Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur (An Empowered Autonomous Institute)



DEPARTMENT OF COMMERCE

B. Com. Part - II

Semester-V&VI

Syllabus

Under Choice Based Credit System

Group- A Group- A (Major Accountancy Minor Economics)
(As Per NEP-2020 Guidelines)
NEP 1.0 2025-2026

To be implemented from Academic Year 2025- 2026

Third Year Semester-V& VI

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks			Course Credits	
				TH	PR	ESE	CIE	PR	Marks	
			Semester-	V						
1	DSC-XI	DSC02ACC51	Advanced Accountancy- I	4	=	80	20	2	100	4
2	DSC-XII	DSC02ACC52	Business and Industrial Law- I	4	-	80	20	-	100	4
3	DSC-XIII	DSC02ACC53	Management Accounting	4	-	80	20	3	100	4
4	DSE- I	DSE02ACC51	Advanced Accountancy - II (Auditing)	4		80	20	÷	100	4
5	MIN-V	MIN02ECO51	Indian Business Environment	4		80	20	-	100	4
6	OJT- I	OJT02ACC61	On the Job Training	2	100	40	10	9	50	2
			Total	22	*	440	110	3= €0	550	22
			Semester-	VI						
1	DSC-XIV	DSC02ACC61	Advanced Accountancy- III	4	:=2:	80	20	30	100	4
2	DSC-XV	DSC02ACC62	Business and Industrial Law- II	4	3	80	20	20	100	4
3	DSC-XVI	DSC02ACC63	Cost Accounting	4	20	80	20		100	4
4	DSE- II	DSE02ACC61	Advanced Accountancy - IV (Taxation)	4	w w	80	20	:=::	100	4
5	MIN-VI	MIN02ECO61	Cooperative Development	4	-	80	20	1.00	100	4
6	FPR- I	FPR02ACC51	Field Project	2		40	10	,5	50	2
		1	Total	22	-	440	110	-	550	22
Tota	l Marks for	Three Years D	egree Programme	132	1 14	2640	660	-	3300	132

(An Empowered Autonomous Institute) B.Com Part – III, Semester –V (NEP-1.0)

Group - A (Major Accountancy minor Economics)

Accountancy –XI (Advanced Accountancy Paper –I)
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Cou	Course outcome- After successful completion of this course students will be able to -				
1	Prepare the financial statements of banks.				
2	Demonstrate accounting for hire purchase system.				
3	Calculate the amount of insurance claim				
4	Prepare farms accounts				

Module	Content	Teaching Hrs.
I	Bank Final Accounts - (Vertical Format Only)	20
П	Hire purchase system- Meaning and Legal Position, Hire Purchase Agreement, journal Entries and Ledger Accounts in the books of Hire vendor and Hire purchaser	- 15
III	Insurance Claim -(Fire insurance) Loss of Stock and Loss of ProfitPolicy	15
IV	Farm Accounting- Introduction, objectives, characteristics of Farm Accounting, preparation of final account	10

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

(An Empowered Autonomous Institute) B.Com Part -III, Semester -V (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Accountancy –XI (Advanced Accountancy Paper –I) Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	80 Marks	32 Marks
CIE (Continue Internal Examination)	20 Marks	08 Marks
Total	100 Marks	40 Marks

Internal Assessment

Online Unit Test	Skill Assessment :- Presentation/ Assignment/	Total
	Oral / Group Discussion	
10 Marks	10 Marks	20 Marks

Written Examination

Duration: 3 Hrs

Total Marks: - 80

Instructions:-

- 1. Question No.1 & 2 are Compulsory
- 2. Attempt any four questions from Q. No. 3 to 6
- 3. Use of Calculator is allowed

Question	Nature of Question		Marks
Question No.1	A) Choose Correct Alternatives (10	Marks)	16
	B) State True or False (06	Marks)	10
Question No.2	Short Answers (Any two out of three)		16
Question No.3	Practical Problem		16
Question No.4	Practical Problem		16
Question No.5	Practical Problem		16
Question No.6	Practical Problem		16 2
		Total	80

(An Empowered Autonomous Institute)
B.Com Part – III, Semester –V (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Business and Industrial Laws Paper –I

Theory: 80 Marks Teaching Hours: 60 Credit: 4

w.e.f. June 2025

Cours	ourse Objectives:
1.	To make students understand the different essentials of valid contract.
2.	To Aquent students with different Acts protecting rights of Labours.
3.	Enable students to understand provisions of Sales of Goods Act and basic concepts in GST.
4	Make students understand the provisions in Partnership Act 1932 and Limited Liability
	Partnership Act, 2002.

Module	Syllabus
	Law of Contract- 1872 Definition of Business Law and its sources
	Definition of contract, Essential element and Kinds of Contract, Offer and Acceptance, Capacity of
Æ	Parties, Consideration, Free Consent and Legality of objectives, Void Contracts, Discharge of
	Contract.
	Remedies for breach of contract
	Special Contracts: Bailment Pledge and Agency (only Concepts)
	Labour Laws
	A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria
	B) Employees State Insurance Act-1948- Meaning and its applicability criteria.
2	C) Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria.
	Consumer Protection Act-2019- Definitions- Consumer, Complaint, Complainant, Unfair Trade
	Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Disputes RedressalAgencies-
	Composition and Jurisdiction.
	Sale of Goods Act, 1930 and Goods and Services Tax(GST)
	A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to
	sell, Conditions and Warranties, Performance of Contract of Sale, Unpaid Seller and his Rights.
33	B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General
	understandings of legal provisions regarding invoices, GST Returns, Consequences of Non
	compliances.
	Indian Partnership Act-1932 and Limited Liability Partnership Act 2008

Learning Resources:

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.

2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-

3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.

4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.

5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.

6. Chandha P. R. - Business Law, Galgotia, New Delhi.

7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.

8. Bhulchandani S. - Business Law, Himalaya Publishing House.

9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

(An Empowered Autonomous Institute)
B.Com Part -III, Semester -V (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Accountancy –XIII Paper I (Management Accounting)
Theory: 80 Marks Teaching Hours: 60 hrs Credit: 4
w.e.f. June 2025

Cou	se outcomes: After successful completion of this course, the students will be able to
1	Understand the fundamentals of ManagementAccounting.
2	Explain the marginal costing and cost-volume-profit analysis and practice decision making based thereon.
3	Simulate the budgetary control system and demonstrate the budgeting.
4	Practice to analyze the cost variances.

