

CBCS Syllabus for T.Y. B.Com. Semester V (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: T.Y. B.Com
Semester	: V
Course Code	: UCBRF351
Course Title	: Business Regulatory Framework I
No. of Credits	: 3 Credits (Theory)
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of mercantile laws.
2. To develop awareness regarding new amendments in mercantile laws.
3. To provide knowledge of various business-related laws.
4. To create awareness among the students about laws affecting trade and commerce.
5. To develop awareness about new amendments and applicable provisions of the mercantile laws.
6. To provide knowledge of various provisions of Partnership Act.
7. To develop awareness among the various provisions related to law of agency.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of mercantile laws.
- CO2. Know about different types laws applicable to business and business activities..
- CO3. Aware about the new amendments related to the acts applicable under mercantile laws.
- CO4. Instils the knowledge about the different types of acts under the mercantile laws.
- CO5. Impart the knowledge of importance various laws under the law of agency.
- CO6. Know about the e-platforms of available under various mercantile laws.
- CO7. Acquaint with the use and importance with the new trends and provisions applicable under the mercantile laws.

Topics and Learning Points

UNIT 1: Law of Contract (Indian Contract Act 1872)

20

Lectures

- 1.1. Definition and Meaning of concepts “Contract and Agreement”
- 1.2. Essential elements of Valid Contract

- 1.3.Kinds of contract
- 1.4.Offer and Acceptance
- 1.5.Capacity of parties.
- 1.6.Consideration.
- 1.7.Consent and free consent.
- 1.8.Legality of object and consideration.
- 1.9.Void Agreements.
- 1.10. Discharge of contract.
- 1.11. Breach of contract and remedies (Including meaning of the term damages, kinds and rules for ascertaining damages)

UNIT 2: Law of Partnerships **10**

Lectures

2.1. Indian Partnership Act 1932:

Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership firm.

2.2. Limited Liability Partnership Act 2008:

Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Process of Incorporation of LLP, Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)

UNIT 3: Sale of Goods (Sale of Goods Act 1930) **10**

Lectures

3.1. Contract of sale-Concept and Essentials of contract of sale.

3.2 Sale and agreement to sale. Goods-Concept and kinds.

3.3 Conditions and warranties. (Definition, Distinction, implied conditions and warranties)

3.4 Transfer of title by non-owners. Rights of Unpaid Seller

UNIT 4: Law of Agency **08**

Lectures

4.1 Introduction, Agent and Agency,

4.2 Kinds of Agencies, Creation of Agency,

4.3 Principal and Agent, Termination of Agency

References:

1. Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
2. Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3. Business Laws :-Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :-N.D.Kapoor
6. Business Laws :-N.M.Wechlekar
7. Company Law :-Avtar Singh

8. Business Law for Management :-Bulchandani K.R
9. Negotiable Instruments Act :-Khergamwala 10)Intellectual Property Law:-P.Narayan. 11)Cyber Laws :- Krishna Kumar
10. Consumer Protection Act In India :-Niraj Kumar 13)Consumer Grievance Redressal under CPA :- Deepa Sharma.
11. Business Law – DilipShinde, KiranNerkar, Shantnu Jog, AnantDeshmukh (Sai Jyoti Publication)

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com
Framework I.

Subject: Business Regulatory

Course: Business Regulatory Framework I

Course Code: UCBRF351

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
CO 1	3	2			
CO 2	3	2			
CO 3	3	2			
CO 4					
CO 5			2		
CO 6				2	
CO 7					3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will demonstrate proficiency in acquainting and transforming mercantile law provisions and interactions in their day to day life.

CO2: Students will develop a deep understanding of procedure to solve complex practical work.

CO3: Students will master the regular practice by understanding the methods and procedures of communication in their organization.

PO2: Communication skills

CO1: Students will apply their knowledge of various provisions and procedures to solve problems involving the organization.

CO2: Students will use their understanding of drafts to solve complex spatial problems.

CO3: Students will apply their knowledge of legal aspects and procedures to solve problems involving the routine matters and issues.

PO3: Independent learning

CO5: Students will apply their legal skills effectively, analyse the concepts and participate in healthy arguments and portray skill in business legal drafting.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering legal provisions. This ability is essential for success in many different careers.

PO5: Teamwork

CO6: Students will apply knowledge of legal, ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**Syllabus (2022 Pattern) (Applicable from June 2024)
Academic Year 2024-25**

Name of the Program	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: UCAA351
Course Title	: ADVANCED ACCOUNTING – I
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce and to make aware the students about the application of different accounting standards.
2. To know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
3. To create awareness about limitations of incomplete records.
4. To understand the procedure of conversion of incomplete records (single entry system) into double entry system.
5. To make aware the students about the conceptual aspects of Accounting by E-commerce Entities.
6. To make aware the students about Banking Companies.
7. To understand the various aspect in Accounting by E-commerce Entities.

Course Outcomes (COs):

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

- CO1: The course will help the students to get knowledge about the application of different accounting standards.
- CO2: The course would also enable the students to know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
- CO3: It will help to create awareness among students about limitations of incomplete records.

CO4: It would also enable the students to understand the procedure of conversion of incomplete records (single entry system) into double entry system.

CO5: It will help the students to make aware of the conceptual aspects of Accounting by E-commerce Entities.

CO6: The course will help the students to get knowledge about Accounting Standards & Financial Reporting.

CO7: It will help to create awareness among students about e-commerce transaction.

Topics and Learning Points

Unit 1:	Accounting Standards & Financial Reporting	(12)
	1.1 Brief Review of Indian Accounting Standard. 1.2 Introduction to AS- 3, AS-7 and AS-12 1.3 Simple numerical examples on AS-3, AS-7 and AS-12 1.4 Introduction to IFRS-Fair Value Accounting	
Unit 2:	Final Accounts of Banking Companies	(16)
	2.1 Introduction of Banking Company 2.2 Introduction to Core Banking System. 2.3 Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts 2.4 Vertical form of Final Accounts as per Banking Regulation Act 1949. 2.5 Simple Numerical Examples to Preparation of Profit & Loss A/c and Balance Sheet in vertical form.	
Unit 3:	Accounting for Incomplete Records (Single Entry)	(10)
	3.1 Introduction – Features – Disadvantages of Single Entry 3.2 Conversion of Single Entry into Double Entry 3.3 Preparation of Opening Statement of Affairs - Total Debtor A/c - Total Creditor A/c – Bills Receivable A/c – Bills Payables A/c 3.4 Analysis of Cash Book and Preparation of Final Accounts. 3.5 Simple Numerical Examples on Preparation Final Accounts.	
Unit 4:	Accounting for E-commerce Entities	(10)
	4.1 Introduction, Elements of e-commerce transaction, Scope, 4.2 Revenue Recognition, Membership & Subscription, Merchandising Activities (excluding Auctions and shipping and handling activities), 4.3 Multiple element Arrangements, Right of Returns, Consignment Arrangement, Warranties, Advertising Services, 4.4 Revenue from Transactions involving exchange for non-cash consideration, 4.5 Accounting for gift cards/coupons, Website/mobile application development cost, Rebates, discount, Gift vouchers, Loyalty and other sales incentives.	

