



**Anekant Education Society's**

**Tuljaram Chaturchand College, Baramati**

**(Autonomous)**

**Four Year Degree Program in Commerce**

**(Faculty of Commerce and Management)**

**CBCS Syllabus**

**S.Y. B.Com. Semester -III**

**For Department of Commerce**

**Tuljaram Chaturchand College, Baramati**

**Choice Based Credit System Syllabus (2023 Pattern)**

**(As Per NEP 2020)**

**To be implemented from Academic Year 2023-2024**

**Title of the Programme: B.Com****Preamble**

AES's Tuljaram Chaturchand College has made the decision to change the syllabus of across various faculties from June, 2023 by incorporating the guidelines and provisions outlined in the National Education Policy (NEP), 2020. The NEP envisions making education more holistic and effective and to lay emphasis on the integration of general (academic) education, vocational education and experiential learning. The NEP introduces holistic and multidisciplinary education that would help to develop intellectual, scientific, social, physical, emotional, ethical and moral capacities of the students. The NEP 2020 envisages flexible curricular structures and learning based outcome approach for the development of the students. By establishing a nationally accepted and internationally comparable credit structure and courses framework, the NEP 2020 aims to promote educational excellence, facilitate seamless academic mobility, and enhance the global competitiveness of Indian students. It fosters a system where educational achievements can be recognized and valued not only within the country but also in the international arena, expanding opportunities and opening doors for students to pursue their aspirations on a global scale.

In response to the rapid advancements in commerce and management and the evolving approaches in various domains of Commerce and Management and related subjects, the Board of Studies in Business Administration, Law and International Business, Accounting, Taxation, Financial Markets and Portfolio Management, Cost and Management Accounting and Marketing at Tuljaram Chaturchand College, Baramati, Pune, have developed the curriculum for the first semester of F.Y.B.Com., which goes beyond traditional academic boundaries. The syllabus is aligned with the NEP 2020 guidelines to ensure that students receive an education that prepares them for the challenges and opportunities of the 21st century. This syllabus has been designed under the framework of the Choice Based Credit System (CBCS), taking into consideration the guidelines set forth by the National Education Policy (NEP) 2020, LOCF (UGC), NCrF, NHEQF, Prof. R.D. Kulkarni's Report, Government of Maharashtra's General Resolution dated 20th April and 16th May 2023, and the Circular issued by SPPU, Pune on 31st May 2023.

A Commerce degree equips students with the knowledge and skills necessary for a diverse range of fulfilling career paths. Graduates in Commerce find opportunities in various fields, including Accounting and taxation, Management, Marketing, Business Administration,

Finance and financial services, Share Trading, Entrepreneurships, Professionals, Consultancies, Teaching and many other domains. Throughout their three-year degree program, students explore the several components of commerce and management from local to global. They learn to identify and analyses several aspects of Commerce and Management, understand their importance by comparing at local, national and global levels. The curriculum also delves into the intricate relationship between recent trends in commerce and management and the changing business environment, examining how recent changes and business cultural develops over the time. Students specializing in commerce gain an understanding of the subjects like Accounting, Business Administration, Marketing, Finance, Human Resources, etc. By acquiring these comprehensive skills and knowledge, graduates are well-prepared to embark on rewarding careers that contribute to a better understanding of our world and address the challenges of our ever-changing business era.

Overall, revising the commerce syllabus in accordance with the NEP 2020 ensures that students receive an education that is relevant, comprehensive, and prepares them to navigate the dynamic and interconnected world of today. It equips them with the knowledge, skills, and competencies needed to contribute meaningfully to society and pursue their academic and professional goals in a rapidly changing business world.

## Programme Specific Outcomes (PSOs)

- PSO1. Problem Analysis:** Demonstrate the ability to analyze business related problems in both rural and urban areas and propose effective solutions for the same.
- PSO2. Socio-economic Survey Project:** Possess the skills necessary to conduct socio-economic survey projects, enabling them to assess the development status of specific social groups or sections of society by considering business phenomena.
- PSO3. Individual and Teamwork:** Effectively collaborate as individuals and as members or leaders in diverse teams and multidisciplinary settings of the business.
- PSO4. Application of Modern Technology:** Apply various modern technologies for data collection and field surveys applicable to current business scenario.
- PSO5. Effective Business Communication:** Enable to communicate with the help of modern means of communication at local and global level.
- PSO6. Critical Thinking:** Demonstrate the ability to understand and address critical issues in personal and professional life.
- PSO7. Development of Observation Skills:** Through field experiences, students will develop strong observational skills and the ability to identify socio-economic problems in localities.
- PSO8. Human perception and behaviour:** Learning human perception and behaviour to acquire the commerce knowledge over the time, is essential to improve decision making process.
- PSO9. Effective Citizenship:** Exhibit empathetic social and economic concern, an equity-centered approach to national development, and actively engage in civic life through volunteering as business leader.
- PSO10. Management Skills:** Understand and apply management principles to their work, functioning effectively as individuals and as members or leaders in diverse, multidisciplinary teams.
- PSO11 Ethics:** Recognize different value systems, including their own, understand the moral dimensions of their decisions, and take responsibility for their actions in personal and professional life.
- PSO12. Business Ethics and Sustainability:** Comprehend the societal and ethical impact of their knowledge and exhibit an understanding of the need for sustainable development.
- PSO13. Identification of critical problems and issues:** Detection and identification of the critical problems and spatial issues are essential for business sustainable development.