Module	Content	Teaching Hours
I	Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	15
II	Marginal Costing and CVP Analysis - Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis	15
Ш	Budgetary Control - Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets (Note: Problems will be asked on Cash Budget)	15
IV	Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Advantages and Limitations; b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances (Note: Problems will be asked Material Cost Variances)	15

Reference Books:

- 1. Khan M.Y. and Jain P.K. Management accounting, Tata McGrowHill, New Delhi
- 2. Charles T.Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
- 3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost
- 4. Accounting: A Managerial Emphasis, Prentice Hall, Delhi
- 5. Pandey I. M. Management Accounting, Vani Publication, Delhi. '
- 6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting,
- 7. Profit Planning and control, Prentice Hall, New Delhi.
- 8. Manmohan&Goyal: Principles of Management Accounting
- 9. Maheshwari: Principles of Management Accounting
- 10. Robet Anthony and Vijay Govindrajan Management Control System
- 11. M. N. Arora Cost and Management Accounting, Himalaya Publication

(An Empowered Autonomous Institute) B.Com Part – III- Semester –V (NEP-1.0)

Group - A (MajorAccountancy minor Economics)

Accountancy –XIII Paper I (Management Accounting) Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	80 Marks	32 Marks
CIE (Continue Internal Examination)	20 Marks	08 Marks
Total	100 Marks	40 Marks

Internal Assessment

Online Unit Test	Init Test Skill Assessment :- Presentation/ Assignment/ Oral / Group Discussion	
10 Marks	10 Marks	20 Marks

Written Examination

Total Marks: -80

Duration: 3Hrs

Instructions:-

- 1. Question No.1 & 2 are Compulsory
- 2. Attempt any four questions from Q. No. 3 to 6
- 3. Use of Calculator is allowed

Question	Nature of Question		Marks
Question No.1	A) Choose Correct Alternatives (1	0 Marks)	16
	B) State True or False (00	6 Marks)	10
Question No.2	Short Answers (Any two out of three)		16
Question No.3	Practical Problem		16
Question No.4	Practical Problem		16
Question No.5	Practical Problem		16 -
Question No.6	Practical Problem		16"
	4	Total	80

(An Empowered Autonomous Institute) B.Com Part – III, Semester –V (NEP-1.0)

Group - A (Major Accountancy minor Economics)

Advanced Accountancy (Auditing)- Paper II
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Cou	rse Outcomes: At the end of this course it is expected that the students will be able
1	To demonstrate concept of Auditing, Auditor and Audit Report.
2.	To elaborate concept of Vouching, Verification and Valuation.
3,	To describe the Recent Trends in Auditing.
4.	To understand Computer Assisted Audit Techniques.

Module	Content	Teacl	ning Hrs.	
I	Introduction of Auditing and Auditor:		15	
	a) Auditing: Meaning, Objectives, Scope, general principles, Types of			
	Audit, Environmental Audit, Energy Audit, Systems Audit and Safety			
	Audit, Internal and External Audit and Importance of Internal check.			
	b) Auditor: Appointment, Qualification, Disqualification, Removal and			
	Remuneration of an auditor of Limited Company and Co-operative			
	Societies.			
II	Vouching, Verification and Valuation:		15	
	a) Vouching: Meaning and Importance of Vouching, Vouching of Cash			
	and Credit transaction,			
	b) Verification: Meaning, Definition and Important points consideration			
	for Verification.			
	c) Valuation: Meaning, Definition and Methods of Valuation Assets and			
	Liabilities.			
III	Computerized Audit:	1.0	15	
	Computer Assisted Audit Techniques (CAATs): Introduction, Needs,			
	Methodology, Documentation, Audit Sampling, Audit Test using CAATs			
	and Precautions for using CAATs.	5		
IV	Audit Report:	7	15	
	Audit Report: Types of Audit Report and Statutory Audit Report.			

Learning Recourses :-	
Reference Books	 Principles of Auditing - DePaula Practical Auditing - B. N.Tandon Contemporary Auditing - KamalGupta

4. Principles and Practice & Auditing - R. G.Saxena

NATURE OF QUESTION PAPER

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	80 Marks	32 Marks
CIE (Continue Internal Examination)	20 Marks	08 Marks
Total	100 Marks	40 Marks

Internal Assessment

Online Unit Test	Skill Assessment :- Presentation/ Assignment/	Total
	Oral / Group Discussion	
10 Marks	10 Marks	20 Marks

Written Examination

Total Marks: - 80

Duration: 3 Hrs

Instructions:-

- 1. Question No.1 & 2 are Compulsory
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- 3. Use of Calculator is allowed

Question	Nature of Question		Marks
Question No.1	A) Choose Correct Alternatives	(10 Marks)	16
	B) State True or False	(06 Marks)	10
Question No.2	Short Answers (Any two out of three	ee)	16
Question No.3	Practical Problem		16
Question No.4	Practical Problem		16
Question No.5	Practical Problem		16
Question No.6	Practical Problem		16
		Total	80 .



"Dissemination of Education for Knowledge, Science and Culture"
-Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

VIVEKANAND COLLEGE, KOLHAPUR

(EMPOWERED AUTONOMOUS)

(Affiliated to Shivaji University, Kolhapur)



Policy:

On Job Training (OJT) / Internship

(for B.A., B.Com., B.Sc. and all Non-AICTE professional UG degree courses and M.A., M.Sc., M.Com. and all professional PG degree courses)

(apply to academic session 2023-24 onwards)

In order to effectively implement OJT/internships in the departments of this college, a NEP-2020 Implementation Cell was formed as follows to prepare the policy document.

Sr. No.	Name of Faculty	Designation	Signature
	NEP-20	20 Implementation Cell	
1	Dr. R. R. Kumbhar	Chairman Principal, Vivekanand College, Kolhapur (Empowered Autonomous)	
2	Dr. Shruti Joshi	Member IQAC Co-ordinator	
3	Dr. C. B. Patil	Nodal Officer NEP-2020	
4	Mr. S. P. Thorat	Member Senior Faculty	
5	Dr. A. S. Kumbhar	Member Dean, Science	
6	Dr. S. R. Kattimani	Member Dean, Arts	
7	Mr. Sunny Kale	Member Dean, Commerce	
8	Dr. Rajashree Y. Patil	Member Dean, Professional Courses	
9	Dr. G. J. Navathe	Member CoE	
10	Dr. D. R. Tupe	Member Dy. CoE	
11	Dr. S. S. Ankushrao	Member Staff Secretary, Science	
12	Dr. K. S. Patil	Member Staff Secretary, Arts & Commerce	

The said committee has prepared a report on the OJT/Internship policy to be implemented in the departments of this college after studying the OJT/Internship guidelines and procedures received from the University Grants Commission and the Department of Higher and Technical Education of the Government of Maharashtra. The draft of the said policy is attached herewith.

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1. Introduction

All the Higher Educational Institutions (HEIs) are mandated to enable all the eligible students to take an active part in the Internship selection process. The Internship Cell constituted at the HEIs will extend all the possible support to the students. It will help in achieving the best-paid internship results in the given condition through the assistance and full cooperation of all the students, alumni, and recruiting organizations, making the HEI their most favored destination. The internship policy detailed hereunder will apply to academic session 2023-2024 onwards.

1.1. Background

The National Education Policy (NEP) – 2020 suggests that students must actively engage with the practical side of their learning as part of a holistic education to further improve their employability. It states that students at all HEIs will be provided with opportunities for internships with local industry and businesses as well as research internships with faculty and researchers at their own or other HEIs/research institutions.

University Grants Commission (UGC) released National Credit Framework (NCrF) in April 2023. It underscores the significance of experiential learning as part of the curricular structure through internships, on-the-job training, industrial projects, etc. The focus is further streamlined through the Guidelines for Internship/Research Internship released later in October 2023.

In line with the NEP and tracing the provisions of NCrF, Government of Maharashtra has subsequently released two Government Resolutions (GRs) to reinforce NEP implementation and credit revision across Maharashtra HEIs. These GRs lay out detailed guidelines for curriculum interventions for Four Year UG Engineering and other UG AICTE courses, B.A./ B.Sc./ B.Com. (and all Non-AICTE UG courses), and M.A./ M.Sc./ M.Com. (and all PG courses).