❖ Recommended Books & Journals:

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann’s)
- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

- The Accounting World: ICAI Hyderabad

❖ **Assessment Pattern:**

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	: 40 Marks
External Examination (For external examination, the Question Paper should consist of: Theory Questions: up to 30% & Problems: 70%)	: 60 Marks
Total Marks	: 100 Marks

❖ **Tentative Question Paper Pattern for external examination:**

Q.1)	Simple Numerical calculations based on Unit No.1	3 x 5 =	15 Marks
	(A, B, C) OR (A, B, C)		
Q.2)	Practical Problem on Unit No. 2 (Preparation of P & L A/c) OR Practical Problem on Unit No. 2 (Preparation of Balance Sheet)	1 x 15 =	15 Marks
Q.3)	Practical Problem on Unit No. 3 OR Practical Problem on Unit No. 3	3 x 5 =	15 Marks
Q.4)	Write Short Note (Any Three) based on Unit No. 4	3 x 5 =	15 Marks
	Total		60 Marks

Note: The Question Paper Pattern for external examination can be changed as per requirement.

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: ADVANCED ACCOUNTING – I

Course: ADVANCED ACCOUNTING – I

Course Code: UCAA351

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

Program Outcomes (POs)					
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3				
CO 2					3
CO 3				2	
CO 4		2			
CO 5			2		2
CO 6	3				
CO 7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will be able to acquire critical thinking skills and apply accounting standards in various scenarios.

CO6: Students will understand the knowledge about accounting standards and financial reporting. Understanding these standards is foundational for a career in accounting, and it enhances the students' knowledge base.

PO2: Communication skills

CO4: student will understand of the conversion procedure of single entry to double entry.

PO3: Independent learning

CO5: Students should independently explore how accounting concepts apply to the unique challenges presented by e-commerce entities.

PO4: Leadership quality

CO3 Leaders need to be aware of the challenges and limitations in accounting practices. Creating awareness about incomplete records equips future leaders to make informed decisions and guide their teams in addressing these challenges.

PO5: Teamwork

CO2: Students will know the procedure and different legal provisions regarding preparation of final accounts of banking companies.

CO5: E-commerce accounting involves a multidisciplinary approach. Students, by gaining awareness of conceptual aspects, can collaborate with team members from different backgrounds to develop comprehensive strategies for accounting in e-commerce entities.

Syllabus (2022 Pattern) (With effect from June 2024)
Academic Year 2024-25

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: UCA351
Course Title	: AUDITING
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce about meaning, nature and importance of auditing.
2. To know the procedure of Internal Control - Internal Check - Internal Audit.
3. To understand the process of audit and its Assurance standard.
4. to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
5. To know about the role, responsibility, and rights of an auditor.
6. To understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
7. To know about the different types of Audit Report.

Course Outcomes (COs):

By the end of the course:

- CO1. The course will help the students to introduce about meaning, nature and importance of auditing.
- CO2. The course will help the students to know the procedure of Internal Control - Internal Check - Internal Audit.
- CO3. The students will be able to understand the process of audit and its Assurance standard.

- CO4. Students will be able to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
- CO5. Students will be able to know about the role, responsibility, and rights of an auditor.
- CO6. course will help the students to understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
- CO7. The course will help the students to know about the different types of Audit Report.

Topics and Learning Points

Unit 1:	Introduction to Auditing	(12)
	1.1 Meaning and Definition of Auditing, 1.2 Objectives-Advantages and Disadvantages of Auditing 1.3 Types of errors and frauds 1.4 Classes or Types of Audit 1.5 Auditing and Assurance Standards (AAS- 1 to 5, 28 & 29)	
Unit 2:	Audit Process	(12)
	2.1 Internal Control-Internal Check-Internal Audit 2.2 Test checking, Vouching of Cash Book 2.3 Verification and Valuation of Assets and Liabilities. 2.4 Audit Programme, Audit Notebook, Working Papers	
Unit 3:	Company Auditor	(12)
	3.1 Qualification & Disqualifications of Company Auditor 3.2 Appointment, Reappointment and Removal of Company Auditor 3.3 Rights of Company Auditor 3.4 Duties and liabilities of Company auditor	
Unit 4:	Audit Report	(12)
	4.1 Types of Audit Report – Qualified and Clean Audit Report 4.2 Audit Certificate 4.3 Difference between Audit Report and Audit Certificate.	

❖ **Recommended Books & Journals:**

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann's)
- Practical Auditing - Spicer and Peglar
- Auditing Principles - Jagadish Prasad
- A Handbook of Practical Auditing - B.N. Tondon
- Auditing assurance standards - The Institute of Chartered Accountants of India
- Principles and Practice of Auditing - Dinkar Pagare, (Sultan Chand and Sons)
- Student Guide to Income Tax: Dr. Vinod Singhania

- Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta

❖ **Assessment Pattern:**

Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	40 Marks
External Examination (For external examination, the Question Paper should consist of Four to Five questions)	60 Marks
Total Marks	100 Marks

❖ **Tentative Question Paper Pattern for external exam (Theory Paper of 60 Marks):**

	Nature of Question	No. of Question	Marks
Q.1)	A) Fill in Blanks	5 x 1 Mark	05
	B) True or False	5 x 1 Mark	05
Q.2)	Write Short Note (Any Three)	3 x 5 Marks	15
Q.3)	Short Answer type questions (Any Two)	2 x 7.5 Marks	15
Q.4)	Answer the questions (Any Two)	2 x 10 Marks	20
	Total Marks		60

Note: The Question Paper Pattern for external examination can be change as per requirement.

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B. Com

Subject: AUDITING

Course: AUDITING

Course Code: UCA351

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

Program Outcomes (POs)					
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3				
CO 2	3				
CO 3					
CO 4			2		
CO 5					2

CO 6	3				
CO 7		3		2	3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will get knowledge about the concept of auditing.

CO2: Students will get knowledge about the application of different Auditing and Assurance Standards.

CO6: Students will be aware about the recent trends in auditing like Green Audit and Human Resource Audit.

PO2: Communication skills

CO7: Students will be aware about auditor rights, duties and liabilities of an auditor.

PO3: Independent learning

CO4: Students will apply their skill in different provisions regarding role, responsibility, rights, appointment, reappointment, and removal of an auditor.

PO4: Leadership quality

CO7: Students will make aware about auditor rights, duties, and liabilities of an auditor. This ability is essential for success in many different careers.

PO5: Teamwork

CO5: Students will make aware about the conceptual aspects of tax audit.

CO7: Students will be aware about auditor rights, duties, and liabilities of an auditor.

Syllabus (2022 Pattern) (With effect from June 2024)
Academic Year 2024-25

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: UCASEC5
Course Title	: AUDITING (Practical)
No. of Credits	: 02
No. of Lectures	: 30

Course Objectives:

1. To introduce about meaning, nature and importance of auditing.
2. To know the procedure of Internal Control - Internal Check - Internal Audit.
3. To understand the process of audit and its Assurance standard.
4. to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
5. To know about the role, responsibility, and rights of an auditor.
6. To understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
7. To know about the different types of Audit Report.

