

Syllabus (CBCS) for F. Y. B. Com. with effect from June 2019

Name of the Programme	: B. Com
Programme Code	: B.Com
Class	: F.Y. B. Com.
Semester	: II
Course Name	: Financial Accounting-II
Course Code	: COMFA1202
No. of Credits	: 03
No. of lectures	: 48

Course Objectives:

1. To Impart knowledge of Accounting Standards in India
2. To Know about the different accounting standards applicable to different scale of industries.
3. To understand the concept of departmental accounting and its significance in business operations.
4. To understand the methods and techniques used in the allocation of expenses to various departments within an organization.
5. To know about the Accounting of Hire Purchase and Installment System.
6. To instill the methods and procedure of calculation of interest under Hire Purchase and Installment System.
7. To get basic knowledge about Accounting for Various Trading Business entities.

Course Outcomes (COs):

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

- CO1. Impart knowledge of Accounting Standards in India
- CO2. Know about the different accounting standards applicable to different scale of industries.
- CO3. Understand the concept of departmental accounting and its significance in business operations.
- CO4. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO5. Know about the Accounting of Hire Purchase and Installment System.
- CO6. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO7. Get basic knowledge about Accounting for Various Trading Business entities.

Topics and Learning Points

Unit No.	Name	No. of Lectures
I	Introduction and Relevance of Accounting Standards: Overview of Accounting Standards in India-Concept, Need, Scope and Importance. Study of AS- 1, AS- 2, AS- 4 and AS- 9	12
II	Departmental Accounts: Meaning, Methods and Techniques, Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profit.	12
III	Hire Purchase and Installment System: Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries & Ledgers in the Books of Hire Purchaser and Vendor.	12
IV	Accounting for Various Trading Business entities: (Study Any Four of the following as per students' requirement) a. Accounting for Garment b. Accounting for Steel c. Accounting for Stationery d. Accounting for General Stores e. Accounting for Grocery f. Accounting for Electrical & Electronics g. Accounting for Gift Shop	12
	Total	48

Recommended Books:

- 1) M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S Chand & Co., New Delhi
- 2) S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
- 3) R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi
- 4) The CA Journal of ICAI
- 5) P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- 6) Mukharji & M. Hanif, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B. Com

Subject: Financial Accounting-II

Course: Financial Accounting-II

Course Code: COMFA1202

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students will impart knowledge of applicable accounting standards in India

CO2. Students will get knowledge about the different types of newly introduced accounting software and its use in day-to-day life.

CO3. Students will understand the concept of departmental accounting and its significance in business operations.

CO4. Students will understand the methods and techniques used in the allocation of expenses to various departments within an organization.

CO5. Students will acquire knowledge about the Accounting of Hire Purchase and Installment System and will implement this in their own business.

PO2: Communication skills

CO1: Students will apply their knowledge of accounting standards to keeping the record of business transactions in day-to-day life.

CO7: Students will apply their basic knowledge of Accounting for Various Trading Business entities in their day to day.

PO3: Independent learning

CO3: Students will grasp the intricacies of departmental accounting demands independent study, fostering a sense of self-directed learning.

CO4: Students will learn expenses allocation techniques involves independent problem-solving and research, promoting the development of independent learning skills among themselves.

CO5: Students will understand specialized areas like Hire Purchase and Installment System necessitates independent learning, encouraging students to explore and comprehend complex financial transactions in their business organization.

CO6: Students will get mastery of interest calculation methods requires self-directed learning, promoting the development of independent problem-solving skills in their personal and professional life as well.

PO4: Leadership quality

CO1 to CO7: After successfully completion of the course, students will understand and apply new trends in accounting is a critical skill that enables professionals to make strategic decisions about implementing and leveraging technology for efficient financial management.

PO5: Teamwork

CO1: Students will apply knowledge of computerized accounting systems to Develop accounting skills in this context involves working cohesively with IT professionals and other stakeholders.

CO7: Students will get knowledge of Accounting for Various Trading Business entities and an ability to apply these with a sense of responsibility within the workplace.

**CBCS Syllabus for F.Y. B.Com. Semester I
(2019 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: F.Y.B.Com.
Semester	: I
Course Title	: Entrepreneurship Development I
Course Code	: COMED1104B
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To give knowledge about business and types of business.
2. To Understand entrepreneurship concept thoroughly
3. To make the students aware about the Business Environment.
4. To create entrepreneurial awareness among students.
5. To enable students to apply this knowledge in enhancing their skills in the field of entrepreneurship.
6. To give the students the basic knowledge of Entrepreneurship.
7. To inculcate knowledge of various aspects of Entrepreneurship.

