



(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 Business Administration**  
**BBA (GENERAL) Semester – I**

<b>Course Code</b>	<b>UB01IKBBA02</b>	<b>Title of the Course</b>	<b>Key Aspects of IKS in Accounting</b>
<b>Total Credit of Course</b>	<b>02</b>	<b>Hours Per Week</b>	<b>02</b>

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

<b>Teaching – Learning Methodology</b>	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

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

<b>Course Outcomes:</b> Having completed this course, the learner 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

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



**Chairman**  
BOS of Accountancy  
Anand Commerce College



**Academic Coordinator**  
Anand Commerce College



**Principal**  
Anand Commerce College