Course Outcomes (COs):

By the end of the course:

- CO1. The course will help the students to introduce about meaning, nature and importance of auditing.

- CO2. The course will help the students to know the procedure of Internal Control - Internal Check - Internal Audit.
- CO3. The students will be able to understand the process of audit and its Assurance standard.
- CO4. Students will be able to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
- CO5. Students will be able to know about the role, responsibility, and rights of an auditor.
- CO6. course will help the students to understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
- CO7. The course will help the students to know about the different types of Audit Report.

Topics and Learning Points

Unit 1:	Audit Process	(10)
	1.1 Internal Control-Internal Check-Internal Audit 1.2 Test checking, Vouching of Cash Book 1.3 Verification and Valuation of Assets and Liabilities. 1.4 Audit Programme, Audit Notebook, Working Papers	
Unit 2:	Company Auditor	(10)
	2.1 Qualification & Disqualifications of Company Auditor 2.2 Appointment, Reappointment and Removal of Company Auditor 2.3 Rights of Company Auditor 2.4 Duties and liabilities of Company auditor	
Unit 3:	Audit Report	(10)
	3.1 Types of Audit Report – Qualified and Clean Audit Report 3.2 Audit Certificate 3.3 Difference between Audit Report and Audit Certificate.	

❖ List of Practical suggested:

Sr. No.	Unit Name	Particulars	Mode of Practical
1	Audit Process	Internal Control-Internal Check-Internal Audit	Visit to different organizations
2	Audit Process	Preparation of Audit Program and Audit Notebook	Visit to CA Office/ Guest lecture
3	Audit Process	Preparation of Audit Notebook	Visit to CA Office
4	Audit Process	Verification and Valuation of Assets and Liabilities	Visit to different organizations
5	Audit Process	Test Checking, Vouching & Verification	Collection of different types of vouchers
6	Company Auditor	Analysis of Different Audit Reports	Visit to different

			organization
7	Audit Report	Qualified and Clean Audit Report	Visit to CA Office / Guest lecture/ Collection of different Audit reports
8	Audit Report	Preparation of Audit Certificate	Visit to CA Office / Guest lecture

❖ **Recommended Books & Journals:**

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann's)
- Practical Auditing - Spicer and Peglar
- Auditing Principles - Jagadish Prasad
- A Handbook of Practical Auditing - B.N. Tondon
- Auditing assurance standards - The Institute of Chartered Accountants of India
- Principles and Practice of Auditing - Dinkar Pagare, (Sultan Chand and Sons)

❖ **Assessment Pattern:**

Practical Journal	10 Marks
Viva-Voce	10 Marks
Total Marks	20 Marks

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B. Com

Subject: AUDITING (Practical)

Course: AUDITING

Course Code: UCASEC5

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

Program Outcomes (POs)					
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3				
CO 2	3				
CO 3					
CO 4			2		
CO 5					2
CO 6	3				
CO 7		3		2	3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will get knowledge about the concept of auditing.

CO2: Students will get knowledge about the application of different Auditing and Assurance Standards.

CO6: Students will be aware about the recent trends in auditing like Green Audit and Human Resource Audit.

PO2: Communication skills

CO7: Students will be aware about auditor rights, duties and liabilities of an auditor.

PO3: Independent learning

CO4: Students will apply their skill in different provisions regarding role, responsibility, rights, appointment, reappointment, and removal of an auditor.

PO4: Leadership quality

CO7: Students will make aware about auditor rights, duties, and liabilities of an auditor. This ability is essential for success in many different careers.

PO5: Teamwork

CO5: Students will make aware about the conceptual aspects of tax audit.

CO7: Students will be aware about auditor rights, duties, and liabilities of an auditor.

SYLLABUS FOR T.Y.COM (2022 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UC
Class	: T.Y.B.Com
Semester	: V
Course Name	: Cost and Works Accounting Special Paper-III
Course Code	: UCCWA351(B)
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives:

1. Understand the concept of overheads and their significance in cost accounting.
2. Classify overheads according to their nature and relevance in cost accounting systems.
3. Familiarize yourself with Cost Accounting Standards (CAS) and the role of the Cost Accounting Standard Board.
4. Explore specific CAS such as CAS 3, CAS 11, and CAS 15, understanding their implications in cost determination.
5. Analyze Cost Accounting Standard 3 focusing on production and operational overheads.
6. Develop proficiency in collecting and allocating overheads to relevant cost centers.
7. Apply techniques of apportionment and reapportionment to allocate overhead costs accurately.

Course Outcomes:

CO 1 Students will be able to differentiate between various types of overheads and their

- respective classifications, facilitating better cost management decisions.
- CO 2** Upon completion, students will demonstrate an understanding of the purpose and the function of Cost Accounting Standards, enhancing their ability to comply with industry regulations.
- CO 3** By mastering techniques like primary and secondary distribution of overheads, students will be capable of accurately allocating overhead costs in different organizational settings.
- CO 4** Students will be proficient in computing overhead absorption rates and applying various methods of absorption, ensuring accurate cost determination.
- CO 5** Learners will be equipped to identify instances of under and over-absorption of overheads, and apply appropriate accounting treatments to rectify discrepancies.
- CO 6** Through the study of Activity Based Costing (ABC), students will comprehend the stages involved, including the identification of cost pools and drivers, enabling them to implement ABC systems effectively.
- CO 7** Upon completion of the course, students will be able to solve simple problems related to Activity Based Costing, providing them with practical skills applicable in real-world scenarios.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I: OVERHEADS

12 LECTURES

- 1.1 Meaning and definition of overheads.
- 1.2 Classification of overheads
- 1.3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 1.4. Introduction to of CAS 3, CAS 11, CAS 15
- 1.5 Cost Accounting Standard 3: Production and operation Overheads

UNIT II: ACCOUNTING OF OVERHEADS (PART-I)

12 LECTURES

- 2.1 Collection and Allocation of overheads.
- 2.2 Apportionment and Reapportionment of overheads
- 2.3 Simple problem of primary distribution of Overhead
- 2.4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)

UNIT III: ACCOUNTING OF OVERHEADS (PART-II)

12 LECTURES

- 3.1 Absorption - Meaning, Rate and Methods of Overhead Absorption
- 3.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment
- 3.3 Simple problems on the accounting treatment of under and overabsorption of Overheads

UNIT IV: ACTIVITY BASED COSTING

12 LECTURES

- 4.1 Definitions-Stages in Activity Based Costing
- 4.2 Purpose and Benefits of Activity Based Costing
- 4.3 Cost Pools and Cost Drivers
- 4.4 Problems on Activity Based Costing [Simple Problems only]

Areas of Practical Problems

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

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

Areas of Practical Problems

- Accounting & Control of Overhead. [Part I] Primary and Secondary Distribution of Overheads(Repeated & Simultaneous equation methods only)
- Accounting & Control of Overhead. [Part II] Problems of Machine Hour Rate Only.
- Problems of Activity Based Costing [Simple Problems only].

