



Karmaveer Bhaurao Patil University, Satara
(A State Public University Est. u/s 3(6) of MPUA 2016)
Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

Board of Studies in Accountancy

Programme: B.Com. (Accountancy)	Semester - V
Type : VSC	Marks: 50
Credits : 2	From: A. Y. 2026-27
Name of the Course: Practical on Income Tax	

Course Objectives:

- 1) To develop skills among the students for filling various application forms under Income Tax Act.
- 2) To familiarize the students with the filling of ITR-4.

Course Outcomes:

- 1) Students can fill up PAN, TAN application form and Income Tax Challan in offline mode.
- 2) Students can compute presumptive income and prepare ITR-4.

Module	Title and Contents	Hrs
Module -1:	Forms under Income Tax 1.1 PAN Application Form 1.2 TAN Application Form 1.3 Income Tax Challan No.280N 1.4 Income Tax Challan No. 281N	15
Module -2:	Presumptive Tax and other forms 2.1 ITR -4 Presumptive Business Income Tax Return - Section 58 2.2 TDS on Interest Income 2.3 TDS on Professional Fees 2.4 TDS on Payment to Contractors	15

Reference Books:

1. Singhanian V.K. (2025-26, 72nd Edition): Students Guide to Income tax Including GST, Taxmann Publication
2. Mehrotra H.C. & Goyal S.P. (2025-26, 67th Edition): Income Tax Law & Accounts, Sahitya Bhawan Publication
3. Ravi Chhawchharia (Nov. 2025, 9th Edition): Direct Tax laws & International Taxation, Taxmann Publication
4. Ahuja & Gupta (2025-26, 47th Revised Edition): Practical Approach to Direct & Indirect Taxes, Commercial Law Publication
5. Ahuja & Gupta (2025-26, 53rd Edition): Systematic Approach to Income Tax, Commercial Law Publishers (India) Pvt. Ltd.

Evaluation Pattern:

Total Marks: 50

Internal Continuous Evaluation:

Project Report 30 Marks

End Semester Examination:

Viva-Voce 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	30	20	50
Min. Marks for Passing	12	08	20



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Board of Studies in Accountancy

Programme: B.Com (Accountancy)

Semester - V

Type : FP

Marks: 50

Credits : 2

From: A. Y. 2026-27

Name of the Course: Field Project on Accountancy (FP)

Course Objectives:

- 1) To aware the student about basics of research
- 2) To familiarize the students with methods of data collection
- 3) To develop analytical and critical thinking skills among students

Course Outcomes:

- 1) Students can formulate an outline of research project
- 2) Students can assemble the data required for field project
- 3) Students can interpret the data and can prepare project report

Module	Title and Contents	Hrs
Module -1:	Design of Project Report 1.1 Meaning and Concept 1.2 Design Strategy 1.3 Types of Research Design 1.4 Principles of Experimental Design	07
Module -2:	Sources and Collection of Data 2.1 Types of Data – Primary Data & Secondary Data 2.2 Sampling (Probability & Non Probability) 2.3 Observation 2.4 Interviews	08
Module -3:	Analysis & Interpretation of Data 3.1 Classification and Tabulation of Data 3.2 Analysis of Collected Data with various tools 3.3 Presentation of Data 3.4 Preparation of Project Report	15

Evaluation Pattern:

Total Marks: 50

Internal Continuous Evaluation:

Project Report 30 Marks

End Semester Examination:

Viva-Voce 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	30	20	50
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Board of Studies in Accountancy

Programme: B.Com. (Accountancy)

Semester - V

Type: Major

Marks: 100

Credits: 4

From: A. Y. 2026-27

Name of the Course: Accountancy (Fundamentals of Auditing) P – VIII

Course Objectives:

- 1) To get an insight about the basics of auditing.
- 2) To aware the students with tools and techniques of auditing.
- 3) To acquaint student with the audit procedure adopted in various organizations.
- 4) To familiarize students with different types of audit report.