**Anekant Education Society's**  
**Tuljaram Chaturchand College, Baramati**  
*(Autonomous)*

**Board of Studies (BOS) in Business Administration,  
 Law and International Business**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	<b>Dr. Janardhan K. Pawar</b>	Chairman
2.	<b>Dr. Niranjan R. Shah</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Mr. Mahesh S. Phule</b>	Member
5.	<b>Ms. Shweta Borawake</b>	Member
6.	<b>Dr. Nandini M. Deshpande</b>	Vice-Chancellor Nominee
7.	<b>Dr. Nandkumar L. Kadam</b>	Expert from other University
8.	<b>Dr. Rejeshkumar Chetiwal</b>	Expert from other University
9.	<b>CA Ashutosh Limye</b>	Industry Expert
10.	<b>Dr. Leena Modi</b>	Meritorious Alumni
11.	<b>Ms. Shipra Singh</b>	Student Representative

**Board of Studies (BOS) in Accounting, Taxation,  
Financial markets and Portfolio Management**

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1	<b>Dr. Niranjan R. Shah</b>	Chairman
2	<b>Dr. Janardhan K. Pawar</b>	Member
3	<b>Dr. Vivek A. Bale</b>	Member
4	<b>Prof. Dinesh S. Gore</b>	Member
5	<b>Prof. Manisha B. Bhosale</b>	Member
6	<b>Dr. Kishorkumar Bhosale</b>	Member as VC Nominee
7	<b>Dr. Annasaheb M. Gurav</b>	Member as Expert from Other University
8	<b>Dr. Mrs. Harsha Chougule</b>	Member as Expert from Other University
9	<b>CA. Anand Shah</b>	Member as Industry Expert
10	<b>Mr. Swapnil Mutha</b>	Member as Meritorious Alumni
11	<b>Dr. Reshma Pathan</b>	Invitee as Subject Teacher
12	<b>Prof. Ravindra More</b>	Invitee as Subject Teacher
13	<b>Mr. Gaurav Mhase</b>	Invitee as Student Representative

**Board of Studies (BOS) in Cost and Management  
Accounting**

From 2022-23 to 2024-25

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1.	<b>Dr. Vivek A. Bale</b>	Chairman
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Niranjana R. Shah</b>	Member
4.	<b>Dr. Megha R. Badve</b>	Member
5.	<b>Mr. Dinesh S. Gore</b>	Member
6.	<b>Ms. Shweta Borawake</b>	Member
7.	<b>Dr. Subhash Wavhal</b>	Vice-Chancellor Nominee
8.	<b>Dr. Kalyani Nazare</b>	Expert from other University
9.	<b>Lt Dr. G Ranganathan</b>	Expert from other University
10.	<b>CMA Anuradha Dhawalikar</b>	Industry Expert
11.	<b>Ms. Bhgyashree Wable</b>	Meritorious Alumni
12.	<b>Mr. Gaurav Mhase</b>	Student Representative

## Board of Studies (BOS) in Marketing

From 2022-23 to 2024-25

Sr. No.	Name	Designation
1.	<b>Dr. Megha R. Badve</b>	Chairperson
2.	<b>Dr. Janardhan K. Pawar</b>	Member
3.	<b>Dr. Vivek A. Bale</b>	Member
4.	<b>Ms. Shweta Borawake</b>	Member
5.	<b>Dr. Madhavi Kamthe</b>	Vice-Chancellor Nominee
6.	<b>Dr. Sanjay Parab</b>	Expert from other University
7.	<b>Dr. Rupesh Shah</b>	Expert from other University
8.	<b>Dr. Bhagyshree Tekwade</b>	Industry Expert
9.	<b>Mr. Sushilkumar Somani</b>	Meritorious Alumni
10.	<b>Mr. Bhagyesh Birajdar</b>	Student Representative



**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
(Autonomous)

**Course & Credit Structure for S.Y.B.Com. (2023 Pattern as per NEP-2020)**

Sem	Course Type	Course Code	Course Title	Theory / Practical	Credits	
III	Major Mandatory	COM-201-MJM	Corporate Accounting	Theory	04	
	Major Mandatory	COM-202-MJM	Introduction to Company Law	Theory	04	
	Minor		COM-211-MN(A)	Salesmanship	Theory	04
			COM-211-MN(B)	Cost and Works Accounting- I	Theory	
			COM-211-MN(C)	Indian Banking System	Theory	
			COM-211-MN(D)	Applied Statistics –I	Theory	
			COM-211-MN(E)	Operational aspects of Business	Theory	
	Open Elective (OE)	COM-216-OE	Fundamental of Commerce	Theory	02	
	Vocational Skill Course (VSC)	COM-221-VSC	Business Communication Skills	Theory	02	
	Ability Enhancement Course (AEC)		MAR-231-AEC	भाषिक उपयोजन व लेखन कौशल्ये	Theory	02
			HIN-231-AEC	हिंदी भाषा कौशल	Theory	
			SAN-231-AEC	प्राथमिक संभाषणकौशल्यम्	Theory	
	Co-curricular Course (CC)		NSS-239-CC	NSS	Theory / Practical	02
NCC-239-CC			NCC			
PES-239-CC			Physical Education and Sports			
YOG-239-CC			Yoga			
CUL-239-CC			Cultural Activity			
Field Project (FP)	COM-235-FP	Field Projects	Theory	02		
Generic IKS Course (IKS)	GEN-245-IKS	Generic IKS Course	Theory	02		
<b>Total Credits Semester-III</b>					<b>24</b>	
IV	Major Mandatory	COM-251-MJM	Accounting for Corporate Restructuring	Theory	04	
	Major Mandatory	COM-252-MJM	Elements of Company Law	Theory	04	
	Minor		COM-261-MN(A)	Advertising and Publicity	Theory	04
			COM-261-MN(B)	Cost and Works Accounting- II	Theory	<b>9</b>

		COM-261-MN(C)	Banking and Financial Institution	Theory	
		COM-261-MN(D)	Applied Statistics –II	Theory	
		COM-261-MN(E)	Human Resource Management	Theory	
	Open Elective (OE)	COM-266-OE	E- Commerce	Theory	02
	Skill Enhancement Course (SEC)	COM-276-SEC	Soft Skills and Business Letters	Theory	02
	Ability Enhancement Course (AEC)	MAR-281-AEC HIN-281-AEC SAN-281-AEC	लेखन निर्मिती व परीक्षण कौशल्ये हिंदी भाषा : संप्रेषण कौशल प्रगत संभाषणकौशल्यम्	Theory Theory Theory	02
	Co-curricular Course (CC)	NSS-289-CC NCC-289-CC PES-289-CC YOG-289-CC CUL-289-CC	NSS NCC Physical Education and Sports Yoga Cultural Activity	Theory / Practical	02
	Community Engagement Project (CEP)	CEP-285	Community Engagement Project	Theory / Practical	02
<b>Total Credits Semester-IV</b>					<b>22</b>
<b>Cumulative Credits Semester III + Semester IV</b>					<b>46</b>

