



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE

An Autonomous College (2025-26 to 2034-35)

(Affiliated to Sardar Patel University)

NAAC ACCREDITED 'A' GRADE (3.04 CGPA)

ISO 9001:2015

Syllabus as per NEP 2020 with effect from the Academic Year 2025-26



Bachelor of Commerce
B COM Semester – I

Course Code	UC01IKCOM02	Title of the Course	Key Aspects of IKS in Accounting
Total Credit of Course	02	Hours Per Week	02

Course Objectives	<ol style="list-style-type: none">1. To understand the historical roots of accounting in India.2. To explore the ethical dimensions of accounting from Indian texts.3. To promote a holistic understanding of financial practices aligned
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Unit	Description	Weightage
1.	Introduction to Indian Knowledge System (IKS) <ul style="list-style-type: none">• Meaning and scope of IKS• Importance of IKS in contemporary education• Relevance of IKS in Commerce and Accounting• Inclusive and Contextual Knowledge• Traditional Knowledge in Business Ethics and Governance• Role of IKS in Skill Development	35%
2.	Ancient Practices of Accounting in India <ul style="list-style-type: none">• Bahi-Khata system: Traditional ledger accounting• Lekhapaddhati: Ancient book on record-keeping• Indigenous methods of bookkeeping• Role of accounting in temples, trade guilds (Shrenis), and royal courts• Annual Book-Worship Rituals (Chopda Pujan)• Audit and Verification in Ancient Times	35%
3.	Ethical Foundation of Accounting in IKS <ul style="list-style-type: none">• Dharma and its role in commerce and finance• Role of truth (Satya) and integrity (Niti) in financial record-keeping• Concept of Seva (Service) in Business• Accountability to the Community (Lokasangraha)	30%

Teaching – Learning Methodology	Learner-centered Instructional methods, Direct method Quiz, Group Discussion, Assignments Interactive sessions, seminars, visual presentations, Project based learning Use of e-resources, including films
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Internal and / or External Examination Evaluation


Evaluation and Exam Pattern			
Sr. No.	Details of Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1.	Class Test	15	10
2.	Quiz	15	5
3.	Active Learning	5	-
4.	Home Assignment	5	5
5.	Class Assignment	5	-
6.	Attendance	5	5
Total Internal (%)		50 (100%)	25 (100%)
Total External (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the learners will be able to	
1.	Understand the roots of accounting in ancient Indian economic texts
2.	Analyze ethical and moral dimensions of accounting from Indian tradition
3.	Apply holistic and sustainable thinking in contemporary accounting frameworks

Suggested References:	
Sr.No	References
1	“ Indian Knowledge Systems: Concepts and Applications ” – Kapil Kapoor
2	“ Cultural Foundations of Indian Ethics ” – N. Balasubramanian
3	“ Traditional Indian Business Communities ” – Tirthankar Roy
4	“ Accounting in Ancient India ” – B.N. Ghosh (Research articles)
Digital resources to be used if available as reference material	
Digital Resources	
<ul style="list-style-type: none"> • https://iksindia.org – IKS Division under MoE, Govt. of India • https://epgp.inflibnet.ac.in – ePG Pathshala Commerce Modules • https://nptel.ac.in – IKS and Ethics-related lectures • YouTube Channels: <ul style="list-style-type: none"> ○ Bharatiya Vidya Bhavan – Lectures on IKS ○ IGNCA – Indira Gandhi National Centre for the Arts 	



Chairman
BOS of Accountancy
Anand Commerce College



Academic Coordinator
Anand Commerce College



Principal
Anand Commerce College