



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

COURSE TITLE: BASICS OF ACCOUNTANCY –II  
W.E.F. 2024-2025

SEMESTER-II,

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.  
Tal. Sanmeshwar. Dist. Ratnagiri-415804. Maharashtra. India**

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	:	Second
No. of Credits	:	02
Title of the Course	:	Basics of Accountancy -II
Course Code	:	B109ACT
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any 12 <sup>th</sup> 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-II**

**Paper No.– Accounts II**

**Course Title: Basics of Accountancy –II**

**No. of Credits - 02**

**Type of Vertical: Major and Minor**

**COURSE CODE: B109ACT**

**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	Identify error to rectify
CLO-02	Understand	Summarised trial balance items and post them in Final account
CLO-03	Apply	Practice posting and adjustment in Final account
CLO-04	Analyze	Classify transactions for bank reconciliation
CLO-05	Evaluate	Verify accounting transaction for finalization
CLO-06	Create	Compose data for finalisation as accountant

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(With effect from the academic year 2024-2025)

**SEMESTER-II**

**Paper No.– Accounts II**

**Course Title: Basics of Accountancy –II**

**No. of Credits - 02**

**Type of Vertical: Major and Minor**

**COURSE CODE: B109ACT**

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	<b>Module I</b> <ul style="list-style-type: none"> <li>➤ Rectification of errors                             <ul style="list-style-type: none"> <li>○ Meaning, Types and importance</li> <li>○ Rectification of errors in journal proper and creating suspense account</li> </ul> </li> <li>➤ Bank reconciliation statement                             <ul style="list-style-type: none"> <li>○ Meaning and need of bank reconciliation</li> <li>○ Drafting bank reconciliation statement</li> </ul> </li> </ul>	01	15
2	<b>Module II</b> <ul style="list-style-type: none"> <li>➤ Final accounts                             <ul style="list-style-type: none"> <li>○ For proprietary – Trading , Profit &amp; Loss account and balance sheet and adjustment entries</li> <li>○ For partnership firm Trading , Profit &amp; Loss account and balance sheet and adjustment entries</li> <li>○ For Private Limited company Trading , Profit &amp; Loss account and balance sheet and adjustment entries</li> </ul> </li> </ul>	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	first	Attempt any two question from the following four questions (Applied Questions)	12
Q.3	second	Attempt any two question from the following four questions (Applied Questions)	12
<b>Total</b>			<b>30</b>

### 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
<b>Total</b>		<b>20</b>

## 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:**

- Tulsian P.C., Financial Accounting, Tata Mc.Graw- Hill Publishing Co. Ltd. New Delhi.
- Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
- Financial Accounting: By A.Mukharji&M.Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
- Financial Accounting: By S.N. Maheshwari& S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)
- Advanced Accounts: By M.C.Shukla& S.P. Grewal (S.Chand& Co. Ltd. New Delhi)
- Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers, New Delhi)
- Advanced Accountancy: By R.L.Gupta& M. Radhaswamy (Sultan Chand & Sons, New Delhi)