Course Outcomes:

- 1) Students can understand the basics of auditing.
- 2) Students can recognize the different tools and techniques of auditing.
- 3) Students can formulate audit plan of various organizations.
- 4) Students can prepare different types of audit reports.

Module	Title and Contents	Hrs
Module -1:	<p>Introduction to Auditing</p> <p>1.1 Auditing: Meaning, Definitions, Objectives, Scope, Features and Basic Principles</p> <p>1.2 Advantages and Limitations of Auditing, Difference between Accounting and Auditing</p> <p>1.3 Types of Audit</p> <p>1.4 Internal Check: Objectives & Importance</p>	15
Module -2:	<p>Vouching, Verification, Valuation and Investigation</p> <p>2.1 Vouching - Meaning, Objectives and Importance, Vouching of Cash transactions, Credit Purchase and Credit Sales</p> <p>2.2 Verification - Meaning, Objectives, Importance, Verification of Assets and Liabilities</p> <p>2.3 Valuation - Meaning and Basis, Valuation of Fixed and Current Assets, Difference between Verification and Valuation</p> <p>2.4 Investigation - Meaning and Objectives, Difference between Auditing and Investigation</p>	15
Module -3:	<p>Audit of Various Organizations</p> <p>3.1 Audit of Banks: Introduction, Internal Control System of Banks and Special Points in Audit of Banks</p> <p>3.2 Audit of Co-operative Societies: Qualification, Appointment, Special Points in Audit of Co-operative Societies</p> <p>3.3 Audit of Charitable Societies: Introduction, Need and Special Points in Audit of Charitable Societies</p> <p>3.4 Audit of Nursing Homes: Introduction, Nature and Special Points in Audit of Nursing Homes</p>	15

Module -4:	Company Audit	15
	4.1 Qualification, Disqualification, Appointment and Reappointment of an Auditor	
	4.2 Removal, Remuneration, Rights and Duties of an Auditor	
	4.3 Audit Report: Meaning, Importance, Contents and Essential Qualities	
	4.4 Types of Audit Report: Clean & Qualified	

Note: - Language of Answer should be English.

Reference Books:-

1. Pankaj Garg (2020, 6th Edition): Advanced Auditing and Professional Ethics, Taxman Publication, New Delhi.
2. N. S. Zad (June 2019, 7th Edition): Company Accounts and Auditing Practices, Taxman Publication, New Delhi.
3. Biswa Mohana Jena & Sanjay Satapathy (2019, 2nd Edition): Principles and Practices of Auditing, Himalaya Publishing House, Mumbai.
4. Meera Govindaraj (2019, 6th Edition): Auditing, Nirali Prakashan, Pune
5. R. G. Saxena (2018, 7th Edition): Principles and Practices of Auditing, Himalaya Publishing House, Mumbai.
6. Ravinder Kumar & Virender Sharma (August 2016, 7th Edition): Auditing Principles and Practices, PHI Learning Pvt. Ltd. Delhi.
7. S. K. Basu (2009, 1st Edition): Fundamentals of Auditing, Pearson Publication, Noida.
8. R. N. Sengupta (2003, 11th Edition): Practical Guide to Auditing, New Central Book Agency (P) Ltd. Kolkatta.

Evaluation Pattern:

Total Marks: 100

<p>Internal Continuous Evaluation: 40 Marks</p> <p>1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks</p> <p style="text-align: center;">Criteria of Passing</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Particulars</th> <th style="width: 10%;">ICE</th> <th style="width: 10%;">ESE</th> <th style="width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>Total Marks</td> <td style="text-align: center;">40</td> <td style="text-align: center;">60</td> <td style="text-align: center;">100</td> </tr> <tr> <td>Min. Marks for Passing</td> <td style="text-align: center;">16</td> <td style="text-align: center;">24</td> <td style="text-align: center;">40</td> </tr> </tbody> </table>	Particulars	ICE	ESE	Total	Total Marks	40	60	100	Min. Marks for Passing	16	24	40	<p>End Semester Examination: 60 Marks Duration – 2 Hours and 30 Minutes</p> <p>Instructions:</p> <p>1) Que. No. 1 to Que. No. 2 are Compulsory. 2) Attempt any 3 Que. From Que. No. 3 to Que. No. 6</p> <p>Que.1 A. Multiple Choice Questions (6 Marks) B. Fill in the Blanks (6 Marks)</p> <p>Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)</p> <p>Que.3 Essay Type Question (12 Marks)</p> <p>Que.4 Essay Type Question (12 Marks)</p> <p>Que.5 Essay Type Question (12 Marks)</p> <p>Que.6 Essay Type Question (12 Marks)</p>
Particulars	ICE	ESE	Total										
Total Marks	40	60	100										
Min. Marks for Passing	16	24	40										



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Programme: B.Com. (Accountancy)

Semester - V

Type : Major

Marks: 100

Credits : 4

From: A. Y. 2026-27

Name of the Course: Accountancy (Income Tax) Paper – VII

Course Objectives:

- 1) To get an insight about the basic concepts of income-tax.
- 2) To develop computing skills regarding computation of income from salary.
- 3) To aware the students with the computation of annual value of house property.
- 4) To familiarize the students with the admissible incomes and expenses of business and profession.

Course Outcomes:

- 1) Students can understand the basics of Income Tax.
- 2) Students can compute taxable income from salary.
- 3) Students can determine the annual value of different types of house properties.
- 4) Students can identify the admissible incomes and expenses of business and profession.

Module	Title and Contents	Hrs
Module -1:	Introduction to Income Tax Act 1.1 Important Definitions under Income Tax Act 1.2 Residential Status and Tax Liability 1.3 Incomes which do not form part of Total Income 1.4 Introduction to Direct Tax Code (DTC)	15
Module -2:	Income from Salaries 2.1 Meaning and Features of Salary 2.2 Allowances & Perquisites: Meaning & Types 2.3 Deductions from Gross Salary u/s 19 2.4 Computation of Taxable Income from Salary	15
Module -3:	Income from House Property 3.1 Introduction of Basic Terminologies 3.2 Determination of Annual Value 3.3 Deductions u/s 22 3.4 Computation of Income from House Property	15
Module -4:	Profits and Gains of Business or Profession 4.1 Meaning of Business and Profession 4.2 Admissible Deductions 4.3 Computation of Income of Business 4.4 Computation of Income from Profession	15

Reference Books:

1. Singhania V.K. (2025-26, 72nd Edition): Students Guide to Income tax Including GST, Taxmann Publication
2. Mehrotra H.C. & Goyal S.P. (2025-26, 67th Edition): Income Tax Law & Accounts, Sahitya Bhawan Publication
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Evaluation Pattern:**Total Marks: 100****Internal Continuous Evaluation:
40 Marks**

- 1) Group Discussion / Interview / Seminar / Project Work / Unit Test - 20 Marks
- 2) Field Visit / Quiz / Assignment / Study Tour / Practical Work - 20 Marks

Criteria of Passing

Particulars	ICE	ESE	Total
Total Marks	40	60	100
Min. Marks for Passing	16	24	40

End Semester Examination: 60 Marks

Duration – 2 Hrs. 30 Min.

Instructions:

- 1) Que. No.1 to Que. No. 3 are Compulsory.
 - 2) Attempt any 2 Que. From Que. No. 4 to Que. No. 6
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- Que.1 A. Multiple Choice Questions (6 Marks)
B. Fill in the Blanks (6 Marks)
- Que.2 Write Short Notes (Any 2 out of 3) (12 Marks)
- Que.3 Essay Type Question (12 Marks)
Or
Essay Type Question
- Que.4 Practical Problem (12 Marks)
Que.5 Practical Problem (12 Marks)
Que.6 Practical Problem (12 Marks)