Recommended Books:

1. Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
- R.S.N. Pillai and V. Bhagavati -: Cost Accounting

Journals -

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

Website - <https://icmai.in/icmai/index.php>

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem V)

Subject: Cost and Works Accounting paper-III

Course: Cost and Works Accounting Special Paper-V

Course Code: UCCWA351(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
CO1	3	2	1		
CO2		3			
CO3			3		
CO4				2	
CO5					3
CO6	2				

CO7					
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Justification for the mapping

PO1: Knowledge and Critical Thinking

CO1: Strong (3) - Acquiring skills in organizing and analyzing information directly relates to the differentiation between types of overheads, aiding in better cost management decisions.

CO6: Moderate (2) - Analyzing issues logically and considering different options aligns with understanding the stages involved in Activity Based Costing (ABC), facilitating effective implementation.

PO2: Communication Skill

CO1: Moderate (2) - Effective communication is crucial in understanding overhead classifications for better decision-making.

CO2: Strong (3) - Analyzing concepts and participating in arguments enhances comprehension of Cost Accounting Standards, aiding in regulatory compliance.

PO3: Independent Learning

CO3: Strong (3) - Demonstrating the ability to acquire knowledge and skills aligns directly with mastering techniques like primary and secondary distribution of overheads.

PO4: Leadership Quality

CO4: Moderate (2) - Exhibit qualities associated with leadership such as accountability and integrity are indirectly related to computing overhead absorption rates accurately.

PO5: Teamwork

CO5: Strong (3) - Working constructively as part of a team correlates directly with identifying instances of under and over-absorption of overheads, facilitating collaboration for appropriate accounting treatments.

PO6:

CO1: Moderate (2) - The ability to analyze issues logically aids in understanding overhead classifications.

PO7: No direct relevance to any CO.

SYLLABUS FOR T.Y.COM (2022 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UC
Class	: T.Y.B.Com
Semester	:V
Course Name	: Cost and Works Accounting -III (Practical)
Course Code	: UCCWASEC6(B)
Credit	: 02 Credits (Practical)
No. of lectures	: 30

Course Objectives:

1. Understand the concept of business overheads and their relevance in financial management.
2. Develop proficiency in categorizing various types of overheads encountered in business operations.

3. Apply predetermined allocation methods to effectively distribute overhead costs to relevant cost centers.
4. Explore apportionment techniques and their application in allocating overheads among different departments.
5. Gain competence in calculating and applying primary distribution of overheads in real-world scenarios.
6. Comprehend the significance of industrial visits in practical learning and its contribution to understanding overhead absorption techniques.
7. Introduce students to Activity Based Costing (ABC), including its purpose, benefits, and the identification of cost pools and drivers.

Course Outcomes:

- CO 1** Students will be able to identify and classify overheads encountered in business operations, facilitating better cost management strategies.
- CO 2** Upon completion, students will demonstrate proficiency in allocating overheads to appropriate cost centers using predetermined methods, ensuring accurate cost determination.
- CO 3** Learners will develop the skills necessary to apportion overhead costs among different departments effectively, considering their specific needs and requirements.
- CO 4** By mastering techniques of primary distribution of overheads, students will be capable of solving complex problems related to cost allocation in diverse business environments.
- CO 5** Students will recognize the importance of industrial visits in practical learning, enhancing their understanding and application of overhead absorption techniques.
- CO 6** Upon completion of the course, students will be able to calculate absorption rates using various methods and address under and over-absorption issues, proposing suitable corrective actions.
- CO 7** Through the introduction to Activity Based Costing (ABC), students will gain insight into its implementation and benefits, enabling them to evaluate business scenarios and identify appropriate cost pools and drivers.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT 1: OVERHEADS

10 HOURS

1.1 Identifying Business Overheads

- Understanding and categorizing various overheads
- **Practical exercise: Identify and list overheads relevant to a business scenario.**

1.2 Allocating Overheads to Cost Centers

- Application of predetermined allocation methods
- **Practical exercise: Allocate overheads to different cost centers using chosen methods.**

UNIT 2: ACCOUNTING OF OVERHEADS

10 HOURS

2.1 Apportioning Overheads among Departments

- Overview of apportionment techniques
- **Practical exercise: Apportion overheads considering different departmental needs.**

2.2 Primary Distribution of Overheads

- Calculating and applying primary distribution
- **Practical exercise: Solve a simple problem involving primary distribution of overheads.**

UNIT 3: Overhead Absorption

10 HOURS

3.1 Overview of the importance of industrial visits in practical learning.

3.1 Overhead Absorption Techniques

- Understanding absorption rates and methods
- **Practical exercise: Calculate and compare absorption rates using different methods.**

3.2 Addressing Under and Over Absorption

- Identification and corrective actions
- **Practical exercise: Identify and address under and over absorption issues, proposing corrective measures.**

3.3 Introduction to Activity Based Costing (ABC)

- Purpose, benefits, cost pools, and drivers
- **Practical exercise: Evaluate a business scenario, identifying cost pools and drivers in an ABC context.**
- Submission of a detailed report or journal.

Reference Books:

1. Author: M.N. Arora, Book: Cost Accounting - Principles and Practice, Publisher: Himalaya Publishing House
2. Author: Jawaharlal, Book: Cost Accounting: Theory and Problems, Publisher: Tata McGraw-Hill Education
3. Author: Maheshwari and Mittal, Book: Cost and Management Accounting, Publisher: Sultan Chand & Sons

Choice-Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem V)

Subject: Cost and Works Accounting -III (Practical)

Course: Cost and Works Accounting -III (Practical) **Course Code:** UCCWASEC6(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
CO1	3	2			
CO2	2	3			

C03			3		
C04					
C05					2
C06					
C07					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Strong (3) - Acquiring skills in organizing, analyzing, and evaluating information directly relates to identifying and classifying overheads for better cost management.

CO2: Moderate (2) - Analyzing issues logically and making decisions aligns with proficiency in allocating overheads to appropriate cost centers.

PO2: Communication Skill

CO1: Moderate (2) - Effective communication aids in identifying and classifying overheads for better cost management.

CO2: Strong (3) - Analyzing concepts and participating in arguments enhances proficiency in allocating overheads to appropriate cost centers.

PO3: Independent Learning

CO3: Strong (3) - Demonstrating the ability to acquire knowledge and skills aligns with developing skills necessary to apportion overhead costs among different departments effectively.

PO4: Leadership Quality

No relevant COs identified.

PO5: Teamwork

CO5: Moderate (2) - Working constructively as part of a team enhances understanding and application of overhead absorption techniques during industrial visits.