**(2023 Pattern)**

<b>Name of the Programme</b>	<b>: B. Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: S. Y. B. Com</b>
<b>Semester</b>	<b>: III</b>
<b>Course Type</b>	<b>: Major (Mandatory)</b>
<b>Course Code</b>	<b>: COM-202-MJM</b>
<b>Course Title</b>	<b>: CORPORATE ACCOUNTING</b>

**No. of Credits : 04****No. of Lectures : 60****Course Objectives:**

1. To know and make aware about Indian Accounting Standards.
2. To understand the Applicability of Indian Accounting Standards.
3. To develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
4. To introduce about the meaning and concept of holding and subsidiary companies.
5. To develop awareness about its accounting procedure.
6. To provide knowledge of factors affecting Valuation of Shares.
7. To know the various methods of valuation of shares.

**Course Outcomes:****By the end of the course, students will be able to:**

CO1. Impart the knowledge about Indian Accounting Standards.

CO2. Know about Applicability of Indian Accounting Standards

CO3. Aware about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.

CO4. Instils the knowledge about meaning and concept of holding and subsidiary companies.

CO5. Aware about its accounting procedure.

CO6. Impart the knowledge about factors affecting Valuation of Shares.

CO7. Acquaint with the use of the various methods of valuation of shares.

**Topics and Learning Points**

<b>Unit 1:</b>	<b>Accounting Standards in India</b>	<b>(15)</b>
	1.1 Meaning & Concept 1.2 Applicability, Objectives, Scope 1.3 Discloser Policy of AS 5, AS10, AS 14 and AS 21 with examples (Small Case Studies)	
<b>Unit 2:</b>	<b>Company Final Accounts</b>	<b>(18)</b>
	2.1 Forms and contents as per Provisions of Companies Act; 2013 as per Revised Schedule – VI. 2.2 Preparation of Income Statement. 2.3 Preparation of Balance Sheet	

<b>Unit 3:</b>	<b>Holding Company Account</b>	<b>(15)</b>
	3.1 Meaning and Introduction of Holding & Subsidiary Company. 3.2 Concepts of Percentage of Shares, Capital Profit, Revenue Profit, Minority Interest, Cost of Control. 3.3 Preparation of Consolidated Balance Sheet of Holding Company (with one subsidiary only). 3.4 Adjustment of Inter-Company Transactions & Unrealized Profit of Stock	
<b>Unit 4:</b>	<b>Valuations of Shares</b>	<b>(12)</b>
	4.1 Concept of Valuation of Shares 4.2 Need for Valuation of Shares 4.3 Special Factors affecting Valuation of Shares, 4.4 Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.	
	<b>Total</b>	<b>(60)</b>

### References:

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- Company Accounts: By S.P. Jain & K.L. Narang
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

### Assessment Pattern:

<b>Internal Assessment</b> (Internal Test, Presentation, Field Work etc.)	<b>: 40 Marks</b>
<b>External Examination</b> (Theory Questions: 20% & Problems: 80%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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### Mapping of Program Outcomes with Course Outcomes

**Class: S. Y. B. Com.**

**Subject: Corporate Accounting**

**Course: Corporate Accounting**

**Course Code: COM-202-MJM**

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct

Programme Outcomes (POs)												
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO 1	3				3	3		3		2		3
CO 2	3		2			3					2	2
CO 3	3	2		3	3		3		3		3	
CO 4	2	2										
CO 5					3		3					
CO 6	3		3			3				3	3	3
CO 7		3	3	3								

**Justification for the Mapping:****PO1 (Fundamental Knowledge and Coherent Understanding):**

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO2: Knowledge about the applicability of Indian Accounting Standards.
- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO4: Instils the knowledge about meaning and concept of holding and subsidiary companies.

**PO2 (Procedural Knowledge for Skill Enhancement):**

- CO7: Acquaints with the use of various methods of valuation of shares.
- CO3: Moderate relation due to procedural knowledge involved in corporate accounting.
- CO4: Instils the knowledge about meaning and concept of holding and subsidiary companies.

**PO3 (Critical Thinking and Problem-Solving Skills):**

- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO7: Acquaints with the use of various methods of valuation of shares.
- CO2: Moderate relation as critical thinking is involved in understanding the applicability of Indian Accounting Standards.

**PO4 (Communication Skills):**

- CO3: Awareness about corporate accounting requires communication skills.
- CO7: Acquaints with the use of various methods of valuation of shares.

**PO5 (Analytical Reasoning Skills):**

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.
- CO5: Awareness about the accounting procedure.

**PO6 (Innovation, Employability, and Entrepreneurial Skills):**

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO2: Knowledge about the applicability of Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.

**PO7 (Multidisciplinary Competence):**

- CO3: Awareness about corporate accounting requires multidisciplinary competence.
- CO5: Awareness about the accounting procedure requires multidisciplinary competence.

**PO8 (Value Inculcation through Community Engagement):**

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.

**PO9 (Traditional Knowledge into Modern Application):**

- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.

**PO10 (Design and Development of System):**

- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO1: Imparts fundamental knowledge about Indian Accounting Standards.

**PO11 (Ethical and Social Responsibility):**

- CO3: Awareness about corporate accounting in conformity with the provisions of the Companies Act and Accounting as per Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO2: Moderate relation as ethical and social responsibility is involved in understanding the applicability of Indian Accounting Standards.

**PO12 (Research-Related Skills):**

- CO1: Imparts fundamental knowledge about Indian Accounting Standards.
- CO6: Imparts knowledge about factors affecting Valuation of Shares.
- CO2: Moderate relation as research-related skills is involved in understanding the applicability of Indian Accounting Standards.

**CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester III  
(2023 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UCOM
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Type</b>	: Major Mandatory (Theory)
<b>Course Code</b>	: COM-202-MJM
<b>Course Title</b>	: Introduction to Company Law
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To develop general awareness of company law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, e-governance and e-filing mechanism relating to companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.
7. To apprise the students of new concepts involving in company law regime.

