing these statements, including identifying sources and uses of funds.
2. **Cash Flow Analysis** - AI-powered analytics tools can be used to analyze cash flow data and provide insights on cash flow management, helping students understand the importance of cash flow analysis in business decision-making.

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)
Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATM10)
Semester VI (Major- Audit Objectives and Planning)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

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**PSO 3: Analytical Skills, Ethics, and Professional Readiness**

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT	
Program Name	B.Com. (Accounting and Taxation)	
Course Code	BCOM6ATM10	
Course Name	Audit Objectives and Planning	
No. of Credits	04	
Teaching Hours	60	
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)	
Group under NEP scheme	Major	
Pre-requisites for the course	• Basic knowledge of financial accounting including preparation of financial statement. • Understanding of basic concepts of the companies act	
Course Outcomes: <i>The students will be able to:</i>		
CO 1	Understand the objectives, scope, and limitations of auditing, and the role of an auditor in ensuring financial statement reliability.	
CO 2	Evaluate audit evidence, identify types of audit opinions, and understand the elements of an audit report.	
CO 3	Understand internal control systems, identify risks and controls in an automated environment, and apply audit approaches in such environments.	
CO 4	Apply audit procedures to various items of financial statements, including revenue, expenses, assets, liabilities, and equity.	
CO 5	Integrate auditing concepts and techniques to plan, execute, and report on audits of financial statements, ensuring compliance with regulatory requirements and professional standards.	
Syllabus:	Contents	15 Hours Per Unit

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Unit I	Audit Objectives Planning: - Auditing concepts, Introduction, Meaning & Definition of Auditing. Objective and scope of audit, Advantages of Audit, Aspects to be covered in an audit. Types of audits, Limitation of Audit, Relationship of auditing with others disciplines, Qualities of an Auditor, Ethical requirement relating to an audit of financial statements, Concepts of auditor's independence. Audit strategy audit planning and audit program: - Audit strategy, audit planning, Benefits of planning in the audit of financial statement, Establishment of overall audit strategy, Relationship between overall audit strategy and audit plan. Development of Audit Plan, Auditor's responsibility in Audit Planning & Overall Audit Strategy. Audit Programmes - Development, Advantages & Disadvantages of an of Audit Programme.
Unit II	Audit Evidence Reporting: - Audit documentation and audit evidence: - Concepts of Audit Documentation, Natures and Purpose of audit documentation, form content and extent of Audit Documentation. Audit file, completion memorandum, ownership and custody of audit documentation, Audit evidence sufficiency and appropriateness of audit evidence. Types & Sources of audit evidence. Audit Report: - Forming on opinion on the financial statement, Auditors report basic elements. Types of modified opinion. Circumstances when a modification to the auditor opinion is required, Qualified, Adverse, Disclaimer of opinion.
Unit III	Internal Control & Automated Environment: - Understanding the entity and its environment, Internal control, meaning and objective of internal control, benefits of understanding of internal control, limitation of internal control. Study of various aspect of internal control, evaluation of internal control system, testing of internal control. Audit in an Automated Environment: - Introduction to automated environment and its key features, risk and controls in an automated environment, audit approach.
Unit IV	Audit of Items of Financial Statement: - Audit of sale of products and services, audit of interest income, rental income, dividend income, net gain or loss on sale of investments etc. Auditor or purchase, employee benefit expenses, depreciation, interest, expense, expenditure on power and fuel, rent, repairs to building, repairs, to machineries, insurance & taxes, travelling expenses, miscellaneous expensive etc. Audit of shares capital, reserve & surplus, long term borrowings, trade payable, provisions short term borrowing and other current liabilities. Audit of land, building, plant and equipment, furniture & fixture, vehicles, office equipment's, Goodwill, brand or trademark, computer software etc. Audit of loans and advances.
Textbooks /	1. Practical Auditing (B.N. Tandon, S. Sudharshan), Publisher: - S. Chand

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Reference Books:	Publishing.	
	2. Contemporary Auditing (Kamal Gupta), Publisher: - M Graw Hill Education.	
	3. Auditing (Ravindra Kumar, Virender Sharma), Publisher: - Kalyani Publishers.	
	4. Auditing Principles and Practices (A.K Basu), Publisher: - Pearson Education.	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

Use of AI-

1. **Internal Control Evaluation** - AI can be used to create virtual internal control environments, allowing students to evaluate and test internal controls, identify weaknesses, and recommend improvements.
2. **Audit of Financial Statement Items** - AI-powered software can be used to automate the audit process for specific financial statement items, such as accounts payable or revenue recognition, helping students understand the audit procedures and documentation required.

