



# 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 -VI**

**Type: Major**

**Marks: 100**

**Credits: 4**

**From: A. Y. 2026-27**

**Name of the Course: Accountancy (Goods and Services Tax) Paper IX**

#### Course Objectives:

- 1) To introduce students with Goods and Services Tax
- 2) To familiarize students with structure of GST.
- 3) To aware the students about levy and collection of tax.
- 4) To acquaint students with taxable events under GST.

#### Course Outcomes:

- 1) Students can know about concept of GST.
- 2) Students can differentiate between CGST, SGST & IGST
- 3) Students can compute tax liability under GST.
- 4) Students can determine the value of supply under GST.

Module	Title and Contents	Hrs.
<b>Module -1:</b>	<b>Introduction to Goods and Services Tax</b> 1.1 Evolution of GST in India 1.2 Meaning & Definition 1.3 Need and Features of GST 1.4 Advantages and Disadvantages of GST	15
<b>Module -2:</b>	<b>GST Structure and Terminologies</b> 2.1 GST Framework in India 2.2 Relevant definitions under GST Act 2.3 Components of GST – CGST, SGST, IGST& UTGST 2.4 Journal Entries	15
<b>Module -3:</b>	<b>Levy and Collection of Tax</b> 3.1 Taxability under GST 3.2 Types of Supply – Inter State and Intra State, Composite and Mixed 3.3 Composition Levy in GST – Provisions, Composition and Conditions 3.4 Computation of Taxable Service and GST Liability	15
<b>Module -4:</b>	<b>Supply under Goods and Services Tax</b> 4.1 Introduction and Meaning 4.2 Scope and Nature of Supply 4.3 Place of Supply – Relevant definitions, Supply of goods other than import/export and computation 4.4 Value of Supply - Transaction value and Determinants of value of supply and computation	15

**Reference Books:-**

1. Late Shri Vijay Singavi, Dr. Sanjay Sonawane (2025). Direct & Indirect Taxation (GST Act), Sheth Publishers Pvt.Ltd.
2. Dr. Anil Kumar Swain (2025). GST- Concepts and Applications, Himalaya Publishing House
3. Dr. Vinod K. Singhanian (2025). Students Guide to GST & Customs Law, Taxmann Publication
4. Dr. P.M. Herekar (2024).A Simple Approach to Income Tax A.Y- 2024-2025, Phadke Prakashan, Kolhapur
5. CA Raj K. Agrawal (2019). GST Paper 4 : Taxation, Taxmann Publication
6. Ms. Shilpi Sahi (2019). Goods and Services Tax (GST)& Customs Law, Cengage

**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)



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### Board of Studies in Accountancy

**Programme: B.Com. (Accountancy)**

**Semester -VI**

**Type: Major**

**Marks: 100**

**Credits: 4**

**From: A. Y. 2026-27**

**Name of the Course: Accountancy (Accounting for Service Sector) Paper –X**

#### Course Objectives:

- 1) To introduce the students with the preparation of final accounts of banks.
- 2) To impart knowledge as related to hotel business.
- 3) To develop computing skills among students as related to insurance claim.
- 4) To acquaint the students with the farm accounting and enterprise resource planning.

#### Course Outcomes:

- 1) Students can prepare bank final account.
- 2) Students can able to prepare final accounts of hotel business.
- 3) Students can apply the procedure of insurance claim.
- 4) Students can familiarize with the farm accounting and enterprise resource planning.

Module	Title and Contents	Hrs
<b>Module -1:</b>	<b>Bank Final Accounts</b> 1.1 Meaning, Definitions, and Principles of the Banking Business 1.2 Functions and Restrictions on the Banking Business 1.3 Preparation of Profit and Loss Account in Vertical Format only 1.4 Preparation of Balance Sheet in Vertical Format only	15
<b>Module -2:</b>	<b>Accounting of Service Industry (Hotel Industry)</b> 2.1 Introduction and Significance of Hotel Accounting 2.2 Visitors Ledger Book 2.3 Fixation of Room Rate 2.4 Preparation of Final Accounts of Hotel Business	15
<b>Module -3:</b>	<b>Insurance Claim</b> 3.1 Introduction and Importance of Fire Insurance 3.2 Types of Losses under Fire Insurance 3.3 Computation Loss of Stock and Amount of Claim 3.4 Computation of Loss of Profits (Consequential Loss) and Amount of Claim	15
<b>Module -4:</b>	<b>Farm Accounting and Introduction to Enterprise Resource Planning (ERP)</b> 4.1 Objectives and Characteristics of Farm Accounting 4.2 Preparation of Accounts as related to Farm Business 4.3 ERP - Introduction, Advantages and Disadvantages 4.4 Types of ERP Reports, Analysis of selected (Profit and Loss Account, Balance Sheet, and Cash Flow) Reports	15

**Reference Books:-**

1. S. P. Jain & K. L. Narang (2013), Advanced Accountancy, (Principles of Accounting Vol. I), Kalyani Publishers, New Delhi.
2. Dr. M. A. Arulanandam & Dr. K. S. Raman (2019). Advanced Accountancy, Mumbai;
3. Himalaya Publishing House.
4. R. L. Gupta & M. Radhaswamy (2011). Advanced Accountancy, New Delhi; Sultan Chand & Sons.
5. S. N. Maheshwari & S. K. Maheshwari (2007). Advanced Accountancy, New Delhi; Vikas Publishing House Pvt. Ltd.
6. KR. Paul (2006). Accountancy, Kolkata; New Central Book Agency (P.) Ltd.
7. S. P. Iyengar (2005). Advanced Accountancy, New Delhi, Sultan Chand & Sons.