**Course Outcomes:**

**By the end of the course, students will be able to:**

CO1: Impart the knowledge of basic definitions and terminologies of company law.

CO2: Know about different provisions and sections of company act 2013.

CO3: Aware about the new amendments in the company law and related provisions.

CO4: Instils the knowledge about the different types of acts and laws applicable to business.

CO5: Impart the knowledge of importance of legal aspects and its day to day application.

CO6: Know about the online platforms of company law used in the business.

CO7: Acquaint with the use and importance with the new online portal under company law.

## Topics and Learning Points

### **UNIT 1: Introduction to Company and The Company Act 2013**

**15 Lectures**

1.1 Background and Features of company the Companies Act, 2013

1.2 Company: Meaning, Nature and Characteristics of Company

1.3 Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages,

1.4 Other kinds of Companies: One Person Company, Charitable

Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company

### **UNIT 2: Formation and Incorporation of a company**

**15 Lectures**

2.1 Stages in the Formation and Incorporation.

2.1.1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.

2.1.2. Registration/ Incorporation of a company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation Effects of Certificate of Registration.

2.1.3. Capital Subscription / Raising of Capital

2.1.4. Commencement of business

### **UNIT 3: Statutory Documents of the Company**

**15 Lectures**

3.1. Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.

3.2. Articles of Association: Meaning, Contents and form of Articles- Alteration of Articles- Doctrine of Constructive Notice, Doctrine of Indoor Management.



3.3. Prospectus: Meaning, Contents, Statutory requirements in relation to Prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement

**UNIT 4: Capital of the company****15 Lectures**

## 4.1. Various Modes for Raising Share Capital

Private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares,

4.2. Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment Consequences of irregular allotment.

4.3. Calls on Shares: Meaning- Requisites of a valid call Calls in advance,

4.4. Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.

**References:**

1. Company Law Procedure K.V.Shanbhogue Bharat Law House
2. Company Procedures and Registrar of Companies M.L.Sharma Tax Publishers
3. Company Law Procedures S.Kannan, V.S.SowrirajanTaxmann
4. Concise Commentary on companies Act Mamta Bhargava Shreeji Publishers
5. Company Law & Secretarial Practice Dr.K.R.Chandratre Bharat Law House
6. Guide to Memorandum, Articles and Incorporation of Companies M.C.Bhandari, R.D.Makheeja Wadhwa & Company
7. Company Rules & Forms Bhargava & Bhargava Taxmann
8. Company Law Practice Manual Adesh Ojha & Other The Tax Publishers
9. Guide to Company Law Procedure M.C.Bhandari Wadhwa & Company
10. Guide to the Companies Act A.Ramaiya Wadhwa & Company

### Mapping of Program Outcomes with Course Outcomes

**Class:** S.Y.B.Com Sem III

**Subject:** Introduction to Company Law

**Course:** Introduction to Company Law

**Course Code:** COM-202-MJM

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	2													
CO 2															
CO 3			3												
CO 4				3					2	2		3			
CO 5			2								3		3		
CO 6					2		3	3						2	
CO 7						3									

#### Justification for the Mapping

**PO1: A Fundamental Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to company law in their day to day life or professional life.

**PO2: Procedural Knowledge for Skill Enhancement**

CO1: Students will apply their knowledge of different techniques of company law such for data collection and analysis by them in an organization.

**PO3: Critical Thinking and Problem-Solving Skills**

CO3: Students will apply provisions of company law effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Communication Skills**

CO4: Students will implement the various provisions of company law related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Analytical Reasoning Skills**

CO6: Students will apply various terminologies of provisions of company law in the practice of management of the business.

**PO6: Innovation, Employability and Entrepreneurial Skills**

CO7: Students will direct, plan and formulate and analyse the provisions of company law which is implemented in the business organization and provide the feedback accordingly.

**PO7: Multidisciplinary Competence**

CO6: Students will apply knowledge of provisions of company law to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Value Inculcation through Community Engagement**

CO6: Students will apply procedural company law and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Traditional Knowledge into Modern Application**

CO4: Students will implement the various company law applicable according to the need of the

business organization in the day to day practices.

**PO10: Design and Development of System**

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the company law of business organization and provide the feedback accordingly.

**PO11: Ethical and Social Responsibility**

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Research-Related skills**

CO4: Students will implement the various company law applicable according to the need of the business organization in the day to day practices.

**PO13: Teamwork:**

CO5: Students will formulate and analyse the required principles of company law procedure which is implemented in the business organization.

**PO14: Area Specific Expertise**

CO6: Students will apply company law related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO15: Environmental Awareness**

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of company law.

**CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester III**

Name of the Programme	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: S .Y. B.Com
<b>Semester</b>	III
Course Code	: COM-211-MN(A)
<b>Course Title</b>	: Salesmanship
No. of Credits	04
No. of Teaching Hours	: 60 (Theory)

**Course Objectives:**

1. To get in depth knowledge of marketing and salesmanship and its application in today's world.
2. To acquaint the recent trends in the field of marketing.
3. To get the knowledge of Salesmanship and various approaches.
4. To create awareness and importance of Rural Marketing.
5. To develop techniques of salesmanship skills.
6. To know the process of selling.
7. To understand the information about social media.

**Course Outcomes:**

By the end of the course, students will be able to:

- CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.
- CO2. This would also enable the students to acquaint the recent trends in the field of marketing. CO3. Students will get the knowledge of Salesmanship and various approaches
- CO4. This will help the students to create awareness and importance of Rural Marketing CO5. This will help the students to develop techniques of salesmanship skills.
- CO6. This will help the students to know the process of selling. CO7. This will help the students to understand about social media.