To foster holistic education, which encompasses hands-on experience, the focus of Government now turns towards strengthening the internship ecosystem through a formalized Internship Policy. This strategic move comes as a response to the NEP's call for students to engage with practical learning through internships and apprenticeships, a practice proven to enhance employability and refine skill sets.

1.2. Objective and Vision

Internships serve as pivotal educational and career development opportunities, offering handson experience in specific fields or disciplines. They are structured, short-term, supervised Internships often centered on particular tasks or projects with predefined timeframes. An internship may be compensated, partially compensated, or unpaid; however, it must be meaningful and beneficial to both the intern and the hosting organization.

Following are the objectives of the Internships envisaged for the students enrolled in State HEIs:

- Exposing students to industrial environments that cannot be replicated in a classroom.
- Providing opportunities to acquire and refine analytical and managerial skills crucial for a professional career.
- Offering hands-on experience in teamwork, thereby enhancing professional skills like communication, work ethics, conflict resolution, etc., with a lasting impact on lifelong learning and professional development.
- Establishing links between students and potential future job or research opportunities.

1.3. Types of Internships

Internships are an integral part of the academic curricula. Satisfactory completion of an internship is a mandatory requirement for the degree to be awarded by the HEI. Furthermore, considering the curriculum structure approved by the HEI, multiple modes of internships are possible and are assigned academic credits within the curricula.

For B.A., B.Sc., B.Com. and all Non-AICTE professional UG degree courses, the indicative requirement regarding Internship duration and credits is as follows:

Credits	Training Duration	Preparation & write up duration	Total duration	Schedule	Activities
2	60 hours: 1. 8-days (7.5 hours per day) OR 2. 10-days(6 hours per day) OR 3. 15-days (4 hours per day)	15 hours	75 hours	After 4th or 5th Semester	Industrial/ Govt./ NGO/MSME/ Rural Internship/ Innovation / Entre- preneurship

For M.A., M.Sc., M.Com. and all professional PG degree courses, the indicative requirement regarding Internship duration and credits is as follows:

Credits	Training Duration	Preparation & write up duration	Total duration	Schedule	Activities
4	120 hours: 1. 15-days (8 hours per day) OR 2. 20-days(6 hours per day) OR 3. 24-days (5 hours per day)	30 hours	150 hours	After 1st or 2nd Semester	Industrial/ Govt./ NGO/MSME/ Rural Internship/ Innovation / Entre- preneurship

It must be noted that 1 credit is equivalent to minimum 30 hours of work. An intern is expected to spend 30 hours per week on Internship and related activities. Furthermore, Internships may be done through offline / online mode.

During the internship registration, the students are to notify their preference on whether they are seeking academic or industrial internships.

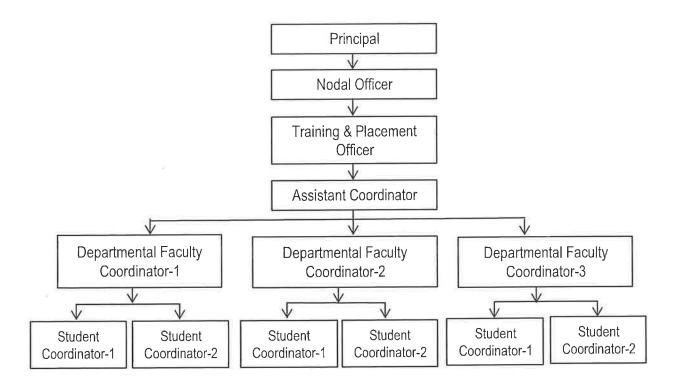
2. Internship Cell

2.1. Governance Structure

For every HEI, the Internship Cell shall be led by Internship Governing Council comprising of Vice Chancellor/Dean/Principal, Nodal Officer/TPO, and Assistant Coordinator(s). The Cell will further have Department-level Faculty Coordinators. Additionally, Student Coordinators shall be appointed from each Department by the nominated Faculty for efficient outreach to students. The following chart illustrates the Governance structure envisaged for the Cell:

It must be noted that:

- The Nodal Officer/TPO and Assistant Coordinators shall be appointed by the Vice Chancellor/Dean/Principal.
- Each HEI Campus will have an Assistant Coordinator reporting to Nodal Officer.
- The Nodal Officer shall report the progress and details of internships in each academic year to Vice Chancellor/Dean/Principal.



2.2. Duties and Responsibilities

The Internship Cell shall be responsible for the proper functioning of the Internship processes at the HEI. The overall role of the Cell is of a facilitator and counselor for Internship related activities. The brief activities of the Cell would include:

- The Cell shall work to identify projects linked to the local industry needs and create a pool available.
- The Cell is responsible to conceptualize a digital portal where they can register experts, industries, organizations, mentors, faculty members which are visible to students.
- Internship Cell shall maintain a uniform record-keeping mechanism. It shall also ensure
 that the evaluation rubrics are implemented as per the mandate of NEP, 2020, GRs
 released by Government of Maharashtra, and National Credit Framework by UGC.
- The cell shall streamline internship selection process including, but not limited to Resume Screening, PPTs, Tests, GDs, Interviews, etc.
- The Cell shall map students to student coordinators from the department. They are first
 point of contact in the Cell and would help throughout the process answering all queries
 and managing the whole process.
- The Student Coordinators in consultation with the department/school-level faculty shall carry out the task of resume verification at the start of the academic session.
- Internship Cell shall make a sincere effort every year to bring in new companies in

upcoming sectors to ensure better and more diverse opportunities for students., the Cell shall make their best efforts in reaching out to the organizations preferred by students.

- The Cell shall work towards connecting with the organization and signing MOUs with them on the behalf of HEI to establish long-term collaboration for providing internship.
- The Cell shall organize preparatory events throughout the year. Information regarding the sessions will be provided to the students via mail and other mediums. The Cell shall collate and share reference books, sample questions, mock test papers among students.
- The Cell shall facilitate the onboarding of students for Internships, through online or offline medium, in line with Organization's requirements.
- The Cell shall ensure protection of students in case of any offenses by the organizations.
 The Nodal Officer/TPO shall be the final arbiter on such matters.

Additional functions of the Internship Cell include arranging experts for student's personality development, improve communication skills, vocabulary, prepare students for resume preparation & email writing, group discussion, interview skills, aptitude training & practice tests, technical report writing, presentation skills, foreign languages proficiency etc.

The department-level Faculty Coordinators and student coordinators shall act as facilitators between HEI, recruiters and students. The team will be responsible for managing databases, facilitating and overseeing outreach, addressing Internship-related Q&As, understanding and reporting student preferences, and resolving queries with respect to the internships.

Additionally, a Mentor shall be identified by the Internship Cell or by each students through their network. The role of a Mentor shall be to provide professional/research guidance to the student during the internship. They shall also facilitate networking with other subject matter experts/professionals, which will enhance the internship experience and learning of the students.

The department-level Faculty Coordinator and Mentors will be nominated at the start of the academic year for each department. Student Coordinators will be elected by the students through the process laid down by the Nodal Officer/TPO. These Student Coordinators, upon satisfactory performance and contribution, shall be promoted to being Student Placement Coordinators in their later years of study.