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATME2A)
Semester VI (Major Elective- Income Tax Laws)
(To be implemented from 2026 - 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency,

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enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM6ATME2A
Course Name	Income Tax Laws
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major Elective
Pre-requisites for the course	Basic knowledge of Income Tax 1961, previous year, assessment year and person definition.
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Compute income under different heads, including Profit & Gains from Business or Profession, Capital Gain, and Income from Other Sources.
CO 2	Apply clubbing provisions to include income of other persons in the assessee's total income, considering revocable transfers and income arising to spouse, minor child, and son's wife.
CO 3	Aggregate income, set off, and carries forward losses, applying provisions governing different heads of income and order of set off losses.
CO 4	Apply deductions from Gross Total Income, considering general provisions, specific deductions, and other income.
CO 5	Integrate concepts of income computation, clubbing provisions, aggregation, and deductions to determine the total taxable income of an individual or entity.
Syllabus:	Contents 15 Hours Per Unit

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Unit I	Heads of Income & Provision governing computation of income under different heads. Profit & Gains from Business or Profession, Capital Gain, Income from Other Sources.
Unit II	Income of other persons included in assesses total income (Clubbing Provisions) – An Introduction, Income arising from revocable transfer of assets, clubbing of income arising to spouse, minor child & son's wife in certain cases. Conversion of self-acquired property into property of HUF.
Unit III	Aggregation of income, set off or carry forward & set off loss – Concept of Aggregation of income, Concept of Setoff & Carry forward & set off losses, provisions governing set off & carry forward & set off of losses under different heads of income, order of set off losses.
Unit IV	Deduction from Gross Total Income- General Provision, Deduction in respect of certain payments, specific deduction in respect of certain income. Deduction in respect of other income, Other Deductions.
Textbooks / Reference Books:	1. Income Tax (Theory & Practical) (H. C. Metrotra, S. P Goyal), Publishers: - Sahitya Bhawan Publication. 2. Income Tax (Dr. V.K Singhania), Publishers: - Taxmann publication. 3. Direct Taxes Law & Practice (Girish Ahuja & Ravi Gupta), Publishers: - Bharat Law House. 4. Income Tax Law & Practice (V.K Singhania and Monica Singhania), Publishers: - Taxmann publications.

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

Use of AI-

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1. **Capital Gain Computation** - AI can be used to create interactive calculators or simulators that help students compute capital gains, considering factors like cost of acquisition, sale price, and exemptions.
2. **Set off and Carry Forward of Losses** - AI can be used to create interactive tools that help students navigate the complex rules for setting off and carrying forward losses, considering different heads of income and types of losses.

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakkardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATME2B)
Semester VI (Major Elective- Advance Statistics)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

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**PSO 3: Analytical Skills, Ethics, and Professional Readiness**

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM6ATME2B
Course Name	Advance Statistics
No. of Credits	04
Teaching Hours	60
Evaluation Scheme	60 (End Semester Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Major Elective
Pre-requisites for the course	• Basic knowledge of statistical concepts. • Understanding of Fundamentals algebraic operations.

Course Outcomes: The students will be able to:

CO 1	Calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation.
CO 2	Develop regression equations and calculate coefficients of regression for bivariate frequency tables.
CO 3	Construct and interpret different types of index numbers, including unweighted, weighted, and cost of living indices.
CO 4	Analyse time series data, identifying trends, seasonal variations, and irregular variations using methods like semi-average, moving average, and least squares.
CO 5	Apply statistical techniques, including correlation, regression, index numbers, and time series analysis, to solve real-world business and economic problems.