## Topics and Learning Points

### Unit 1: Salesmanship-

**16 Lectures**

- 1.1 Meaning & Definition of Salesmanship
- 1.2 Features of Salesmanship
- 1.3 Scope of Salesmanship
- 1.4 Modern Concept of Salesmanship
- 1.5 Utility of Salesmanship
- 1.6 Elements of Salesmanship
- 1.7 Salesmanship : Arts or Science
- 1.8 Salesmanship – a profession
- 1.9 Qualities of Salesman

### Unit 2: Process of Selling:

**14 Lectures**

- 2.1 Psychology of Salesmanship – Attracting Attention, Awakenning Interest, Creating Desire and Action
- 2.2 Stages in Process of Selling - Pre-sale Preparation, Prospecting, Pre-Approach, Approach
- 2.3 Sales Presentation, Handling of Objections,
- 2.4 Close, After Sales Follow-up

### Unit 3: Buyer Behavior

**16 Lectures**

- 3.1 Introduction, Meaning, Definition, Scope, Significance of Buyer Behaviour
- 3.2 Types of customers, Determinants of Buyer Behaviour
- 3.3 Customer buying process
- 3.4 Stages of Buyer Behaviour

### UNIT 4 : Marketing Environment and Market Segmentation

**14 Lectures**

- 4.1 Meaning and Definitions, Factors affecting Marketing Decisions
- 4.2 Types of Marketing Environment.
- 4.3 Market Segmentation- Meaning, Definitions,
- 4.4 Essentials of Effective Market Segmentation.

### References:

1. Principals of Marketing, Prentice- Hall of India Pvt. Ltd., Philip Kotler Gary
2. Rural Marketing, Dorling Kindersley (India), Pvt. Ltd. Pearson,

3. Marketing Management, Himalaya Publishing House, Dr. K. Karuna Karan
4. Marketing in India, Vikas Publishing House, S. Neelamegham
5. Basics of Marketing Management, S. Chand , Dr. R. B. Rudani
6. Services Marketing. Himalaya Publishing House. V. Venugopal Raghu V.N.
7. Marketing management, Sherlekar
8. Marketing management, Kalyani publishing company New Delhi, Sontakke C.

**Mapping of Program Outcomes with Course Outcomes****Class:** S.Y.B.Com**Subject:** Salesmanship**Course:** Salesmanship**Course Code:** COM-211-MN(A)**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO 1	1					1			3				
CO 2	2						2			-	-	1	-
CO 3	1												
CO 4								1					
CO 5		1			2								
CO 6			2										
CO 7							1						

**Justification for the Mapping**

**PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world; they can solve the problems of marketing and salesmanship.

CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.

CO3. Students will get the knowledge of Salesmanship and various approaches, can improve themselves in enter and sustain in the market.

**PO2: Procedural Knowledge for Skill Enhancement:**

CO5. This will help the students to develop techniques of salesmanship skills.

**PO3: Critical Thinking and Problem-Solving Skills:**

CO6. This will help the students to know the process of selling.

**PO4: Communication Skill**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

**PO5: Analytical Reasoning Skills:**

CO5. This will help the students to develop techniques of salesmanship skills

**PO6: Innovation, Employability and Entrepreneurial Skills:**

CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.

**PO7: Multidisciplinary Competence:**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO7. This will help the students to understand about social Media.

**PO8: Value Inculcation through Community Engagement:**

CO4. This will help the students to create awareness and importance of Rural

Marketing

**PO9: Traditional Knowledge into Modern Application:**



**CBCS SYLLABUS AS PER NEP 2020 FOR S.Y.COM (2023 PATTERN)**

Name of the Programme	: B.Com
Programme Code	: <b>UCOM</b>
Class	: S.Y.B.Com
Semester	: III
Course Type	: <b>Minor</b>
Course Code	: COM-211-MN(B)
Course Title	: <b>Cost and Works Accounting-I</b>
No. of Lectures	: 60
No. of Credits	: 04

**Course Objectives:****Objectives:**

1. Understand the fundamental concepts, definitions, and objectives of inventory management.
2. Analyze and apply various methods of inventory control, including stock level management, EOQ, ABC analysis, physical verification, and perpetual and periodic inventory control.
3. Calculate and interpret the inventory turnover ratio to evaluate the efficiency of inventory management.
4. Explore different records and methods of timekeeping, as well as study new time booking methods.
5. Evaluate methods of remuneration such as time rate system, piece rate system, and Taylor's Differential Piece Rate System.
6. Examine incentive plans including the Halsay Premium Plan and the Rowan Premium Plan.
7. Understand the concepts of labor turnover, job analysis, job evaluation, merit rating, direct cost, and their significance in organizational management.

**Course Outcomes:**

- CO 1** Develop proficiency in analyzing and managing inventory levels effectively, leading to improved operational efficiency.
- CO 2** Apply various inventory control methods to optimize stock levels and minimize holding costs.
- CO 3** Interpret and utilize the inventory turnover ratio as a key performance indicator for inventory management.
- CO 4** Demonstrate competence in recording and managing employee time effectively through different methods of timekeeping.
- CO 5** Evaluate and recommend appropriate methods of remuneration based on organizational requirements and employee performance.
- CO 6** Design and implement incentive plans that align with organizational goals and

motivate employees effectively.

**CO 7** Assess labor turnover causes, implement job analysis and job evaluation techniques, and apply merit rating systems to enhance organizational performance and employee satisfaction.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : INVENTORY CONTROL

**20 LECTURES**

- 1.1 Meaning, Definition, objectives
- 1.2 Methods of Inventory Control
  - a . Stock levels
  - b . EOQ
  - c . ABC Analysis
  - d . Physical Verification
  - e . Perpetual and periodic inventory control
- 1.3 Inventory Turnover Ratio

### UNIT II : LABOUR COST, REMUNERATION, AND INCENTIVES

**20**

- 2.1 Records & Methods of Time Keeping and Time Booking Study of New Methods.
- 2.2 Methods of Remuneration-
  - ❖ Time Rate System,
  - ❖ Piece Rate system,
  - ❖ Taylor's Differential Piece Rate System.
- 2.3 Incentive Plan
  - ❖ Halsay Premium Plan.
  - ❖ Rowan Premium Plan.

### UNIT III : OTHER ASPECTS OF LABOUR

**10 LECTURES**

- 3.1 Labour Turnover- Meaning, Definition, Causes of Labour Turnover and Remedies
- 3.2 Job Analysis & Job Evaluation.
- 3.3 Merit Rating.