2.3. Organization Outreach

The Cell, through the powers vested by Nodal Officer/TPO, shall reach out to the prospective companies in a formal and professional manner. The primary outreach shall be inclusive of following processes:

- Development of Internship Brochure soft copy as well as hard copy.
- Preparing list of potential recruiters and past recruiters
- Preferences mentioned by students in their Internship Undertaking

On these lines, the HEI is mandated to create Industry / academic linkages with organizations and institutions for establishing long-term partnership in recruiting interns. These linkages are to be made accessible on the University portal. The HEI shall further enable these potential recruiters to register on public platforms like AICTE for better visibility of opportunities across Maharashtra.

2.4. Data Management

The Cell shall maintain a uniform database for Internships at department-level and HEI level. The Cell shall have a restricted access to the database. It shall have detailed profiles of students, their contact details, prior education & experience, academic credentials, location / sectoral preferences, and internship status (companies shortlisted, awaiting response, internship offer, etc.). This database shall have a common skeletal framework and it shall be archived every academic year. Additionally, the data pertaining to Organization profiles shall be revised and updated with organization POCs and their coordinates.

3. Internship Guidelines for Students

3.1. Eligibility and Timeline

All the bonafide students enrolled in the HEI are eligible for internships, provided they have two or fewer backlogs at the start of the odd semester of the academic year. The HEI shall, at the start of each academic year, specify the timelines pertaining to undertakings, resume submission deadlines, resume proof-checking and verification, organizing outreach, and selection process.

3.2. Internship Application

 The Internship Cell shall proactively inform the students when internship opportunities are floated along with the nature of internship, compensation structure, work mode/location, etc.

- Interested students shall give their names to the department coordinators, who shall pass them on to the Assistant Coordinator with their resume.
- Once the resumes are submitted to the organizations, the selection process shall start.
 The Cell will assist companies in scheduling pre-placement talks, tests, GDs, Interviews.
- Students are to strictly adhere to the schedule such events.

3.3. Code of Conduct

- Each student is eligible to accept at most one Internship offer through the process. They would be deregistered from the process after receiving the offer.
- Any off-campus opportunities given to the students must be reported to the HEI for subsequent procedures of relieving to take place in time.
- Students are required to dress in formal clothing and footwear with a presentable persona throughout the selection process. Casual clothing will not be allowed during any part of the whole process.
- If any student has any grievances with respect to termination and/or any penal action ordered by concerned HOD, then such student can submit his appeal in writing to the Nodal Officer/TPO, who shall be the final arbitrator on such matters.
- After performing exceedingly well in the Internship, the student may be provided with a Pre-placement Offer (PPO). It needs to be accepted/ rejected by the student within the deadline as set forth by the organization. A student who accepts the PPO will be considered "placed" and de-registered from the Placement process. If a student rejects a PPO, they can appear for further placements with the cell without any restrictions.

3.4. Internship Evaluation

After completion of Internship, students are to prepare a comprehensive report highlighting their learning and takeaways during the internship period. The report shall be signed by the Internship Supervisor, Nodal Officer/TPO and Faculty Mentor.

The students are mandated to give a seminar based on the internship undertaken before an expert committee constituted by the concerned department, as per Performa for Evaluation of Internship (Appendix IX).

The internship shall be evaluated on the basis of performance, as reflected in the student log (Appendix V), Attendance record (Appendix VI), supervisor evaluation form (Appendix VII).

The evaluation structure will be as below:

		Marks distribution			
Sr. No.	Parameters of Assessment	UG students (2 credit course) for 25 Marks	UG students (2 credit course) for 50 Marks	PG students (4 credit course) for 100 Marks	
1	Quality and effectiveness of presentation (सादरीकरणाची गुणवत्ता आणि परिणामकारकता)	5	5	10	
2	Depth of knowledge and demonstrated skills (ज्ञानाची खोली आणि प्रात्यक्षिक कौशल्ये)	5	5	10	
3	Variety and relevance of learning experience (शिकण्याच्या अनुभवाची विविधता आणि प्रासंगिकता)	5	15	30	
4	Practical applications and relationships with concepts taught in the course (अभ्यासक्रमात शिकवलेल्या संकल्पनांशी व्यावहारिक अनुप्रयोग आणि संबंध)	₩.	5	10	
5	Internship Report (इंटर्नशिप रिपोर्ट)	5	10	20	
6	Attendance record, student log, supervisor evaluation (उपस्थितीची नोंद, विद्यार्थी लॉग, पर्यवेक्षक मूल्यमापन)	5	10	20	
	Total marks	25	50	100	

Seminar presentation will enable sharing knowledge & experience amongst students & teachers and build communication skills and confidence in students. The weightage given to the Internship evaluation shall be as per the discretion of the concerned HODs and Nodal Officer/TPO. The credits will be allocated on the basis of overall grade (above Pass) received by the students during the assessment.

4. Appendix

4.1. Appendix I: Internship Undertaking

1. Student Name:				
2. Current Address	6			
3. Residence Address				
4. Email id				
5. Mobile Nos.				
6. Aadhar				
7. PAN				
8. Overall GPA				
9. Mode of Interns	hip			
10. Internship Pret	ferences			
	Location		Core Area	Organization / Institute
Preference-1				
Preference-2				
Preference-3				
I confirm that I agre	ee with the	e terms, con	ditions, and requ	uirements of the Internship
Policy				
Student Signature:				
Date				
I confirm that the student has attended the internship orientation and has met all				
paperwork and process requirements to participate in the internship program, and				
has received approval from his/her mentor.				
Sign of Departmen	it Faculty (Coordinator		
Date				

4.2. Appendix II: Draft Resume Template

Name	
Contact Number and Email ID:	
Education	
HEI Name Degree / Specialization: CGPA:	Year
HEI Name: <bachelor's degree=""> Degree / Specialization: CGPA:</bachelor's>	Year
Internship / Work Experience	
Organization Project: Brief:	Year
Academic Experience	
Semester Project:	Year

- Emphasize accomplishments that are relevant to the field
- Be specific—omit unnecessary words and sentences
- Start your sentence with an action verb, not a passive one Use past-tense verbs to show what you have accomplished Quantify results as much as possible
- Use key words that will catch a recruiter's eye

Other Achievements and Personal Interests

- List other achievements also in reverse chronological order
- Leadership positions held outside of your formal work environment
- Personal interests and accomplishments that will distinguish you from other applicants
- Volunteer service/Social Work

Brief:

4.3.	Appendix III: Organizatio	n Outreach Le <hei head<="" letter="" th=""><th></th><th></th></hei>		
To,				
The (M	anager, HR)			
Subjec	t: Request forweeks inte	rnship of Studen	ts pursuing < >	
Dear S	ir,			
The HE	EI established in <year>, <hei></hei></year>	·, Maharashtra re	eflects the vision o	f leading industrialists
	lucationalists. Institute is accred			
	en recognized about it's over al			
In view	of the above, I request your g	ood self to allow	our following (no.	of students) students
for pra	ctical raining in your esteemed	organization. Kir	ndly accord your p	ermission and give at
least o	ne-week time for students to joi	n training after co	onfirmation.	
S.No.	Name	Roll no.	Year	Department
The res	sumes of these students are atta	ached with this le	etter. If vacancies e	xist, kindly do plan for
Intervie	ews for the students in above br	anches.		
A line o	of confirmation will be highly app	reciated.		
Yours	sincerely,			
Nodal (Officer/TPO			
<hei n<="" td=""><td>lame and Date></td><td></td><td></td><td></td></hei>	lame and Date>			

4.4. Appendix IV: Relieving Letter of Student

<HEI Letter Head>

10,				
The Ge	neral Manager (HR)			
Subject	: Relieving letter of student			
Dear Si	r,			
Kindly r	efer your letter/e-mail dated	on the al	bove cited subject	. As permitted by your
good se	elf the following students will un	dergo Industrial I	nternship in your e	esteemed organization
under y	our sole guidance and direction	า		
S.No.	Name	Roll no.	Year	Department

This training being an essential part of the curriculum, the following guidelines have been prescribed in the curriculum for the training. You are therefore, requested to please issue following guidelines to the concerned student mentor.