SYLLABUS FOR T.Y.COM (2022 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UC
Class	: T.Y.B.Com
Semester	: V
Course Name	: Cost and Works Accounting Special Paper-IV
Course Code	: UCCWA352(B)
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives

1. Identify and define the components of Cost-Volume-Profit (CVP) analysis, including Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety, and Angle of Incidence.
2. Apply marginal costing techniques in decision-making scenarios, such as make or buy decisions, acceptance of export orders, and consideration of limiting factors, to optimize financial outcomes.
3. Evaluate and integrate ethical considerations into the decision-making process, demonstrating awareness and ethical responsibility in managerial actions.
4. Develop and implement comprehensive budgets for small businesses, ensuring accuracy, feasibility, and alignment with organizational goals.
5. Critically evaluate the advantages and limitations of budgetary control procedures, fostering a nuanced understanding of practical implications in diverse business contexts.
6. Apply uniform costing principles, develop a uniform cost manual, and conduct inter-firm financial analysis, contributing to standardized costing practices and informed financial comparisons.
7. Design and create Management Information System (MIS) reports and assess the impact of Supply Chain Management (SCM) models, showcasing proficiency in utilizing information systems and optimizing supply chain processes for organizational efficiency.

Course Outcomes

- CO 1:** Identify and calculate key components of CVP analysis, showcasing proficiency in analyzing financial elements crucial for decision-making.
- CO 2:** Apply marginal costing techniques in real-world decision-making scenarios, demonstrating the ability to make informed and financially optimized business decisions.
- CO 3:** Recognize, analyze, and integrate ethical considerations into managerial decision-making, fostering ethical awareness, and responsible conduct in professional roles.
- CO 4:** Develop and implement comprehensive budgets for small businesses, showcasing proficiency in financial planning and control.
- CO 5:** Critically assess the advantages and limitations of budgetary control procedures, gaining insights into the practical implications of budgetary control in real-world contexts.
- CO 6:** Apply uniform costing principles, develop a uniform cost manual, and conduct meaningful inter-firm financial analysis, contributing to standardized costing practices.
- CO 7:** Design and create Management Information System (MIS) reports and assess the impact of Supply Chain Management (SCM) models, showcasing proficiency in utilizing information systems and optimizing supply chain processes.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : MARGINAL COSTING

18 LECTURES

- 1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence.
- 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis

1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.

1.4 Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts excluding decision making).

UNIT II : BUDGETARY CONTROL

12 LECTURES

2.1 Definition and Meaning of Budget & Budgetary control

2.2 Objectives, essentials, and procedure of Budgetary control

2.3 Advantages and Limitations of Budgetary control

2.4 Types of Budgets

2.5 Zero Base Budgeting (Simple practical problems based on cash and flexible budget only)

UNIT III : UNIFORM COSTING AND INTER-FIRM COMPARISON

12 LECTURES

3.1 Meaning, objectives, advantages, and disadvantages of Uniform Costing.

3.2 Uniform Cost Manual

3.3 Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only).

UNIT IV : MIS AND SUPPLY CHAIN MANAGEMENT

10 LECTURES

4.1 Management Information System- Introduction, features, and procedure, preparation.

4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM. (Theory Only)

Note :-

Allocation of Marks

a) 50% For Theory.

b) 50% For Practical Problems.

Areas of Practical Problems:

Marginal Costing

Cash Budget & Flexible budget.

Recommended Books:

1. Prof. Subhash Jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi.
6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Textbook. Sultan Chand and Sons, New Delhi

9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicate Pvt. Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15. Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P. Bhosale -: Management Accounting, Vision Publication

Journals -

3. Cost Accounting Standards - The ICWA of India, Calcutta

4. Management Accountant - The ICWA of India, Calcutta

Website - <https://icmai.in/icmai/index.php>

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem V)

Subject: Cost and Works Accounting Special Paper-IV

Course: Cost and Works Accounting Special Paper-IV

Course Code: : UCCWA352(B) **Weightage:** 1=

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

	Program Outcomes				
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1	3	2			2
CO2	2	3			
CO3			3		
CO4				2	
CO5					2
CO6					
CO7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Strong (3) - Acquiring skills in organizing, analyzing, and evaluating information directly relates to identifying and calculating key components of CVP analysis, essential for decision-making.

CO2: Moderate (2) - Analyzing issues logically and making decisions aligns with applying marginal costing techniques for informed business decisions.

CO5: Moderate (2) - Flexibility and adaptability are necessary traits for effective teamwork, which indirectly relates to working constructively as part of a team.

PO2: Communication Skill

CO1: Moderate (2) - Effective communication aids in understanding and calculating components of CVP analysis.

CO2: Strong (3) - Analyzing concepts and participating in arguments enhances the application of marginal costing techniques for financial optimization.

PO3: Independent Learning

CO3: Strong (3) - Demonstrating the ability to acquire knowledge and skills directly aligns with recognizing, analyzing, and integrating ethical considerations into managerial decision-making.

PO4: Leadership Quality

CO4: Moderate (2) - Exhibit qualities associated with leadership, such as accountability and integrity, indirectly relate to developing and implementing comprehensive budgets for financial planning and control.

PO5: Teamwork

CO1: Moderate (2) - Working constructively as part of a team correlates with critically assessing the advantages and limitations of budgetary control procedures.

CO5: Moderate (2) - Flexibility and adaptability are necessary traits for effective teamwork, directly related to working constructively as part of a team.

SYLLABUS FOR T.Y.COM (2022 PATTERN)

Name of the Programme : B.Com
Programme Code : UC
Class : T.Y.B.Com

Semester	: V
Course Name	: Cost and Works Accounting -IV (Practical)
Course Code	: UCCWASEC7(B)
Credit	: 02 Credits (Practical)
No. of lectures	: 30

Course Objectives:

1. Gain a comprehensive understanding of cost components and ratios, including fixed costs, variable costs, and key performance indicators like profit-volume ratio and break-even point.
2. Apply cost-profit-volume analysis and marginal costing techniques in decision-making scenarios, considering assumptions and limitations to optimize business performance.
3. Explore ethical considerations and non-financial factors influencing decision-making processes in managerial accounting.
4. Familiarize with budgeting concepts and develop skills in budget preparation and control for effective financial management.
5. Understand the objectives, essentials, and procedures of budgetary control, recognizing its advantages and limitations along with different budget types and zero-based budgeting principles.
6. Implement uniform costing principles, including the development of a uniform cost manual, and analyze financial statements for inter-firm comparison.
7. Gain insights into Management Information Systems (MIS) and Supply Chain Management (SCM), understanding their features, procedures, and practical applications in decision-making and supply chain optimization.

Course Outcomes:

- CO 1** Students will demonstrate proficiency in identifying and calculating various cost components and ratios, enabling them to analyze business performance effectively.
- CO 2** Upon completion, learners will apply cost-profit-volume analysis and marginal costing techniques to real-world decision-making scenarios, enhancing their ability to make informed business decisions.
- CO 3** Through ethical considerations and non-financial factors evaluation, students will develop a holistic approach to decision-making, ensuring ethical and sustainable business practices.
- CO 4** Upon completing the course, students will be capable of developing budgets and implementing budgetary control procedures, effectively managing financial resources.
- CO 5** Learners will understand the advantages, limitations, and different types of budgetary control, along with principles of zero-based budgeting, facilitating strategic financial planning.
- CO 6** Students will be able to implement uniform costing principles and conduct inter-firm comparisons, aiding in performance evaluation and benchmarking.
- CO 7** By exploring MIS and SCM concepts and applications, students will develop skills in designing MIS reports for decision-making and optimizing supply chain operations for enhanced efficiency and competitiveness.