### UNIT IV : DIRECT COST AND INTRODUCTION TO JIT, CAM, AND ERP

**10 LECTURES**

- 4.1 Direct Cost Concept and its accounting treatment
- 4.2 Introduction to Just in Time(JIT), CAM( Computer Aided Manufacturing) and Enterprise Resource Planning (ERP)

**Notes: The breakup of marks in the Examination will be as follows:**

1. 50 % of the marks are assigned for Theory whereas the remaining 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of simple nature only.
3. Areas of numerical problems:
  - Stock Levels and Economic Order Quantity.
  - Methods Of Wage Payment and Incentive Plan.

**Recommended Books :**

1. S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman's, New Delhi.
2. M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
3. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi
4. B.L. Lall and G.L. Sharma - Theory and Techniques of CostAccounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista - Cost Accounting – Textbook. Sultan Chand and Sons – New Delhi
6. V.K. Saxena and Vashista - Cost Audit and Management Audit.Sultan Chand and Sons – New Delhi
7. Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
8. N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.
9. N.K. Prasad - Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
10. R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
11. R.S.N. Pillai and V. Bhagavati - Cost Accounting.
12. Hornefgrain and Datar - Cost Accounting and Managerial Emphasis.
13. Cost Accounting - Bhatta HSM, Himalaya Publication
14. Cost Accounting - Prabhu Dev, Himalaya Publication
15. Advanced Cost Accounting - Made Gowda, Himalaya Publication
16. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi
17. Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi
18. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
19. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
20. Horngren's Cost Accounting-A Managerial Emphasis Srikant M Datar & Madhav V Rajan Pearson Noida Up
21. Cost Accounting-Principles & Practices Dr. M.N. Arora Vikas Publishing House, New Delhi
22. Advanced Cost Accounting Dr. D. M. Gujarathi Idol Publication Pune
23. Advanced Cost Accounting Dr. Kishor. M. Jagtap Tech-Max Publication Pune
24. Cost Accounting Principles And Practice Jain and Narang Kalyani Publication New Delhi
25. Principles and Practice of Cost Accounting N.K Prasad Booksyndicate Private Ltd Kolkata
26. Cost Accounting: Methods and Problems B.K.Bhar Academic Publications Kolkata

**Journals -**

1. Cost Accounting Standards - The ICWA of India, Calcutta
2. Management Accountant - The ICWA of India, Calcutta

## Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

### Mapping of Program Outcomes with Course Outcomes

**Class:** S.Y.B.Com (Sem III)

**Subject:** Cos and Works Accounting -I

**Course:** : Cos and Works Accounting -I

**Course Code:** : COM-211-MN(B) **Weightage:** 1= weak or

low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	Program Outcomes														
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1													
CO2	2	1													
CO3	2	1	2		2										
CO4				2											
CO5					3										2
CO6						3			2	3		2	3	3	
CO7							3	1			2		2	3	3

#### Justification for the mapping

**PO1: A Fundamental Knowledge and Coherent Understanding**

**CO1:** Strong - Essential for acquiring broad multidisciplinary knowledge.

**CO2:** Moderate - Enhances procedural knowledge across subjects.

**CO3:** Moderate - Fosters critical thinking by analyzing performance indicators.

**PO2: Procedural Knowledge for Skill Enhancement**

**CO1:** Weak - Limited direct contribution to procedural knowledge enhancement.

**CO2:** Weak - Similar to CO1, limited direct contribution to procedural knowledge enhancement.

**PO3: Critical Thinking and Problem-Solving Skills**

**CO3:** Moderate - Involves critical thinking and problem-solving in data analysis.

**PO4: Communication Skills**

**CO4:** Moderate - Effective communication in recording employee time.

**PO5: Analytical Reasoning Skills**

**CO3:** Moderate - Requires analytical reasoning in interpreting data.

**CO5:** Strong - Analytical reasoning in assessing remuneration methods.

**PO6: Innovation, Employability and Entrepreneurial Skills.**

**CO6:** Strong - Requires innovation and entrepreneurial skills.

**PO7: Multidisciplinary Competence**

**CO7:** Strong - Enhances understanding of values across disciplines.

**PO8: Value Inculcation through Community Engagement**

**CO7:** Weak - Limited direct contribution to community engagement values.

**PO9: Traditional Knowledge into Modern Application**

**CO6:** Moderate - This may involve applying traditional knowledge in modern contexts.

**PO10: Design and Development of System**

**CO6:** Strong - Involves designing efficient solutions.

**PO11: Ethical and Social Responsibility**

**CO7:** Moderate - Considers ethical implications in organizational practices.

**PO12: Research-Related Skills**

**CO6:** Moderate - This may involve research on employee motivation.

**PO13: Teamwork**

**CO7:** Strong - Requires teamwork and collaboration.

**PO14: Area Specific Expertise**

**CO7:** Strong - Applies expertise in specific areas like HR management.

**PO15: Environmental Awareness**

**CO5:** Moderate - Considers environmental risks in organizational practices.

**CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester III(2023 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UCOM
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Type</b>	: Minor (Theory)
<b>Course Code</b>	: COM-211-MN (E)
<b>Course Title</b>	: Operational Aspects of Business
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

**Course Objectives:**

1. To develop general awareness of business administration among the students.
2. To understand the various concepts and terminologies of business administration.
3. To have a comprehensive understanding about the existing law in relation to the business and business activities.
4. To create awareness among the students about productivity and measures of productivity.
5. To acquaint the students business strategies and its implementation. .
6. To understand the difference between merger and acquisition.
7. To apprise the students of new concepts involving in business administration.

**Course Outcomes:****By the end of the course, students will be able to:**

- CO1: Impart the knowledge of basic definitions and terminologies of business administration.
- CO2: Know about different elements of business administration.
- CO3: Aware about the recent trends in the business administration and its applications.
- CO4: Instils the knowledge about the different types of acts and laws applicable to business.
- CO5: Impart the knowledge of importance of business strategic aspects and its day to day application.
- CO6: Know about the platforms of business administration strategies used in the business.
- CO7: Acquaint with the use and importance with the new terms under business administration.