Syllabus:		Contents	15 Hours Per Unit
Unit I	Correlation: - Type of correlation, Karl Pearson's Coefficient of correlation in Bivariate Frequency Table, Probable error interpretation of 'r' Rank Correlation Method. (Theory and Numerical)		
Unit II	Regression Analysis: - Lines of Regression / Regressions Equation, Coefficient of Regression for a Bivariate Frequency table. (Theory and Numerical)		



Unit III	Index Number: - Introduction- Uses of index number, Types of index number 1. Unweighted Indices. 2. Weighted Indices. 3. Cost of living Index. 4. Base shifting, splicing & chain Indices. (Theory and Numerical)	
Unit IV	Time Series Analysis: - •Introduction. •Components of a time series. •Trend, short term variation, irregular variation. •Semi average method. • Moving average method. •Method of least squares. (Theory and Numerical)	
Textbooks / Reference Books:	1. Fundamental of Statistics (S.C. Gupta) Himalaya Publishing House. 2. Advance Practical Statistics. (S.P. Gupta) (S. Chand & Co. Ltd.)	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

Use of AI-

- 1. Index Number Construction - AI can be used to create interactive tools that allow students to construct and manipulate index numbers, exploring the effects of different weights, base years, and data sources.**
- 2. Time Series Forecasting - AI-powered forecasting tools can be used to help students develop and evaluate time series models, using techniques like moving averages, exponential smoothing, and Auto Regressive Integrated Moving Average (ARIMA) models.**

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting & Taxation (Course Code: BCOM6ATMI6A)
Semester VI (Minor –Business Law)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

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Program Code	BCOMAT
Program Name	B.Com. (Accounting & Taxation)
Course Code	BCOM6ATMI6A
Course Name	Business Law
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (End Semester Examination – <i>Min passing Marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing Marks - 16</i>) = 100 Marks (<i>Min passing Marks – 24 + 16 = 40</i>)
Group under NEP scheme	Minor
Pre-requisites for the course	• Basic understanding of business concepts, commercial transactions, and general legal awareness, • Fundamental knowledge of agreements and financial instruments
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand the legal environment of business and explain the fundamental principles of the Law of Contract.
CO 2	Analyze the essential elements of a valid contract, including offer, acceptance, consent, consideration, and capacity to contract.
CO 3	Evaluate the performance, discharge, and remedies for breach of contracts in practical business situations.
CO 4	Explain the concept, types, and legal provisions of negotiable instruments, including promissory notes, bills of exchange, and cheques
CO 5	Understand the provisions of the Information Technology Act, 2000, including digital signatures, cyber laws, offences, and regulatory framework.
Syllabus:	Contents 15 Hours Per Unit
Unit I	Business and its Environment • Business and its Environment • Legal Environment of Business • Law of Contract • Introduction, • Meaning and Essentials of a Valid Contract • Proposal (or Offer) and Acceptance • Capacity to Contract • Consent and Free Consent • Consideration • Unlawful Consideration and Object • Contingent Contracts



	• Quasi Contracts • Performance of Contracts • Different Modes of Discharge of Contracts • Remedies for Breach of Contracts • Freedom to Contract
Unit II	Law of Negotiable Instruments • Introduction • Meaning and Definition of a Negotiable Instrument • Certain Important Concepts and Explanations of Certain Terms • Promissory Notes and Bills of Exchange • Cheques • Holder and Holder in Due Course • Negotiation of a Negotiable Instrument Presentment • Dishonor Crossing of Cheques • The Paying Banker • International Law of concerning Negotiable Instrument
Unit III	Law of Sale of Goods • Introduction • Definition of Goods & their Classification • Meaning of Price Conditions & Warranties • Passing of Property in Goods • Transfer of Title by Non-Owners • Performance of a Contract of Sale of Goods • Unpaid Seller & his Rights • Sale by Auction
Unit IV	The Information Technology Act, 2000 • Introductory • Scope of the Act • Definitions • Digital Signature • Electronic Governance • Attribution, Acknowledgment and Dispatch of Electronic Records • Secure Electronic Records and Secure Digital Signatures • Regulation of Certifying Authorities • Digital Signature Certificates • Duties of Subscribers Penalties and Adjudication • Cyber Regulations Appellate Tribunal • Offences • Network Service Providers

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Textbooks / Reference Books:	1. Maheshwari, S. N., & Maheshwari, S. K. (Latest Edition). A Manual of Business Laws. Mumbai: Himalaya Publishing House. 2. Gulshan, S. S. (Latest Edition). Business Law (3rd ed.). New Delhi: Excel Books / S. Chand Publishing.
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Evaluation Pattern:

Sr. No.	Theory (60 Marks)	CIE (40 Marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1 (carry 5 marks) Assignment 2 (carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 Marks	Total: 40 Marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATMI6B)
Semester VI (Minor – Retail Management)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO 2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency,