UNIT 1: MARGINAL COSTING

(10 HOURS)

1.1 Understanding Cost Components and Ratios

- Identification and calculation of Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety, and Angle of Incidence.
- **Practical exercise: Calculate key CVP components for a given business scenario.**

1.2 Cost-Profit-Volume Analysis and Marginal Costing Techniques

- Assumptions and limitations of cost-profit volume analysis.
- Application of marginal costing techniques in decision-making scenarios such as make or buy decisions, acceptance of export orders, and consideration of limiting factors.
- **Practical exercise: Analyze scenarios applying cost-profit volume analysis and marginal costing techniques.**

1.3 Ethical and Non-Financial Considerations

- Exploration of ethical considerations in decision-making.
- **Practical exercise: Evaluate non-financial factors in decision-making through case studies.**

UNIT 2: BUDGETARY CONTROL

(10 HOURS)

2.1 Definition and Meaning of Budget & Budgetary Control

- Introduction to budgeting and the concept of budgetary control.
- **Practical exercise: Develop a basic budget for a small business.**

2.2 Objectives, Essentials, and Procedure of Budgetary Control

- Understanding the goals and steps in budgetary control.
- **Practical exercise: Implement budgetary control procedures for a simulated business.**

2.3 Advantages and Limitations of Budgetary Control, Types of Budgets, and Zero Base Budgeting

- Analysis of the pros and cons of budgetary control.
- Exploration of different budget types and principles of zero-based budgeting.
- **Practical exercise: Create budgets and analyze the impact of zero-based budgeting on cash and flexible budgets.**

UNIT 3: UNIFORM COSTING, INTER-FIRM COMPARISON, MIS, AND SCM

(10 HOURS)

3.1 Understanding Uniform Costing and Inter-firm Comparison

- Meaning, objectives, advantages, and disadvantages of Uniform Costing.
- Development and usage of a uniform cost manual.
- Meaning, prerequisites, advantages, and disadvantages of inter-firm comparison.
- **Practical exercise: Implement uniform costing principles, develop a uniform cost manual, and analyze financial statements for inter-firm comparison.**

3.2 Management Information System (MIS) and Supply Chain Management (SCM)

- Introduction, features, procedure, and preparation of MIS reports.

- Meaning, features, and models of SCM.
- **Practical exercise: Design and create basic MIS reports for decision-making and evaluate the impact of SCM models on a hypothetical supply chain.**

Recommended Books :

2. S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman 's, New Delhi.
3. M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
4. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi

Choice-Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem V)

Subject: Cost and Works Accounting -IV (Practical)

Course Cost and Works Accounting -IV (Practical) Course Code: : UCCWASEC7(B)

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

Course Outcomes	Program Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	3	2	2		1
CO2	2	3	3		
CO3	2	3	3		
CO4				3	
CO5					3
CO6					
CO7					

Justification for the mapping

PO1: Knowledge and Critical Thinking

CO1: Strong (3) - Acquiring skills in organizing, analyzing, and evaluating information directly relates to demonstrating proficiency in identifying and calculating various cost components and ratios for effective business performance analysis.

CO2: Moderate (2) - Analyzing issues logically and making decisions aligns with applying cost-profit-volume analysis and marginal costing techniques for informed business decisions.

CO3: Moderate (2) - Acquiring knowledge and business skills also supports the application of cost-profit-volume analysis and marginal costing techniques, but with less direct relevance compared to CO1.

CO5: Weak (1) - While teamwork skills are valuable, they have weak relevance to the application of financial analysis techniques.

PO2: Communication Skill

CO1: Moderate (2) - Effective communication aids in demonstrating proficiency in identifying and calculating various cost components and ratios for effective business performance analysis.

CO2: Strong (3) - Analyzing concepts and participating in arguments enhances the application of cost-profit-volume analysis and marginal costing techniques for informed business decisions.

CO3: Strong (3) - Communication skills also support the application of cost-profit-volume analysis and marginal costing techniques, especially in conveying ethical considerations.

CO5: Weak (1) - Communication skills have weak relevance to the principles of budgetary control and financial planning.

PO3: Independent Learning

CO2: Strong (3) - Acquiring knowledge and business skills aligns with applying cost-profit-volume analysis and marginal costing techniques for informed business decisions.

CO3: Strong (3) - Independent learning directly supports the application of cost-profit-volume analysis and marginal costing techniques, especially in understanding ethical considerations.

CO5: Weak (1) - Independent learning has weak relevance to the principles of budgetary control and financial planning.

**CBCS Syllabus for T.Y. B.Com. Semester V
(2022 Pattern)**

Name of the Programme : B. Com.

Programme Code : UC

Class : T.Y.B.Com.

Semester : V

Course Title : Marketing Management Special Paper III

Course Code : UCMM351(A)

No. of Lectures : 48

No. of Credits : 03 (Theory)

Course Objectives:

1. To understand about the brand management and sales forecasting.
2. To develop awareness regarding Distribution Channels and Physical Distribution
3. To provide knowledge of Target Marketing.
4. To develop marketing control skills through advertising budget.
5. To give knowledge about data collection for marketing research.
6. To orient the students about sales budget.
7. To acquaint students about marketing audit.

Course Outcomes:

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

- CO1. Accurately describe the concept about brand management and sales forecasting.
- CO2. Accurately develop awareness regarding Distribution Channels and Physical Distribution
- CO3. Demonstrates the basic knowledge of target marketing.
- CO 4. Apply methods to develop marketing control skills through advertising budget.
- CO5. Apply methods to get knowledge about data collection for marketing research.
- CO 6. Discuss the issues relating to sales budgets.
- CO7. Acquaint students about marketing audit.

Topics and Learning Points

Medium of Instruction: English/Marathi

Unit No.	Semester-V	Periods
1	Distribution Channels and Physical Distribution 1.1 Channels of distribution- meaning, importance 1.2 Types of distribution channels, Functions of middleman 1.3 Factors affecting choice of distribution channel 1.4 Types of Retailers, Physical Distribution	12
2	Target Marketing 2.1 Meaning, nature and Importance 2.2 Market Targeting 2.3 Selection of Target Segment 2.4 Targeting Strategies	10
3	Marketing Control & Advertising Budget in Marketing 3.1 Meaning, Objectives of Marketing Control 3.2 Techniques of Marketing Control 3.3 Marketing Audit – meaning, characteristics, objectives, process of Marketing audit 3.4 Factors influencing budget, Common budgeting approach	14
4	Sales Forecasting and Brand Management 4.1 Meaning of Sales forecast, Sales Budgets and Sales Quota 4.2 Sales Forecasting Methods, Forecasting Techniques 4.3 Introduction of Branding, Brand Identity 4.4 Brand Extension, Identity Sources- symbols, logos, trademarks	12
Total Periods		48

References:

1. Marketing Management – Philip Kotler
2. International Marketing : A Comparative System Approach,– David Carson
3. Marketing Today: A Basic Approach- David J. Schwartz

4. The Marketing Edge: Making Strategies work – Thos V. Boroma
5. Value Based Marketing: Marketing Strategies for Corporate Growth and Shareholder value – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com
III

: Marketing Management Special Paper

Course: Marketing Management Special Paper III **Course Code:** UCMM351(A)

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

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	PO 11	PO 12	PO 13
CO 1	1		1			1			3				
CO 2	2			1			2			-	-		-
CO 3													1
CO 4		2						1					
CO 5					2							1	
CO 6				2	1								
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 brand marketing 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.