- Internship schedule may be prepared and a copy of the same may be sent to us.
- Each student is required to prepare Internship diary and report.
- Kindly check the Internship diary of the student daily.
- Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student's performance on the basis of grading i.e. Excellent, Very Good, Satisfactory and Non-Satisfactory on the below mentioned factors:

- · Attendance and general behavior
- Relation with workers and supervisors
- Initiative and efforts in learning
- Knowledge and skills improvement
- Contribution to the organization

The performance report may please be forwarded to the undersigned on completion of training in sealed envelope.

Your efforts in this regard will positively enhance knowledge and practical skills of the students, your cooperation will be highly appreciated, and we shall feel obliged.

Yours sincerely,

Nodal Officer/TPO < HEI Name and Date >

4.5. Appendix V: Student Diary (Log) Recording Format

Week	Task Assigned	Activities Performed	Key Learnings	Additional Remarks
		Periorified		iveillaiks

Signature of Industry Supervisor

4.6. Appendix VI: Attendance Sheet

<Organization Letter Head>

Name & Address of Organization	
N Children	
Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

Month and Year:

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1						
2						
3						
4						
5						
6						
7						
8						
9			1			
10		*				
11	9					
12						

- Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.
- Holidays should be marked in Red Ink in attendance column. Absent should be marked as 'A'
 in Red Ink.

Name and Signature with date of Internship Supervisor				
Name and Signature with date of Internship Supervisor	N 10' 1 10' 11	allete effetementales Co		
	Name and Signature with	date of internsion of	inervisor	

4.7. Appendix VII: Supervisor Evaluation of Intern

<Organization Letter Head>

Student Name:			_Date:	
Nork Supervisor:				
Organization:				
nternship Address:				
Dates of Internship: From			To	
Please evaluate intern by indicat	ting the freque	ncy with which	you observed	the following
pehaviors:				
Parameters	Needs	Satisfactory	Good	Excellent

Parameters	Needs	Satisfactory	Good	Excellent
	Improvement			
Behaviors				
Performs in a dependable				
manner				
Cooperates with co-workers				
and supervisors				
Shows interest in work				
Learns quickly				
Shows initiative				
Produces high quality work				
Accepts responsibility				
Accepts criticism				
Demonstrates organizational				
skills				
Uses technical knowledge and				
expertise				
Shows good judgment		9		
Demonstrates				
creativity/originality				
Analyzes problems effectively				

Is self-reliant		
Communicates well		
Writes effectively		
Has a professional attitude		
Gives a professional		
appearance		
Is punctual		
Uses time effectively		

Overall performance of student intern (circle one):
(Needs improvement / Satisfactory / Good / Excellent)
Additional comments, if any:
Signature of Industry supervisor
HR Manager

4.8. Appendix VIII: Student Feedback of Internship

(To be filled by Students after Internship completion)

Student Name:	Date:					
Industrial Supervisor:	Title:					
Supervisor Email:	Internship is:	Paid	Unpaid			
Organization:						
Internship Address:						
Faculty Coordinator:						
Dates of Internship: From	То					

Give a brief description of your internship work (title and tasks for which you were responsible): Was your internship experience related to your major area of study?

- Yes, to a large degree
- Yes, to a slight degree
- No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

This experience has:	Strongly	Agree	No	Disagree	Strongly
	Agree		opinion		Disagree
Given me the opportunity to explore a career field					
Allowed me to apply classroom theory to practice					
Helped me develop my decision-making and problem-solving skills					
Expanded my knowledge about the work world prior to permanent employment					10 to
Helped me develop my written and oral communication skills					
Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decision-making and action)					

ethical implications of the work involved Made it possible for me to be more confident in new
Made it possible for me to be
more confident in new
more confident in new
situations
Given me a chance to improve
my interpersonal skills
Helped me learn to handle
responsibility and use my time
wisely
Helped me discover new
aspects of myself that I didn't
know existed before
Helped me develop new
interests and abilities
Helped me clarify my career
goals
Provided me with contacts
which may lead to future
employment
Allowed me to acquire
information and/ or use
equipment not available at my
Institute

- In the Institute internship program, faculty members are expected to be mentors for students.
 Do you feel that your faculty coordinator served such a function? Why or why not?
- How well were you able to accomplish the initial goals, tasks and new skills that were set down in your learning contract? In what ways were you able to take a new direction or expand beyond your contract? Why were some goals not accomplished adequately?

•	In what areas did you most develop and improve?
•	What has been the most significant accomplishment or satisfying moment of your internship?
•	What did you dislike about the internship?
•	Considering your overall experience, how would you rate this internship? (Circle one)Satisfactory/ Good/ Excellent
•	Give suggestions as to how your internship experience could have been improved. (Could you have handled added responsibility? Would you have liked more discussions with your professor concerning your internship? Was closer supervision needed? Was more of an orientation required?)
	Signature of Student> Name, Roll number, Date>

4.9. Appendix IX: Performa for Evaluation of Internship by Institute <HEI Letter Head>

1. Name of Student 2. Mob. No,_____ 3. Roll No. _____ 4. Branch/Semester 5. Period of Training 6. Home Address with contact No._____ 7. Address of Training Site: ______ 8. Address of Training Providing Agency:_____ 9. Name/Designation of Training In- charge _____ 10. Type of Work 11. Date of Evaluation _____

12. Please rate the following:

Sr. No.	4.1101013			Marke di	Marks distribut			
INO.		UG students (2 credit course) for 25 marks		Marks distribution UG students (2 credit course) for 50 marks		PG students (4 credit course)		
4		Maximum Marks	Marks obtained	Maximum Marks	Marks obtained	Maximum Marks	Marks obtaine	
1	Quality and effectiveness of presentation (सादरीकरणाची गुणवत्ता आणि परिणामकारकता)	5		5		10		
2	Depth of knowledge and demonstrated skills (ज्ञानाची खोली आणि प्रात्यक्षिक कौशल्ये)	5		5		10		
3	Variety and relevance of learning experience (शिकण्याच्या अनुभवाची विविधता आणि प्रासंगिकता)	5		15		30		
17 (1)	Practical applications and relationships with concepts taught in the course (अभ्यासक्रमात शिकवलेल्या संकल्पनांशी व्यावहारिक अनुप्रयोग आणि संबंध)	-		5		10		
1	nternship Report (इंटर्नशिप रेपोर्ट)	5		10		20		
(3	Attendance record, student pg, supervisor evaluation उपस्थितीची नोंद विद्यार्थी ॉग, पर्यवेक्षक मूल्यमापन)	5		10	-	20		
	Total marks	25		50		100		