**Topics and Learning Points****UNIT 1: Legal Aspects** **15 Lectures**

- 1.1. Compliance of legal requirements in promoting business unit
- 1.2. Licensing
- 1.3. Registration
- 1.4. Filing returns and other documents

**UNIT 2: Productivity** **15 Lectures**

- 2.1. Meaning, Importance and measurements of productivity
- 2.2. Factors affecting productivity
- 2.3. Role of National Productivity Council - Product Quality Control

**UNIT 3: Business Liasoning** **15 Lectures**

- 3.1. Interface between business and government, society, and natural environment; etc.
- 3.2. Business strategy -- meaning and importance
- 3.3. Steps in developing strategies.

**UNIT 4: Business Alliance** **15 Lectures**

- 4.1. Mergers and Acquisition
- 4.2. Franchising, Outsourcing-concept and characteristics
- 4.3. Public Private Partnership
- 4.4. Business Engineering

**References:**

1. Modern Business Organisation & Management-N.Mishra, Allied PublishersMumbai
2. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
3. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra

4. The Administrative Process-Stephen Robbins
5. Industrial Administration & Management- J.Batty
6. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education



**Mapping of Program Outcomes with Course Outcomes****Class:** S.Y.B.Com Sem III**Subject:** Operational Aspects of Business**Course:** Operational Aspects of Business**Course Code:** COM-202-MJM**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

<b>Programme Outcomes (POs)</b>															
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>PO 13</b>	<b>PO 14</b>	<b>PO 15</b>
CO 1	3	2													
CO 2															
CO 3			3												
CO 4				3					2	2		3			
CO 5			2								3		3		
CO 6					2		3	3						2	
CO 7						3									

**Justification for the Mapping****PO1: A Fundamental Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to operational aspects of business in their day to day life or professional life.

**PO2: Procedural Knowledge for Skill Enhancement**

CO1: Students will apply their knowledge of different techniques of operational aspects of business such for data collection and analysis by them in an organization.

**PO3: Critical Thinking and Problem-Solving Skills**

CO3: Students will apply provisions of operational aspects of business effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Communication Skills**

CO4: Students will implement the various provisions of operational aspects of business related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Analytical Reasoning Skills**

CO6: Students will apply various terminologies of provisions of operational aspects of business in the practice of management of the business.

**PO6: Innovation, Employability and Entrepreneurial Skills**

CO7: Students will direct, plan and formulate and analyse the provisions of operational aspects of business which is implemented in the business organization and provide the feedback accordingly.

**PO7: Multidisciplinary Competence**

CO6: Students will apply knowledge of provisions of operational aspects of business to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Value Inculcation through Community Engagement**

CO6: Students will apply procedural operational aspects of business and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Traditional Knowledge into Modern Application**

CO4: Students will implement the various operational aspects of business applicable according to the need of the business organization in the day to day practices.

**PO10: Design and Development of System**

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the company law of business organization and provide the feedback accordingly.

**PO11: Ethical and Social Responsibility**

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Research-Related skills**

CO4: Students will implement the various operational aspects of business applicable according to the need of the business organization in the day to day practices.

**PO13: Teamwork:**

CO5: Students will formulate and analyse the required principles of operational aspects of business procedure which is implemented in the business organization.

**PO14: Area Specific Expertise**

CO6: Students will apply operational aspects of business related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO15: Environmental Awareness**

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of operational aspects of business.

**CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester III(2023 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UCOM
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Type</b>	: Open Elective (Theory)
<b>Course Code</b>	: COM-216-OE
<b>Course Title</b>	: Fundamentals of Commerce
<b>No. of Credits</b>	: 02
<b>No. of Teaching Hours</b>	: 30

**Course Objectives:**

1. To develop general awareness of business and fundamentals of commerce among the students.
2. To understand the various concepts and terminologies of business.
3. To have a comprehensive understanding about the existing nature in relation to the business and business activities.
4. To create awareness among the students about trade and types of trade.
5. To acquaint the students business and trade and its types.
6. To understand the small scale industries and its advantages.
7. To apprise the students of challenges of small scale industries

**Course Outcomes:****By the end of the course, students will be able to:**

- CO1: Impart the knowledge of basic definitions and terminologies of commerce.
- CO2: Know about different elements of commerce and trade.
- CO3: Aware about the recent trends in the business, trade and commerce.
- CO4: Instils the knowledge about the different types of trade and aids to trade.
- CO5: Impart the knowledge of importance of small scale industries and advantages.
- CO6: Know about the platforms of business, trade and types of trade.
- CO7: Acquaint with the use and importance with the small scale industries.

**Topics and Learning Points****UNIT 1: Introduction to Commerce and Business** **10 Lectures**

- 1.1. Introduction, Non-economic activities
- 1.2. Economic Activities: Business, Profession and Employment
- 1.3. Business Objectives
- 1.4. Role of Profit in Business
- 1.5. Classification of Business Activities: Industry and Commerce
- 1.6. Distinction between Industry and Commerce

**UNIT 2: Trade** **10 Lectures**

- 2.1. Introduction and Meaning
- 2.2. Types of Trade: Wholesale Trade and Retail Trade, Types of Retail Trade
- 2.3. International Trade: Export Trade: Meaning and Export Procedure and Import Trade: Meaning and Procedure
- 2.4. Entrepot Trade and distinguish between Export trade, Import trade and Entrepot trade

**UNIT 3: Small Scale Industry** **10 Lectures**

- 3.1. Introduction, Meaning and Definition.
- 3.2. Importance of Small Scale industries
- 3.3. Advantages of Small Scale industries
- 3.4. Challenges of Small Scale Industries

**References:**

1. Modern Business Organisation & Management-N.Mishra, Allied Publishers Mumbai
2. Essentials of Business Administration- K. Ashwathappa-Himalaya Publication
3. Business Administration-S.C.Saxena-Sahitya Bhavan, Agra
4. The Administrative Process-Stephen Robbins
5. Industrial Administration & Management- J.Batty
6. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education

**Mapping of Program Outcomes with Course Outcomes****Class:** S.Y.B.Com Sem III**Subject:** Fundamentals of Commerce**Course:** Fundamentals of Commerce**Course Code:** COM-216-OE**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

<b>Programme Outcomes (POs)</b>															
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>PO 13</b>	<b>PO 14</b>	<b>PO 15</b>
CO 1	3	3													
CO 2															
CO 3			3												
CO 4				2					2	3		3			
CO 5			1								2		1		
CO 6					2		1	3						3	
CO 7						3									

**Justification for the Mapping****PO1: A Fundamental Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to fundamentals of commerce in their day to day life or professional life.