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enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B. Com. (Accounting and Taxation)
Course Code	BCOM6ATMI6B
Course Name	Retail Management
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (Semester End Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	-

Course Outcomes: *The students will be able to:*

CO 1	Explain the fundamental concepts of retailing, retail mix, and the evolution of the retail industry.
CO 2	Classify and compare various retail formats, including store and non-store retailing models.
CO 3	Apply retail planning principles and analyze the impact of consumer behavior on retail decision-making.
CO 4	Evaluate retail strategies such as branding, pricing, CRM, and supply chain management.
CO 5	Demonstrate understanding of store management practices, including store design, customer service, and visual merchandising.

Syllabus:	Contents	15 Hours Per Unit
Unit I	Introduction to Retail Management: Meaning, Nature and Scope of Retailing; Evolution of Retail (Global & Indian context); Retail Mix (Product, Price, Place, Promotion, Presentation, Personnel); Growth of Retail Industry in India; Factors influencing retail development (economic, technological, social)	
Unit II	Retail Formats & Emerging Models: Store-based formats: Independent stores, Convenience stores, Supermarkets, Hypermarkets, Department stores, Discount stores, Shopping malls; Non-store formats: E-retailing, Direct selling, Tele-shopping, Catalogue retailing; Franchising and Multi-Level Marketing (MLM); Omni-channel and Multi-channel Retailing; Emerging Trends: Quick commerce, D2C brands	

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Unit III	Retail Planning, Consumer Behaviour & Promotion: Retail Planning Process; Location Planning and Site Selection; Understanding Consumer Behaviour in Retail; Cultural, Social and Psychological influences Retail Promotion Strategies; Influencer Marketing in Retail Introduction to AI in Retail (recommendation systems, chatbots, personalization basics); Application of digital marketing tools in retail promotion (conceptual overview); Role of Digital Marketing in Retail – Social media marketing, influencer marketing, email marketing and personalization techniques.	
Unit IV	Retail Strategy & Store Management: Retail Branding and Positioning; Pricing Strategies in Retail; Customer Relationship Management (CRM); Basics of Retail Supply Chain Management; Store Operations Management; Store Design (Interior & Exterior Layout); Visual Merchandising & Retail Display Techniques; Customer Service and Store Profitability	
Practical Activity	AI-Assisted Retail Promotion Analysis	
Textbooks / Reference Books:	Reference Books: 1. Retail Management – Suja Nair, Himalaya Publishing House. 2. Retail Marketing Management – David Gilbert – Pearson Education. 3. Retailing Management – Levi Weitz- Tata-McGraw Hill Publication 4. Retailing Management by Bajaj –Published by Oxford. 5. Retailing Management – Text & Cases – Swapna Pradhan - Tata McGraw Hill Publication	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQs of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10 × 2 OR 10 × 2 = 20 marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATMI6C)
Semester VI (Minor – NBFC and Micro Finance)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency, enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to

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pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM6ATMI6C
Course Name	NBFC and Micro Finance
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (Semester End Examination – <i>Min passing Marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing Marks - 16</i>) = 100 Marks (Min passing Marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Understanding of banks and financial institutions. • Basic knowledge of Indian financial system. • Awareness of government schemes and rural development programs

Course Outcomes: *The students will be able to:*

CO 1	Understand the structure, functions, and regulatory framework of NBFCs.
CO 2	Analyze the role of NBFCs and Micro-finance in economic development.
CO 3	Evaluate different types of Micro-finance institutions and their functioning
CO 4	Examine issues, challenges, and sustainability aspects of Micro-finance.
CO 5	Apply knowledge of customer service, KYC norms, and recent financial sector developments.