(उपस्थितीची नोंद विद्यार्थी	5	10	00	
लॉग, पर्यवेक्षक मूल्यमापन)			20	
Total marks	25	50	100	
Overall grade:				_
				20
Additional Remarks:				

Signature of Faculty Mentor

4.10. Appendix X: Student Resources: Internship Programs and Platforms

Government Internship Programs

- AICTE Internship: https://internship.aicte-india.org/
- NITI Ayog Internship: https://www.niti.gov.in/internship
- TULP Internship Program: https://smartcities.gov.in/The Urban Learning Internship Program
- Directorate General of Foreign Trade Internship program: https://www.dgft.gov.in/CP/?opt=intership-scheme
- National Commission for Scheduled Tribes Internship: https://ncst.nic.in/sites/default/files/2021/Internship/3677
- Corporate Affairs Ministry Internship program: https://www.mca.gov.in/bin/dms/getdocument?mds=aC%252B%252F82boz%252FD%2
 52FdHcFkAAJ0A%253D%253D&type=open
- Finance Ministry Internship program: https://dpe.gov.in/schemes/scheme-internship
- Women and Child Development Ministry Internship program: https://wcd.nic.in/sites/default/files/Internship%20Guideline.. 0.pdf
- Ministry of Culture Internship programs: https://nationalmuseumindia.gov.in/en/national-museum-internship-programme

Online Platforms for Internships:

- Internshala: https://internshala.com/
- LetsIntern: https://letsintern.in/
- Twenty19: http://twenty19.com.testednet.com/
- HelloIntern: https://hellointern.co/
- Freshersworld: https://www.freshersworld.com/
- Youth4work: https://www.youth4work.com/
- Freshersnow: https://www.freshersnow.com/internships-in-delhi/
- Zuno by Foundit: https://www.foundit.in/zuno/
- LinkedIn: https://www.linkedin.com/jobs/internship-jobs/?currentJobId=3647611763&originalSubdomain=in
- Well Found (earlier, AngelList Talent): https://wellfound.com/location/india
- Indeed: https://in.indeed.com/jobs?q=internships&l=&vjk=fd2d4f96a2564717
- Naukri.com: https://www.naukri.com/internship-jobs
- TimesJobs: https://www.timesjobs.com/jobs-by-roles/intern-jobs
- NGO Box: https://ngobox.org/job_listing.php
- CSR Box: https://csrbox.org/

(An Empowered Autonomous Institute)
B.Com Part -III, Semester -VI (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Accountancy –XIV (Advanced Accountancy Paper –III)
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcomes- After successful completion of this course students will be able to -		
1 Analyze and interpretation of financial statements.		
2 Understand the concept of accounting ratios and calculate accounting ratios.		
3 Demonstrate the estimation of working capital requirements.		
4	Practice to analyze the changes in financial position through funds flow statement	

Module	Content	Teaching Hrs.			
	Analysis of Financial Statements				
I	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis				
	Ratio Analysis				
II	Meaning, Advantages and Limitations of Accounting ratios. Classification of Ratios				
	Working Capital: Meaning, Significance and Determinants of Working				
III	Capital, Types of Working Capital, Estimation of Working Capital Requirements				
IV	Funds flow Statement - Meaning of Fund and Funds Flow Statement,	15			
IV	Preparation of Funds Flow Statement				

Learning Recourses				
1	Reference	 Advanced Cost Accounting - N K Prasad 		
	Books	2. Cost Accounting - Jain & Narang		
		3. Cost Accounting – Ravi M Kishore Taxman		
		4. Principles of Management Accounting - ManmohanGoyal		
		5. Management Accounting - I. M. Pandey		
		6. Cost & Management Accounting - Jain & Narang		
		7. Cost and Management Accounting M N AroraVikas Publication		
		8. Cost and Management Accounting T ThukaramRao		
		9. Fundamentals of Management Accounting- I M Pandey		
	10. Cost and Management Accounting- Horngreen and Datar and others			

(An Empowered Autonomous Institute)
B.Com Part -III, Semester -VI (NEP-1.0)

Group – A (MajorAccountancy minor Economics)

Accountancy –XIV (Advanced Accountancy Paper –III) Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	80 Marks	32 Marks
CIE (Continue Internal Examination)	20 Marks	08 Marks
Total	100 Marks	40 Marks

Internal Assessment

Online Unit Test	Skill Assessment :- /Presentation/ Assignment/	Total
	Oral / Group Discussion	
10 Marks	10 Marks	20 Marks

Written Examination

Total Marks: - 80

Duration: 3Hrs

Instructions:-

- 4. Question No.1 & 2 are Compulsory
- 5. Attempt any four questions from Q. No. 3 to 6
- 6. Use of Calculator is allowed

Question	Nature of Question	Marks
Question No.1	C) Choose Correct Alternatives (10 Marks) D) State True or False (06 Marks)	16
Question No.2	Short Answers (Any two out of three)	16
Question No.3	Practical Problem	16
Question No.4	Practical Problem	16
Question No.5	Practical Problem	16
Question No.6	Practical Problem	16
	Total	80

(An Empowered Autonomous Institute)
B.Com Part – III, Semester –VI (NEP-1.0)
Group – A (Major Accountancy minor Economics)
Business and Industrial Laws Paper –II
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Objectives:	ctives:
	To expose students to different amendments in Companies Act, 2013.
2.	To make students understand the role of Securities Exchange Board Of India, Different
	consumer redressal agencies under Consumer Protection Act 2019 and basic provisions of
	Competition Act, 2002.
3.	Expose students to the different modes of E- Commerce, Components of Intellectual Property
	Rights, Digital Signature and Cyber Crimes.
4.	Enable students to know different Negotiable Instruments and remedies available in case of any
	consequences to it.

Module	Syllabus
	Company Act, 2013 Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities
	Rights of Share holders, Company meetings and Resolutions Winding up of Company
2	Security Exchange Board of India Act-1992, Competition Act-2002. A) Security Exchange Board of India Act, 1992(SEBI)- Role, Powers and Functions of SEBI, Listing and Trading of Securities C) Competition Act, 2002- Objectives, Powers and duties of Competition Commission
	Rusiness Transactions and Cyber Laws

consequences and Remedies thereon.

Carning Resources

- 1. Corporate Law Bharat Law House Pvt. Ltd. New Delhi.
- 2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
- 3. Singh Avtar The Principles of Mercantile Law. Estem book company, Lukhnow,
 - 4. Kuchal M. C. Business Law, Vikas Publishing House, New Delhi.
- 5. Kapoor N. D. Business Law, Sultan Chand and Sons., New Delhi.