**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)



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## Faculty of Commerce and Management

Dhananjayrao Gadgil College of Commerce, Satara

### Board of Studies in Accountancy

**Programme: B.Com (Accountancy)**

**Semester - VI**

**Type: OJT**

**Marks: 100**

**Credits: 4**

**From: A. Y. 2026-27**

**Name of the Course: On Job Training in Accountancy (OJT)**

#### Course Objectives:

- 1) Align classroom learnings with workplace outcomes
- 2) Provide students with real-world work experience and align their expectations with job demands

#### Course Outcomes:

- 1) Students are able to impart practical knowledge in the area of Accounting, Taxation and Audit
- 2) Students are able to introduce with practical knowledge in the fields of Accounting, Taxation & Audit field

Sr. No.	Particulars	Marks	Remark
1	<ul style="list-style-type: none"> <li>60 Hours of On Job Training in Accountancy</li> <li>External (OJT Supervisor, for instance)</li> </ul>	40	Certificate of compliance should submit to college
2	<ul style="list-style-type: none"> <li>Department Mentor</li> <li>Viva-voce will be conducted by college</li> </ul>	60	<ul style="list-style-type: none"> <li>Weekly Evaluation</li> <li>Viva- Voce</li> </ul>

OJT is mandatory to all students in CA/CS/CMA/Tax Practitioners /Corporate offices to gain practical knowledge of Accounting, Taxation & Auditing.

Internal marks to be given by college and external marks to be given by CA/CS /CMA/ Tax Practitioners /Corporates as per the preference of students.

**Note :- Submission of On Job Training Certificate is mandatory for award of final degree of B.Com.(Accountancy)**

#### Evaluation Pattern:


**Total Marks: 100**

#### Evaluation Grid for the Assessment:

External (OJT Supervisor, for instance)	Completion of Hours	Quality/ Performance	Punctuality/ Regularity	Total
	<b>15</b>	<b>10</b>	<b>15</b>	<b>40</b>
Department Mentor	Weekly Reporting	Written Report	Viva-Voce / Presentation	
	<b>10</b>	<b>20</b>	<b>30</b>	<b>60</b>
<b>Total</b>				<b>100</b>

#### Criteria of Passing

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

	<b>Karmaveer Bhaurao Patil University, Satara</b> (A State Public University Est. u/s 3(6) of MPUA 2016) <b>Faculty of Commerce and Management</b>	
	Dhananjayrao Gadgil College of Commerce, Satara	
	<b>Board of Studies in Accountancy</b>	
	<b>Programme:</b> B.Com. ( Accountancy)	<b>Semester – VI</b>
	<b>Type:</b> IKS	<b>Marks: 50</b>
	<b>Credits:</b> 2	<b>From: A. Y. 2026-27</b>
	<b>Name of the Course: Indian Knowledge System in Accountancy</b> ( Ancient Indian Accounting)	

**Course Objectives:**

- 1) To understand the Ancient Indian Accounting.
- 2) To understand the recent changes related to technology in Accounting.

**Course Outcomes:**

- 1) Students can understand the development of Accounting process.
- 2) Students are cope up with the recent technology in the Accounting

Module	Title and Contents	Hrs
<b>Module -1:</b>	<b>Unit:-1 Introduction to Ancient Indian Accounting</b> 1.1 Ancient Indian Accounting -: Introduction, Meaning 1.2 First Accountant as a Chitragupta in An Ancient India 1.3 Book Keeping Systems and Accounting Terms in Ancient India 1.4 Contribution of Arya Chanakya in Accounting and Auditing in Ancient India	15
<b>Module -2:</b>	<b>Recent Development in Accounting</b> 2.1 Evaluation of Accounting 2.2 Automation Process in Accounting -: Meaning ,Benefits ,Challenges, Robotic Process Automation 2.3 Cloud Computing -: Meaning, Common Applications in Cloud Computing , Benefits ,Challenges 2.4 The Future of Technology in Accounting -: Blockchain and AI in Accounting	15

Reference -:

- 1) Bhave H.A. (2015) Kautilya's arthshastra ,Sarita Prakashan,Pune .
- 2) Chaurasia R.S. (2020) History of the Marathas , Atlantic Prakashan, Delhi.
- 3) Kulkarni Rupali (2019) Histroy of the Marathas ,Nirali Prakashan,Pune .
- 4) Dr. M.P. Pandey (2015) Ancient Indian Accounting Systems, Himalaya Publishing House
- 5) Dr. S. Chakraborty & Dr. A. Gupta (2012), History of Accounting Thought in India, New Age International Publishers.
- 6) Dr. Vandana Shiva (2012), Sustainable Development and Indian Knowledge Systems, Zed Books.

7) Prof. D. Sengupta (2013), Accounting History: An Indian Perspective, Oxford University Press India.

### Examination Pattern

<b>A) Internal Evaluation –</b>	<b>20 Marks</b>
1. Unit Test	10 Marks
2. Group Discussion/ Seminars / Interview	5 Marks
3. Practical Work / Field Visit	5 Marks

**B) Theory Examination– 30 Marks for each semester and paper of 1.30 hrs. Each.**

### Nature of Question Paper

**B. Com. Part I Semester – II  
Ancient Indian Accounting**

**Total Marks - 30**

**Instructions:** 1) All Questions are compulsory.

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Q. No. 1 .A. Multiple Choice Questions	(3 Marks)
Q. No. 1.B. Fill in the Blanks	(3 Marks)
Q. No. 2 Write Short Notes (Any 2 out of 3)	(12 Marks)
Q. No. 3 Essay Type Question	(12 Marks)

Or

Essay Type Question

### Criteria of Passing

Particulars	CCE	SEE	Total
Total Marks	20	30	50
Min Marks for Passing	8	12	20