Syllabus:	Contents
Unit I* (11 Hours)	Overview of NBFCs • Introduction • Overview of NBFCs • Regulators of NBFCs • Types of NBFCs • Difference between Banks and NBFCs • Role of NBFC in Economic Development • Corporate Governance Norms in NBFCs • Customer experience

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Unit II (11 Hours)	Micro-Finance –Introduction • Objectives • Introduction • Concept of Micro-finance • Why Micro-finance? • Structure and Characteristics of Micro-finance • Banks as Micro-finance Providers • Types of Micro-finance Institutions • NGOs • SHG's Federations • Mutually Aided Cooperative Societies (MACS) • Non-Banking Financial Companies • NABARD and Micro-finance • SIDBI and Micro-finance • Rashtriya Mahila Kosh (RMK)	
Unit III (11 Hours)	Micro-Finance: Institutional Functioning • Functioning of Micro-finance • Exclusive Focus on Micro-finance Services • Micro-finance Services as One of their Major Objectives • Intermediary (or) Apex Institutions • Issues related with Micro-finance • Upscaling of the Program • Sustainability of SHGs • Capacity Building • Graduation from Micro-finance to Micro-enterprises • Issues being faced by the Micro-finance • Impact of Government Programs with Subsidy.	
Unit IV (12 Hours)	Customer Service and Recent Trends • KYC and Anti-Money Laundering (AML): • PMLA Act regulations. • Grievance Redressal: RBI Integrated Ombudsman Scheme for NBFCs. • Recent Initiatives: Small Finance Banks, Payment Banks, MUDRA loan	
Textbooks / Reference Books:	1. Indian financial system Covers NBFCs, financial institutions, and regulatory framework in India. 2. Microfinance in India — K. G. Karmakar	
Evaluation Pattern:		
Sr. No.	Theory (60 Marks)	CIE (40 Marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8 × 5 OR 10 × 4 = 40 marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)



2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR 10×2 = 20 marks)	Assignment 1(carry 5 marks) + Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 Marks	Total: 40 Marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATMI6D)
Semester VI (Minor – Advanced Excel)
(To be implemented from 2025 – 26)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO 2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency,

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enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B.Com. (Accounting and Taxation)
Course Code	BCOM6ATMI6D
Course Name	Advanced Excel
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (Semester End Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	• Basic Computer Knowledge • Basic Knowledge of Excel

Course Outcomes: *The students will be able to:*

CO 1	Explain and apply basic Excel functions such as SUM, AVERAGE, MAX, MIN, COUNT, and conditional functions (SUMIF, COUNTIF, AVERAGEIF) for data calculations.
CO 2	Use text functions (UPPER, LOWER, LEFT, MID, RIGHT, TRIM, CONCATENATE, etc.) and implement file-level and worksheet protection techniques to manage and secure data effectively.
CO 3	Apply logical functions (IF, nested IF, IFERROR, AND/OR) and troubleshoot errors in spreadsheets for accurate data processing.
CO 4	Analyze and retrieve data using lookup functions such as VLOOKUP, HLOOKUP, INDEX, MATCH, and advanced lookup techniques (nested VLOOKUP, reverse lookup, helper columns).
CO 5	Evaluate datasets and perform advanced statistical analysis using Excel tools like Analysis ToolPak (Correlation, Regression, Histogram, etc.) to generate meaningful insights and reports.

Syllabus:	Contents	15 Hours Per Unit
Unit I	Functions of Excel Using functions: Sum, Average, Max., Min., Count, Counta. SumIf, SumIfs, CountIf, CountIfs, AverageIf, AverageIfs.	

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Unit II	Text Functions and Protecting Excel: Upper, Lower, Proper, Left, Mid, Right, Trim, Len, Exact, Concatenate, Find, Substitute. File level protection, Worksheet protection.	
Unit III	Logical and Lookup Functions: If Function, How to fix error: if error, Nested If, Complex if and or functions, Vlookup / Hlookup, Index and Match, Creating smooth User Interface using Lookup, Nested Vlookup, Reverse Lookup using Choose Function, Vlookup with Helper Column.	
Unit IV	Advanced statistical functions: Use of Analysis ToolPak for complex statistical analysis (Correlation, Covariance, Regression, Histogram etc)	
Textbooks / Reference Books:	1. Excel 2019: All in One, Lokesh Lalwani, BPB Publications. 2. Microsoft Official Academic Course Microsoft Excel 2013, 2014, John Wiley & Sons. 3. Microsoft Excel 2016 Step by Step, Curtis Frye, Microsoft Press	
Evaluation Pattern:		
Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $10 \times 4 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATMI6E)
Semester VI (Minor – Database Management System)
(To be implemented from 2026 – 27)

PROGRAM EDUCATIONAL OUTCOMES (PEOs):

PEO 1: Commerce Knowledge and Professional Competence

Graduates will acquire strong foundational knowledge in commerce disciplines such as accounting, finance, management, economics, and taxation, enabling them to perform effectively in business, trade, and service organizations.