 - 6. Chandha P. R. Business Law, Galgotia, New Delhi. 7. Gulshan S. S. Mercantile Law, Excel Books New Delhi. 8. Bhulchandani S. Business Law, Himalaya Publishing House.
- 9. Business Law and Corporate Laws by Tulsian Tata Megraw Hill Publishing

Business and Industrial Law Paper-I & II NATURE OF QUESTION PAPER: Total Marks = 80 Time=3 hours Written Examination

Instructions-	i) Questions 1 & 2 are compulsory.		
	ii) Attempt any three questions from Q.No.3 to 6		
	ii) Figures to the right indicate fullmarks.		
Question	Nature of Question	Marks	
Question No1.	Select the correct alternatives	10	
	True or False	90	
Question No 2.	Write Short Answers(Any Two out of Three)	16	*
Question No 3.	Long Answer	16	
Question No 4,	Long Answer	16	
Question No 5.	Long Answer	16	
Ouestion No 6.	Long Answer	16	80
Internal Evaluation:	: Oral and Presentation		10
Test			10
	Grand Total		100

(An Empowered Autonomous Institute) B.Com Part -III, Semester -VI (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Accountancy -XIII Paper II (Cost Accounting)

Theory: 80 Marks Teaching Hours: 60 hrs Credit: 4 w.e.f. June 2025

Cou	Course Outcome-After Successful Completion of this course students will be able to-		
1	1 Understand the elements cost and prepare cost sheet.		
2	Understand the process costing and prepare process accounts.		
3	Determine the Service Cost in Transport Industry.		
4	Prepare statement of reconciliation of cost and financial accounts.		

Modul e	Content	Teaching hours
I	Introduction to Cost Accounting and Elements of Cost: Meaning, scope and	
	objectives of Cost Accounting, Methods of cost accounting, Elements of Cost-	15
	Classification of Cost, Cost Unit, Cost Centre, preparation of Cost Sheet.	
II	Process Costing: Introduction, Characteristics, Procedure of process costing,	
	Process Loss and Wastage- Normal loss and abnormal loss and their accounting	
	treatment, Abnormal Gain or Effectiveness, Output of a process is partly sold	15
	andpartly transferred to next process, Work in Progress (Equivalent Production)	
III	Service/Operating Costing: Meaning and Definition, Application of Service	
	Costing, Determination of Service Cost in Transport Industry.	15
IV	Reconciliation of Cost and Financial Accounts: Need for Reconciliation of	
	Cost and Financial Accounts, Preparation of statement of Reconciliation of Cost	15
	and Financial Accounts.	<u> </u>
	Reference Books:	(A)
	1. Cost Accounting- B. K. Bahar	
	2. Cost Accounting- Jain and Narang	
	3. Cost Accounting- S. N. Maheshwari	
	4. Cost Accounting (Problems and Solutions) Khanna, Pandey, Arora&Ahuja.	

(An Empowered Autonomous Institute)

B.Com Part -III, Semester -VI (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Accountancy -XIII Paper II (Cost Accounting)

Theory: 80 Marks Teaching Hours: 60 hrs Credit: 4

w.e.f. June 2025 Marking Scheme

Examination	Maximum Marks	Passing Marks
Continuous Assessment (Written Examination)	80	32
Continuous Internal Evaluation (Internal Examination)	20	08
Total	80	40

I. Internal Assessment: 20 Marks

Online Unit Test-	Skill Assessment- 10 Marks	Total	
10 Marks	1. Presentation/Assignment	Marks- 20	
	2. Role Play		
	3. Group Discussion		

NATURE OF QUESTION PAPER

Instructions: - 1. Question No 1 and 2 is Compulsory.

2. Attempt any Three Questions form Question No 3 to 6.

3. Use of Calculator is allowed.

Duration: 3 Hours Total Marks: 80

Question	Nature of Question	Marks
Question No.1	A) Choose Correct Alternatives (10 Marks)	16
	B) State True or False (6 Marks)	10
Question No. 2	Short Answer Questions (Any Two out of Three)	16
Question No. 3	Practical Problem	16
Question No. 4	Practical Problem	16
Question No. 5	Practical Problem	16
Question No. 6	Practical Problem	16

Total 80

3

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(An Empowered Autonomous Institute) B.Com Part – III, Semester –VI (NEP-1.0)

Group – A (Major Accountancy minor Economics)

Advanced Accountancy (Taxation) - Paper IV
Theory: 80 Marks Teaching Hours: 60 Credit: 4
w.e.f. June 2025

Course Outcomes:-			
1.	To demonstrate concept of Basics of Income Tax.		
2	To analyze and solve the problems of Salaries, House Property, Business or Profession of Income.		
3.	To compute Taxable Income of Individual.		
4.	To outline of the Goods and Service Tax.		

Module	Content	Teaching Hrs.
I	Basics of Income Tax: Definitions, Residence and Tax Liability.	15
II	Exemptions and Deductions: Exempted Incomes u/s 10 &	15
	Deductions under Chapter VIA applicable to individuals.	
III	Heads of Income: Salaries, House Property, Business or	15
	Profession, Capital gains, other sources, Computation of Total	
	Taxable income from Salary, House Property, Business or	
	Profession.	
IV	Introduction to GST (Goods and Services Tax):	15
	Concept and features of Indirect taxes, Evolution of GST in	
	India, Concept and features of GST, Need of GST in India,	
	Framework OF GST as introduced in India, Benefits of GST and	
	challenges in implementing GST.	

Learning Recourses		ė
Reference Books	Students Guide to Income Tax - Taxman	
	2. Income Tax Law & Practice – V. K. Singhania	Sec. 1
	3. Income Tax Law & Practice - Prasad Bhagwati	100
	4. Income Tax Law & Practice – H. C. Meharotra	
	5. Income Tax Law & Practice – Dinkar Pagare	
	6. Direct Tax – Taxman	
	7. Sanjeev Saxena – Law related to GST	
	8. B. Vishwanathan, Goods and Service Tax in India	
	9. Basic of GST - Taxman	

NATURE OF QUESTION PAPER

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	80 Marks	32 Marks
CIE (Continue Internal Examination)	20 Marks	08 Marks
Total	100 Marks	40 Marks

Internal Assessment

Written Examination

Total Marks: - 80

Duration: 3 Hrs

Instructions:-

- 4. Question No.1 & 2 are Compulsory
- 5. Attempt any four questions from Q. No. 3 to 6
- 6. Use of Calculator is allowed

Question	Nature of Question		Marks	
Question No.1	C) Choose Correct Alternatives	(10 Marks)	16	
a	D) State True or False	(06 Marks)	10	
Question No.2	Short Answers (Any two out of three	ee)	16	
Question No.3	Practical Problem		16	
Question No.4	Practical Problem		16	
Question No.5	Practical Problem		16	
Question No.6	Practical Problem		16	
		Total	80	



"Dissemination of Education for Knowledge, Science and Culture"

-Shikshanmaharshi Dr. Bapuji Salunkhe





(Affiliated to Shivaji University, Kolhapur)



Field Projects

(for B.A., B.Com., B.Sc. and all Non-AICTE professional UG degree courses)

(apply to academic session 2023-24 onwards)

In order to effectively implement Field Project activities in the departments of this college, a NEP-2020 Implementation Cell was formed as follows to prepare the policy document.