PO2: Procedural Knowledge for Skill Enhancement:

CO 4. Students can apply methods to develop marketing control skills through advertising budget.

PO3: Critical Thinking and Problem-Solving Skills:

CO1. This will help to the students accurately describe the concept about brand management and sales forecasting.

PO4: Communication Skill

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

CO 6. Students can discuss the issues relating to sales budgets.

PO5: Analytical Reasoning Skills:

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

CO 6. The students can discuss the issues relating to sales budgets.

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 marketing audit.

PO8: Value Inculcation through Community Engagement:

CO 4. Apply methods to develop marketing control skills through advertising budget.

PO9: Traditional Knowledge into Modern Application:

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

PO12: Research-Related skills:

CO5. Apply methods to get knowledge about data collection for marketing research.

PO13: Teamwork

CO3. Students can demonstrate the basic knowledge of target marketing; they can decide the policy for target marketing and can work in a team.

CBCS Syllabus for T.Y. B.Com. Semester V (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: T.Y. B.Com
Semester	V
Course Code	: UCMMSEC6(A)
Course Title	: Marketing Management III (Practical)
No. of Credits	: 02 Credits (Practical)
No. of Teaching Hours	30

Course Objectives:

1. To orient the students about recent trends in Marketing Management.
2. To create awareness about sales forecasting, sales budget, sales quota in the students.
3. To acquaint the students with the use of forecasting technique in the competitive environment.
4. To help the students to understand the target marketing and market information system.
5. To develop ability to communicate target segment and target strategies.
6. To instills the knowledge about new technologies in marketing and its application in business organization.
7. To aware new trends in advertising budget.

Course outcome:

Course Outcomes:

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

CO1: This course will orient the students for recent trends in marketing management.

CO2: It will create awareness regarding sales forecasting, sales budget, and sales quota in the students.

CO3: Aware about the with the use of forecasting technique in the competitive environment. CO4:

It will provide special knowledge of target marketing and market information system.

CO5: Impart the knowledge to develop ability to communicate target segment and target strategies.

CO6: The students can understand about about new technologies in marketing and its application in business organization.

CO7: Acquaint with the s t u d e n t s aware new trends in advertising budget.

UNIT 1: Sales Forecasting

10 Lectures

- 1.1 Design a layout for a sales forecasting
- 1.2 Visit a local store and analyze its sales forecasting.
- 1.3 Role Play: Simulate different types of sales forecasting and discuss their advantages and Disadvantages.
- 1.4 Case Study: Analyze real-world examples of sales budget and present findings.
- 1.5 Group Discussion: Discuss forecasting techniques
- 1.6 Students should maintain this activity in the practical journal provided by the institution.

UNIT 2: Target Marketing

10 Lectures

- 2.1 Role Play: Simulate scenarios for target marketing; evaluate the importance of Target Marketing.
- 2.2 Group Discussion: Discuss the target segment
- 2.3 Presentation – Students should present target strategies.
- 2.4 Students should maintain this activity in the practical journal provided by the institution.

UNIT 3: Advertising Budget

10 Lectures

- 3.1 Presentation – Student should present their product's Advertising Budget.
- 3.2 Group Discussion- students discuss the Process of Advertising budget, its advantages and disadvantages.
- 3.3 A teacher should ask students to write factors influencing budget.
- 3.4 Students should maintain this activity in the practical journal provided by the institution.

References:

1. Retailing and E-tailing – S. L. Gupta, Mittal & Nayyar
2. E-Commerce: Fundamentals and Applications – Henry Chan, Lee
3. Marketing Management, Indian context – global perspective – Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
5. Marketing Management (Text and Cases) – Rajagopal
6. Marketing Concepts and cases – Michael J Etzel, Bruce J. Walker, Willam J Stanton Ajay Pandit
7. Introduction to e-commerce – Nidhi Dhawan
8. Electronic Commerce – Bharat Bhaskar

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com
(Practical)

Subject: Marketing Management III

Course: Marketing Management III (Practical) **Course Code:** UCMMSEC6(A)

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

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	PO 11	PO 12	PO 13
CO 1	1		1			1			3				
CO 2	2			1			2			-	-		-
CO 3													1
CO 4		2						1					
CO 5					2							1	
CO 6				2	1								
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 recent trends in marketing management 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.

PO2: Procedural Knowledge for Skill Enhancement:

CO 4. Students can apply methods to develop marketing control skills through advertising budget.

PO3: Critical Thinking and Problem-Solving Skills:

CO1. This will help to the students accurately describe the concept about brand management and sales forecasting.

PO4: Communication Skill

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

CO 6. Students can discuss the issues relating to sales budgets.

PO5: Analytical Reasoning Skills:

CO5. This will help the students to develop techniques of salesmanship skills CO 6.

The students can discuss the issues relating to sales budgets.

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 marketing audit.

PO8: Value Inculcation through Community Engagement:

CO 4. Apply methods to develop marketing control skills through advertising budget.

PO9: Traditional Knowledge into Modern Application:

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

PO12: Research-Related skills:

CO5. Apply methods to get knowledge about data collection for marketing research.

PO13: Teamwork

CO3. Students can demonstrate the basic knowledge of target marketing; they can decide the policy for target marketing and can work in a team.

**CBCS Syllabus for T.Y. B.Com. Semester V
(2022 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: UC
Class	: T.Y.B.Com.
Semester	: V
Course Title	: Marketing Management IV
Course Code	: UCMM352(A)
No. of Lectures	: 48 (Theory)
No. of Credits	: 03

Course Objectives:

1. To learn about the concept of Advertising.
2. To know regarding advertising media
3. To provide knowledge of various approaches in advertising
4. To develop brand marketing skills through the application and exercise.
5. To understand the role of advertising in modern era.
6. To orient students about different appeals and approaches in advertising.
7. To differentiate between advertising and branding.

Course Outcomes:

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

- CO1. Accurately describe the concept about advertising.
- CO2. Accurately develop awareness regarding advertising media.
- CO3. Demonstrates the basic knowledge of various approaches in advertising.
- CO 4. Apply methods to develop brand marketing skill through application and exercise.
- CO5. Apply methods to get knowledge about the role of advertising in modern era.
- CO 6. Discuss the issues relating to different appeals and approaches in advertising.
- CO7. Acquaint students about advertising and branding.