PEO 2: Employability, Analytical, and Entrepreneurial Skills

Graduates will develop analytical thinking, problem-solving ability, communication skills, and digital competence, preparing them for employment, entrepreneurship, professional courses, competitive examinations, and higher education.

PEO 3: Ethical Values and Lifelong Learning

Graduates will demonstrate ethical behavior, social responsibility, teamwork, and adaptability, along with a commitment to lifelong learning, enabling them to respond effectively to dynamic business environments and societal needs.

PROGRAM OUTCOMES (POs)

PO 1: Critical Thinking

PO 2: Effective Communication

PO 3: Social Interaction

PO 4: Effective Citizenship

PO 5: Ethics

PO 6: Environment and Sustainability

PO 7: Self-directed and Lifelong Learning

PROGRAM SPECIFIC OUTCOMES (PSOs):

PSO 1: Accounting Knowledge and Application

Students will be able to apply accounting principles, standards, and procedures to prepare and interpret financial statements, maintain books of accounts, and support business decision-making.

PSO 2: Taxation and Regulatory Compliance

Students will develop the ability to understand, compute, and comply with direct and indirect tax laws, including income tax and GST, and assist in tax planning, filing of returns, and statutory compliance.

PSO 3: Analytical Skills, Ethics, and Professional Readiness

Students will demonstrate analytical thinking, ethical practices, and digital proficiency,

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enabling them to perform effectively in accounting, auditing, taxation, finance roles, and to pursue professional courses and lifelong learning.

Program Code	BCOMAT
Program Name	B. Com. (Accounting and Taxation)
Course Code	BCOM6ATMI6E
Course Name	Database Management System
No. of Credits	03
Teaching Hours	45
Evaluation Scheme	60 (Semester End Examination – <i>Min passing marks - 24</i>) + 40 (Continuous Internal Examination – <i>Min passing marks - 16</i>) = 100 marks (Min passing marks – 24 + 16 = 40)
Group under NEP scheme	Minor
Pre-requisites for the course	Basic Computer Knowledge
Course Outcomes: <i>The students will be able to:</i>	
CO 1	Understand and compare database management system with conventional file system and suggest suitable database system for a given situation
CO 2	Design database by analyzing different database models for real life situations.
CO 3	Apply various SQL commands and operators to manage database operations.
CO 4	Evaluate different data constraints for maintaining integrity of the given database.
CO 5	Develop skills in database design and data manipulation using SQL.
Syllabus:	Contents
Unit I (12 Hours)	Introduction to database: Data, Information, Metadata, Data dictionary, Database & its Components, Traditional File System Versus Database Systems, Disadvantages of traditional file system, Database systems: Advantages and Disadvantages of database systems, Users, Schemas, Subschema and Instances, Three Level Architecture of Database Systems (DBMS) File Organization: Basic Concepts of Files, Records and record types, Types of files, File Organization Techniques
Unit II (12 Hours)	Data Model: Types of data models, Codd's rules, Comparison of various data models, Types of Database Systems, Comparison between Client/Server and Distributed Database System, comparison between DBMS and RDBMS. E-R Models: Basic concepts, Types of Attributes, Relationship Sets, Degree of relationship sets, Mapping cardinalities, Keys, Types of keys, Entity—Relationship Diagram, Advantages and Limitation of E-R model, Types of Entity Sets.

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Unit III (11 Hours)	Structured Query Language (SQL): Characteristics of SQL, Advantages of SQL, And Components of SQL Language: DDL, DML, DCL, DQL. Basic data types, Table fundamentals: creating and modifying table.
Unit IV (10 Hours)	Data Constraints: Types of data constraints, Operators in SQL. ORACLE functions: Text, Numeric, Date functions and their hands-on practice
Practical Activity	AI-Assisted Database Design & Query Generation
Textbooks / Reference Books:	1. Suresh, D., et al. (Year). <i>Cyber Security and Cyber Laws</i> . Mumbai: Himalaya Publishing House. 2. Aruna, B., et al. (Year). <i>Information Security</i> . Mumbai: Himalaya Publishing House. 3. Gurbani, K., et al. (Year). <i>Information* and Network Security</i> . Mumbai: Himalaya Publishing House

Evaluation Pattern:

Sr. No.	Theory (60 marks)	CIE (40 marks)
1.	8 SAQs of 5 marks OR 4 LAQ of 10 marks each based on all four Units. (8×5 OR $4 \times 10 = 40$ marks)	CIE 1 (carry 5 marks) CIE 2 (carry 5 marks)
2.	12 MCQs of 2 marks OR 12 VSAQs of 2 marks each based on all four units. (3 MCQs or 3 VSAQs from each unit) (Best 10 will be evaluated) (10×2 OR $10 \times 2 = 20$ marks)	Assignment 1(carry 5 marks) Assignment 2(carry 5 marks)
3.	NIL	Class Activity / Presentation / Viva-Voce (carry 20 marks)
	Total: 60 marks	Total: 40 marks

AI-Based Activity (DBMS)

Title: AI-Assisted Database Design & Query Generation

Objective: To help students understand database design and SQL logic using AI as a support tool.

Activity Description:

Students will take a simple real-life scenario (e.g., Library, College, Retail Store, Hospital).

Using an AI tool (like ChatGPT), Students will:

1. Design Phase (Unit II – ER Model)

- Ask AI to suggest:
 - Entities
 - Attributes

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- Relationships
- Draw a simple ER diagram (manually or digitally)

2. SQL Phase (Unit III & IV)

Ask AI to generate:

- CREATE TABLE statements
- INSERT queries (2–3 records)
- SELECT queries using conditions

3. Critical Thinking (VERY IMPORTANT)

Students must:

- Check correctness of AI output
- Identify at least 2 mistakes/improvements
- Modify queries if needed

Submission:

Short report (2–3 pages):

- Problem description
- ER design
- SQL queries (AI-generated + corrected)
- Student observations (errors/improvements)

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Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)

Near Sakardara Square, Umrer Road, Nagpur- 24

Major in Accounting and Taxation (Course Code: BCOM6ATFP2)

Semester VI (FP 2 - Field Project)

(To be implemented from 2026 - 27)

(02 Credits for 100 Marks)

**[A-2] EVALUATION REPORT OF FIELD PROJECT/COMMUNITY
ENGAGEMENT PROJECT**

Bachelor of Commerce (B.Com) (Major Subject) Examination, _____

Name of Student: _____

FP/CEP Title: _____

Roll No. _____ **Semester** _____ **Max. Marks: 100**

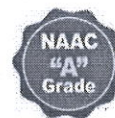
CRITERION	Parameters	Score
Continuous internal Evaluation (CIE)	Regularity, punctuality, sincerity, and overall feedback from the supervisor and community <i>(To be evaluated by the internal teacher)</i>	out of 50
Description UN SDG Related to FP/CEP*	Detailed description of United Nations Sustainability Development Goals (SDGs) related to FP/CEP undertaken by the student. The degree and extent of such related SDGs should be clearly mentioned	out of 10
Description of Respondent Profile/Community Profile & Listing of goals/objectives/ Outcomes of FP/CEP*	A detailed description (Including Statistical Data) of the respondents / community where the FP/CEP is being undertaken. Clear Mention of issues/problems under study to be included. Comprehensive Listing of goals/objectives/Outcomes of FP/CEP	out of 10
Application of theoretical Knowledge*.	Details of the work done or project implemented during FP/CEP is documented in detail. The theoretical basis is used to identify the various issues related to the problem under consideration	out of 10
Conclusions and Recommendations*	Specific Conclusions based on empirical evidences. Recommendations based on practical feasibility	out of 10

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Feedback from concerned organization/Community Head*	An authentic Company Certificate of completion /appreciation clearly classifying the performance of the student as Excellent / Above Average or Good/ Average or Satisfactory /below average.	out of 10
* Based on the Report submitted by the student, evaluated by the external examiner		Total Marks Scored out of 100
Name and Signature of Internal Examiner		Name and Signature of External Examiner

As per the guidelines of FP applicable to all UG Program under Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

**Nagpur Shikshan Mandal's
SHRI BINZANI CITY COLLEGE (AUTONOMOUS)**
Near Sakardara Square, Umrer Road, Nagpur- 24

**Major in Accounting and Taxation (Course Code: BCOM6ATOJT1)
Semester VI (OJT, - ON-the-JOB-TRAINING)
(To be implemented from 2026 - 27)**

(02 Credits for 100 Marks)

As per the guidelines of OJT applicable to all UG Program under Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

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