



FIRST-YEAR OF BACHELOR OF VOCATIONAL MAJOR BANKING AND FINANCE REVISED SYLLABUS ACCORDING TO CBCS NEP2020

COURSE TITLE: BASICS OF ACCOUNTING
SEMESTER-I, W.E.F. 2024-2025

Recommended by the Board of Studies in BVOC (BFS)

And

Approved by the Academic Council

DevrukhShikshanPrasarakMandal's

Nya. TatyasahebAthalye Arts, Ved. S. R. Sapre Commerce, and
Vid. DadasahebPitre Science College (Autonomous), Devrukh.

Academic Council Item No: _____

Name of the Implementing Institute	:	Nya. TatyasahebAthalye Arts, Ved. S. R. Sapre Commerce, and Vid. DadasahebPitre Science College (Autonomous), Devrukh. Tal.Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Vocation (BFS)
Name of the Department	:	Commerce
Name of the Class	:	First Year
Semester	:	First
No. of Credits	:	02
Title of the Course	:	Basics of Accountancy
Course Code	:	B104ACT
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any 12 th Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2024-2025
Ordinances/Regulations(if any)		

Nya. TatyasahebAthalye Arts, Ved. S. R. Sapre Commerce and Vid. DadasahebPitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for First Year of Bachelor of Vocation in BFS

(With effect from the academic year 2024-2025)

SEMESTER-I

Paper No.–

Course Title: Basics of Accountancy

No. of Credits - 02

Type of Vertical: Major and Minor

COURSE CODE: B104ACT

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Remember	Describe the basics of accounting operations
CLO-02	Understand	Explain the procedures in accounting
CLO-03	Apply	Acquire knowledge in performing accounting function
CLO-04	Analyze	Examine the working of accounting industry
CLO-05	Evaluate	Assess the Role of accounting sector in development of Indian Economy
CLO-06	Create	Construct the ability to perform clerical duties

Syllabus for First Year of Bachelor of Vocation in BFS

(With effect from the academic year 2024-2025)

SEMESTER-I

Paper No.–

Course Title: Basics of Accounting

No. of Credits - 02

Type of Vertical: Major and Minor

COURSE CODE: B104ACT

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	<ul style="list-style-type: none"> ➤ Module I: Introduction to Accountancy ➤ Meaning, features and benefits of accounting ➤ Fundamental principles of double entry system ➤ Golden Rules of Accounting ➤ Traditional and modern approach of accounting 	01	15
2	<ul style="list-style-type: none"> ➤ Module II: Journal entry to trial balance ➤ Journal and ledger – concepts ➤ Standard form and arrangement of journal entry and ledger entry ➤ Concept of voucher ➤ Drafting different cheques, receipts, vouchers, pay in slip, withdrawal slip and invoice in details ➤ Balancing ledger accounts ➤ Preparation of vertical and horizontal trial balance 	01	15
Total		02	30

Required Previous Knowledge

No previous Knowledge is required.

Access to the Course

The course is available for all the students admitted for Bachelor of Vocation (BFS) as a Major or a minor. The students seeking admission in other disciplines may select the course as a minor considering the terms and conditions laid down by the University of Mumbai, the Government of Maharashtra, and the college, from time to time.

Forms of Assessment

The assessment of the course will be of Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 60:40. The detailed pattern is as given below.

Term End Evaluation (30 Marks)

Question Paper Pattern

Time: 1.5 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	Fill in the Blanks	6
Q.2	one	Attempt any two question from the following four questions (Applied Questions)	12
Q.3	Two	Attempt any two question from the following four questions (Applied Questions)	12
Total			30

Internal evaluation (20 Marks)

Sr. No.	Description	Marks
1	Mid Term Examination	10
2	Active Participation in teaching learning Process	5
3	Subject related activities as assigned by the teacher	5
Total		20

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References:

1. Raman B.S. Basic accountancy, Sapana book house publications, 2016
2. Gupta, S.P. Fundamentals of Accounting. New Delhi: Sultan Chand & Sons, 2017.
3. Kishore, Ravi. Principles of Accounting. New Delhi: Taxmann Publications Pvt Ltd., 2019.
4. Aggarwal, D.K. Basics of Financial Accounting. New Delhi: Excel Books, 2016.