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Sr. No.	Name of Faculty	Designation	Signature	
NEP-2020 Implementation Cell				
1	Dr. R. R. Kumbhar	Chairman Principal, Vivekanand College, Kolhapur (Empowered Autonomous)		
2	Dr. Shruti Joshi	Member IQAC Co-ordinator		
3	Dr. C. B. Patil	Nodal Officer NEP-2020		
4	Mr. S. P. Thorat	Member Senior Faculty		
5	Dr. A. S. Kumbhar	Member Dean, Science		
6	Dr. S. R. Kattimani	Member Dean, Arts		
7	Mr. Sunny Kale	Member Dean, Commerce		
8	Dr. Rajashree Y. Patil	Member Dean, Professional Courses		
9	Dr. G. J. Navathe	Member CoE		
10	Dr. D. R. Tupe	Member Dy. CoE		
11	Dr. S. S. Ankushrao	Member Staff Secretary, Science		
12	Dr. K. S. Patil	Member Staff Secretary, Arts & Commerce		

The said committee has prepared a report on the Field Project activity policy to be implemented in the departments of this college after studying the Field Project activity guidelines and procedures received from the University Grants Commission and the Department of Higher and Technical Education of the Government of Maharashtra. The draft of the said policy is attached herewith.

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur (Empowered Autonomous)

Policy: Field Projects

1. Introduction:

Field projects involve going out into the real world, collecting data, conducting research, or implementing solutions to actual problems faced by communities or organizations.

The significance of the field project can be appreciated from the fact that it is an opportunity for the students to put into practice the knowledge gained during the entire first and second year. It will help to observe how the principles and concepts are practiced in the workplace. Field project will provide possible opportunities to learn, understand and sharpen the real time technical / managerial skills required at the job / project and will give exposure to the current technological developments relevant to the subject area of training.

The experience gained from the field project will be used in classroom discussions. It will also help the students to identify their areas of interest and various career prospects which will help them to get prepared accordingly.

2. Objectives:

1) To connect to real-world issues

2) To enhance skills from problem-solving

3) To boost skills from communication and teamwork

3. Framework of Field Project:

1) The course shall be compulsory for academic programmes across faculty and disciplines in the college. It shall be incorporated in the course structure as per the decision of the academic dean of the discipline and subject to approval by the Academic Council of the college.

2) Participation of students in Field Project shall earn those credits and it shall be integrated into their evaluation.

Credit structure

1) **Field Project** shall be for 2 credit, i.e. 45 hours. 1 credit shall be reserved for Classroom (15 hours) and 1 credit (30 hours) for Field Engagement. It shall be compulsory for all students.

4. Evaluation

- 1) The evaluation structure of Field Project shall be decided discipline wise and approved by the Academic Council.
- 2) The students shall submit project report of their Field Project at the end of the course individually or in group.
- 3) Students shall be assessed by the departments at departmental level on the basis of project reports and/or level and skill of engagement by each student. The departments shall submit marks to the Examination Centre.

The evaluation structure will be as below:

Sr. Parameters		Marks distribution	
No.		UG students	UG students
		(2 credit course)	(2 credit course)
		For 25 Marks	For 50 Marks
1	Problem finding (समस्या शोधणे)	3	. 5
2	data collection (डेटा संग्रह)	3	5
	implementing solutions to actual		
3	problems (वास्तविक समस्यांवर उपाय	10	20
	योजना राबवणे)		
	Quality and effectiveness of		
4	presentation (सादरीकरणाची ग्णवत्ता आणि	5	10
	परिणामकारकता)		
5	Field Project Report (क्षेत्र प्रकल्प अहवाल)	4	10
	Total marks	25	50

5. Recommended category wise Field Project activities

Science

- 1. Monitor local water quality and assess pollution sources
- 2. Analyze plant diversity and its impact on soil health
- 3. Conduct surveys to understand human-wildlife interactions
- 4. Track climate change effects on specific ecosystems
- 5. Develop sustainable waste management solutions for rural communities
- 6. Astrophysics and Cosmic Phenomena
- 7. Quantum Mechanics and Applications
- 8. Photonics and Laser Technology

Electronic Science:

- 1. Wireless Power Transfer for Electric Vehicles
- 2. Smart Home Automation System Using IoT
- 3. Smart Agriculture System with IoT Integration
- 4. Automated Traffic Signal Controller with Real-Time Adjustment
- 5. Design of a Smart Helmet for Accident Detection
- 6. Robotics and Artificial Intelligence in Science

Chemical Science:

- 1. Green Chemistry and Sustainable Synthesis
- 2. Polymer Science and Material Design
- 3. Chemical Process Optimization
- 4. Analytical Chemistry and Instrumentation
- 5. Biochemical Engineering and Biotechnology
- 6. Chemical Safety and Hazard Assessment
- 7. Environmental Chemistry and Analysis

Computer Science and Information Technology:

- 1. Machine Learning and Deep Learning Applications
- 2. Block chain and Crypto currency Technologies
- 3. Artificial Intelligence and Robotics
- 4. Cyber security and Network Defense
- 5. Big Data Analytics and Data Science
- 6. Cloud Computing and Distributed Systems
- 7. Computer Vision and Image Processing

Mathematics and Statistics:

- 1. Number Theory and Cryptography
- 2. Statistical Analysis and Data Modeling
- 3. Differential Equations and Mathematical Modeling
- 4. Graph Theory and Network Analysis
- 5. Mathematical Logic and Set Theory
- 6. Probability Theory and Stochastic Processes
- 7. Geometry and Topology
- 8. Mathematics in Finance and Actuarial Science

Biological Sciences:

- 1. Biodiversity Conservation and Ecosystem Management
- 2. Microbiome Analysis and Human Health
- 3. Drug Discovery and Pharmacological Studies
- 4. Molecular Biology and Genetic Engineering
- 5. Cancer Biology and Targeted Therapies
- 6. Neuroscience and Brain Mapping
- 7. Climate Change Adaptation in Plants

Biotechnology:

- 1. Biopharmaceutical Production and Quality Control
- 2. Cell Culture and Tissue Engineering
- 3. Bioinformatics and Computational Biology
- 4. Biological Data Mining and Genomics
- 5. Biotechnology in Agriculture and Food Production

Environmental and Earth Sciences:

- 1. Climate Change Mitigation and Adaptation
- 2. Natural Resource Management and Sustainability
- 3. Geospatial Analysis and GIS Applications
- 4. Soil and Water Quality Assessment
- 5. Ecological Modeling and Conservation
- 6. Oceanography and Marine Biology
- 7. Atmospheric Chemistry and Air Quality
- 8. Hydrology and Watershed Management

Social Sciences

- 1. Assess access to education and propose improvements in underprivileged areas.
- 2. Document cultural traditions and practices facing preservation challenges.
- 3. Analyze the impact of social media on mental health in specific communities.
- 4. Evaluate the effectiveness of government programs for poverty reduction.
- 5. Explore economic opportunities and challenges in developing regions.

Business & Technology

- 1. Research consumer preferences and behaviors in emerging markets.
- 2. Analyze the impact of new technologies on specific industries or communities.
- 3. Develop digital solutions to improve healthcare access in underserved areas.
- 4. Assess the effectiveness of marketing campaigns for local businesses.
- 5. Evaluate the feasibility of renewable energy implementation in specific regions.

Arts & Humanities

- 1. Conduct oral history interviews to document personal experiences.
- 2. Preserve and restore historical landmarks or cultural artifacts.
- 3. Develop educational programs using local arts and heritage.
- 4. Analyze the impact of globalization on cultural identity.
- 5. Analyze the impact of tourism on local culture and environment.
- 6. Create a documentary film highlighting a local issue or story.

Policy: Field Projects