**PO2: Procedural Knowledge for Skill Enhancement**

CO1: Students will apply their knowledge of different techniques of fundamentals of commerce such for data collection and analysis by them in an organization.

**PO3: Critical Thinking and Problem-Solving Skills**

CO3: Students will apply provisions of fundamentals of commerce effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Communication Skills**

CO4: Students will implement the various provisions of fundamentals of commerce related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Analytical Reasoning Skills**

CO6: Students will apply various terminologies of provisions of fundamentals of commerce in the practice of management of the business.

**PO6: Innovation, Employability and Entrepreneurial Skills**

CO7: Students will direct, plan and formulate and analyse the fundamentals of commerce which is implemented in the business organization and provide the feedback accordingly.

**PO7: Multidisciplinary Competence**

CO6: Students will apply knowledge of fundamentals of commerce to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Value Inculcation through Community Engagement**

CO6: Students will apply procedural fundamentals of commerce and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Traditional Knowledge into Modern Application**

CO4: Students will implement the various fundamentals of commerce applicable according to the need of the business organization in the day to day practices.

**PO10: Design and Development of System**

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the company law of business organization and provide the feedback accordingly.

**PO11: Ethical and Social Responsibility**

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the business organization in production and operations.

**PO12: Research-Related skills**

CO4: Students will implement the various fundamentals of commerce applicable according to the need of the business organization in the day to day practices.

**PO13: Teamwork:**

CO5: Students will formulate and analyse the required principles of fundamentals of commerce procedure which is implemented in the business organization.

**PO14: Area Specific Expertise**

CO6: Students will apply fundamentals of commerce related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO15: Environmental Awareness**

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of fundamentals of commerce.

**CBCS Syllabus as per NEP 2020 for S.Y. B.Com. Semester III(2023 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UCOM
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Type</b>	: Vocational Skill Course (VSC) Theory
<b>Course Code</b>	: COM-221-VSC
<b>Course Title</b>	: Business Communication Skills
<b>No. of Credits</b>	: 02
<b>No. of Teaching Hours</b>	: 30

**Course Objectives:**

1. To understand the concept, process and importance of communication.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various media of communication.
5. To develop business communication skills through the application and exercises.
6. To develop awareness about new methods and channels in business communication.
7. To provide knowledge of various business letter applicable in business communication.

**Course Outcomes:****By the end of the course, students will be able to:**

- CO1. Impart the knowledge of basic terminologies of business communication.
- CO2. Know about different types and channels of communication.
- CO3. Aware about the new trends in the process of communication at large.
- CO4. Instils the knowledge about the different types of communication and use of computer in communication.
- CO5. Impart the knowledge of importance of communication and its day to day application.
- CO6. Know about the media of communication used in the business.
- CO7. Acquaint with the use and importance with the new media platforms of communication.

**Topics and Learning Points****UNIT 1: Introduction of Business Communication****10 Lectures**

- 1.1. Introduction, Meaning, Definition
- 1.2. Characteristics, Importance of communication
- 1.3. Principles of communication
- 1.4. Process of communication
- 1.5. Barriers to communication & Remedies

**UNIT 2: Methods and Channels of Communication****10 Lectures**

- 2.1. Introduction and types of Communication
- 2.2. Methods and Channels of Communication
- 2.3. Advantages and Disadvantages of Methods and Channels of Communication

**UNIT 3: Business Letters****10 Lectures**

- 3.1. Meaning and Importance
- 3.2. Qualities or Essentials
- 3.3. Physical Appearance
- 3.4. Layout of Business letter

**References:**

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**Mapping of Program Outcomes with Course Outcomes****Class:** S.Y.B.Com Sem III**Subject:** Business Communication Skills**Course:** Business Communication Skills**Course Code:** COM-216-OE**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

<b>Programme Outcomes (POs)</b>															
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>PO 13</b>	<b>PO 14</b>	<b>PO 15</b>
CO 1	3	3													
CO 2															
CO 3			3												
CO 4				2					2	3		3			
CO 5			1								2		1		
CO 6					2		1	3						3	
CO 7						3									

**Justification for the Mapping****PO1: A Fundamental Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to communication skills their day to day life or professional life.

**PO2: Procedural Knowledge for Skill Enhancement**

CO1: Students will apply their knowledge of different techniques of communication skills such for data collection and analysis by them in an organization.

**PO3: Critical Thinking and Problem-Solving Skills**

CO3: Students will apply provisions of communication skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Communication Skills**

CO4: Students will implement the various communication skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Analytical Reasoning Skills**

CO6: Students will apply various terminologies of communication skills in the practice of management of the business.

**PO6: Innovation, Employability and Entrepreneurial Skills**

CO7: Students will direct, plan and formulate and analyse the communication skills which is implemented in the business organization and provide the feedback accordingly.

**PO7: Multidisciplinary Competence**

CO6: Students will apply knowledge of communication skills to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Value Inculcation through Community Engagement**

CO6: Students will apply procedural communication skills and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Traditional Knowledge into Modern Application**

CO4: Students will implement the various communication skills applicable according to the need of the business organization in the day to day practices.

**PO10: Design and Development of System**

CO5: Students will direct, plan and formulate and analyse the day to day strategies which is implemented in the

company law of business organization and provide the feedback accordingly.

**PO11: Ethical and Social Responsibility**

CO5: Students will direct, plan and formulate and analyse the required strategies which is implemented in the communication skills.

**PO12: Research-Related skills**

CO4: Students will implement the various communication skills applicable according to the need of the business organization in the day to day practices.

**PO13: Teamwork:**

CO5: Students will formulate and analyse the required communication skills procedure which is implemented in the business organization.

**PO14: Area Specific Expertise**

CO6: Students will apply communication skills related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO15: Environmental Awareness**

CO6: The students should be able to manage and controls to reduce and eliminate environmental risk with the help of communication skills.