Topics and Learning Points

Medium of Instruction: English/Marathi

Unit No.	Semester-V	Periods
1	<u>Advertising</u> 1) Fundamentals of Advertising 1.1 Conceptual framework, Nature, scope and Functions of Advertising 1.2 Role of Advertising in Modern Business 1.3 Advertising- Objectives- Types, Benefits and Limitations	12

	1.4 Ethics in Advertising	
2	2) Advertising Media 2.1 Definitions – Classification and Characteristics of Different Media 2.2 Comparative Study of Advertising Media 2.3 Selection of Media- Factors Affecting Selection of Media 2.4 Media Mix – Geographical selective-Media Scheduling 2.5 E-Advertising	12
3	3) Advertising Strategies and Objectives 3.1 Setting advertising objectives 3.2 Understanding target audience 3.3 Developing advertising strategies 3.4 Creating effective advertising campaigns	12
4	4) Appeals and Approaches in Advertisement 4.1 Introduction- Different Appeals and their Significance 4.2 Advertising Message 4.3 Relation between Advertising Appeal and Buying Motive 4.4 Positive and Negative Emotional Approaches 4.5 Role of Advertising Council of India	12
	Total Periods	48

References:

1. Marketing Management – Philip Kotler
2. International Marketing : A Comparative System Approach,– David Carson
3. Marketing Today: A Basic Approach- David J. Schwartz
4. The Marketing Edge: Making Strategies work – Thos V. Boroma
5. Value Based Marketing: Marketing Strategies for Corporate Growth and Shareholder value – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
Marketing Channels: A Management View – Bert Rosebloom.

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Marketing Management Special Paper IV

Course: Marketing Management Special Paper IV **Course Code:** COMMM3506A

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

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	PO 11	PO 12	PO 13
CO 1	1		1			1							
CO 2	2			1						-	-	3	-
CO 3				2									
CO 4		2				2							
CO 5									2			1	
CO 6				2				1					
CO 7					1		1						2

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

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

CO2. The students acquaint the recent trends in the field of advertising media and can cope up with the changes in market.

PO2: Procedural Knowledge for Skill Enhancement:

CO 4. The students apply methods to develop brand marketing skill through application and exercise.

PO3: Critical Thinking and Problem-Solving Skills:

CO1. Students can accurately describe the concept about advertising.

PO4: Communication Skill

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

CO3. Students can demonstrate the basic knowledge of various approaches in advertising.

CO 6. This will help the students to discuss the issues relating to different appeals and approaches in advertising.

PO5: Analytical Reasoning Skills:

CO7. This will help to acquaint students about advertising and branding.

PO6: Innovation, Employability and Entrepreneurial Skills:

CO 4. Students apply methods to develop brand marketing skill through application and exercise.

PO7: Multidisciplinary Competence:

CO7. This will acquaint students about advertising and branding.

PO8: Value Inculcation through Community Engagement:

CO 6. The students can discuss the issues relating to different appeals and approaches in advertising.

PO9: Traditional Knowledge into Modern Application:

CO5. Students can apply methods to get knowledge about the role of advertising in modern era.

PO12: Research-Related skills:

CO2. This will help to develop awareness regarding advertising media.

PO13: Teamwork

CO7. The students can acquaint about advertising and branding.

**CBCS Syllabus for T.Y. B.Com. Semester V (2022
Pattern)**

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: T.Y. B.Com
Semester	: V
Course Code	: UCMMSEC7(A)
Course Title	: Marketing Management IV (Practical)
No. of Credits	: 02 Credits (Practical)
No. of Teaching Hours	: 30

Course Objectives:

1. To orient the students about recent trends in Marketing Management.
2. To create awareness about regarding advertising in India.
3. To acquaint the students with the aware about the new trends in advertising in modern world..
4. To help the students to provide special knowledge of appeals in advertisement.
5. To develop ability to Impart the knowledge of importance of advertising technologies and its day to day application.
6. To instills the knowledge about the Comparative Study of Advertising Media.
7. To aware new era in the E-Advertising

Course Outcomes:

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

- CO1: This course will orient the students for recent trends in marketing management.
- CO2: It will create awareness regarding advertising in India.
- CO3: Aware about the new trends in advertising in modern world.
- CO4: It will provide special knowledge of appeals in advertisement.
- CO5: Impart the knowledge of importance of advertising technologies and its day to day application.
- CO6: The students can understand about the Comparative Study of Advertising Media.
- CO7: Acquaint with the use and importance with the new social media platforms of communication in marketing field, in the new era in the E-Advertising.

UNIT 1: Advertising and Advertising Media**10 Lectures**

1.1 Design a layout for advertising.

1.2 Visit a local store and analyze its advertising.

1.3 Role Play: Simulate different types of advertising media and discuss their advantages and Disadvantages.

1.4 Case Study: Analyze real-world examples of advertising and types of advertising, advertising media and present findings.

1.5 Group Discussion: Discuss role of advertising in modern world

1.6 Students should maintain this activity in the practical journal provided by the institution.

UNIT 2: Appeals in advertisement**10 Lectures**

2.1 Role Play: Simulate scenarios for advertising message;

2.2 Group Discussion: Discuss the appeals in advertisement

2.3 Presentation – Students should present role of advertising council of India.

2.3 Students should maintain this activity in the practical journal provided by the institution

UNIT 3: Advertising Media**10 Lectures**

3.1 Presentation – Student should present their product's Advertising media.

3.2 Group Discussion- students discuss the Comparative Study of Advertising Media

3.3 Role play- a teacher should ask the students to play role on E-advertising.

3.4 A teacher should ask students to write factors influencing budget.

3.5 Students should maintain this activity in the practical journal provided by the institution.

References:

- Retailing and E-tailing – S. L. Gupta, Mittal & Nayyar
- E-Commerce: Fundamentals and Applications – Henry Chan, Lee
- Marketing Management, Indian context – global prespective – Ramaswami Namakumari
- Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
- Marketing Management (Text and Cases) – Rajagopal
- Marketing Concepts and cases – Michael J Etzel, Bruce J. Walker, Willam J Stanton Ajay Pandit
- Introduction to e-commerce – Nidhi Dhawan
- Electronic Commerce – Bharat Bhaskar

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Marketing Management IV (Practical)

Course: Marketing Management IV (Practical)

Course Code: UCMMSEC7(A)

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

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	PO 11	PO 12	PO 13
CO 1	1		1			1							
CO 2	2			1						-	-	3	-
CO 3				2									
CO 4		2				2							
CO 5									2			1	
CO 6				2				1					
CO 7					1		1						2

Justification for the Mapping

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CO7. This will help to acquaint students about advertising and branding.

PO6: Innovation, Employability and Entrepreneurial Skills:

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PO9: Traditional Knowledge into Modern Application:

CO5. Students can apply methods to get knowledge about the role of advertising in modern era.

PO12: Research-Related skills:

CO2. This will help to develop awareness regarding advertising media.

PO13: Teamwork

CO7. The students can acquaint about advertising and branding.