Course Outcomes:

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

- CO 1. Accurately describe the concept of business and various types of businesses.
- CO2. Accurately describe the concept of entrepreneur and features of entrepreneurs.
- CO 3. Demonstrates a comprehensive understanding about the fundamentals of starting and operating business.
- CO 4. Apply methods to inculcate about entrepreneurial awareness among students.
- CO5. Apply methods to inculcate about various traits and qualities of entrepreneurs.
- CO 6. Discuss the issues relating to basic knowledge of entrepreneurship.
- CO 7. Analyze to acquaint with various aspects of entrepreneurs and collective problems of entrepreneurs.

Topics and Learning Points

Unit 1: Business-

(12L)

Meaning, characteristics, Types of businesses. Entrepreneur- Definition, Concept, Characteristics. Functions of entrepreneurs in economic development. Entrepreneurial traits, types, qualities and functions of entrepreneurs. Difference between Entrepreneur & Entrepreneurship.

Unit 2: Need & Importance of Entrepreneurship-**(12L)**

Need & Importance of Entrepreneurship--Unemployment- Poverty-Regional imbalance- Social injustice-Inflation-Parallel Economy-Lack of Technical knowledge and information

Unit 3: Factors affecting Entrepreneurship Development-**(12L)**

Factors affecting Entrepreneurship Development- Internal factors, External factors, Social factors, Economical factors, Political factors, Cultural factors, Psychological factor, Technological factors, Educational and International factors

Unit 4: Entrepreneurial Development Theories-**(12L)**

Entrepreneurial Development Theories- Psychological Model- Shumpeter's Innovative Theory, McClelland's Need for Achievement Theory, Social Model- Max Webber's Theory of Social Change, Frank W. Young's Theory of Group Level Partners, Economic Model- Papanek & Harris's Economic Theory, Risk Bearing Theory of Knight.

References:

1. Dynamics of Entrepreneurship Development and Management – Desai Vasant – Himalaya Publishing house
2. Crusade – Shirke B. G. – AmeyaPrakashan
3. Entrepreneurship – Rober D Histrith – Tata McGraw Hill Publishing House
4. Entrepreneurial Development – Khanka – S. Chand
5. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
6. Essentials of Business Enviornment- K. Aswathappa- Himalaya Publishing House
7. The Journal of Entrepreneurship EDI Ahmedabad
8. Government of Maharashtra website.

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com

Subject: Entrepreneurship Development I

Course: Entrepreneurship Development I

Course Code: COMED1104B

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO 1. Student can get the knowledge about concept of business and various types of businesses, and they can decide to start business.

CO2. Student can come to know the concept of entrepreneur and features of entrepreneurs, with the help of this they understood features of entrepreneur and change themselves accordingly.

PO2: Communication skills

CO6. Students can discuss the issues relating to basic knowledge of entrepreneurship and improve themselves according to the need.

PO3: Independent learning

CO7. Students can analyze to acquaint with various aspects of entrepreneurs and collective problems of entrepreneurs; they can learn independently various aspects of entrepreneurs and problems of entrepreneurs and try to solve it.

PO4: Leadership quality

CO 4. Students can apply methods to inculcate about entrepreneurial awareness; they can start their own businesses.

PO5: Teamwork

CO6. Students can discuss the issues relating to basic knowledge of entrepreneurship and improve themselves according to the need. It will help them to work in team.

**CBCS Syllabus for F.Y. B.Com. Semester I
(2019 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: F.Y. B.Com
Semester	: I
Course Code	: COMCP1106A
Course Title	: Consumer Protection and Business Ethics-I
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To acquaint the students with consumer and consumer movement.
2. To make the students aware about consumer rights, duties and mechanism for resolving their disputes.
3. To make students aware about role of United Nations and consumers' associations in protection of consumers.
4. To make the students aware about laws relating to consumers.
5. To acquaint the students with role of Business Ethics in various functional areas.
6. To inform students about Voluntary Consumer Organizations (VCO) and Consumer Protection.
7. To understand the students conceptual Framework of Business Ethics.
8. To give knowledge to the students about Business Ethics in Modern Times.

Course Outcomes:

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

- CO1. Accurately describe the concept of consumer and consumer movement.
CO2. Accurately aware about consumer rights, duties and mechanism for resolving their disputes.
CO3. Demonstrates a comprehensive understanding about Consumer Protection Act, 1986:
CO4. Apply methods to inculcate about laws relating to consumers.
CO5. Apply methods to inculcate about various role of Business Ethics in various functional areas
CO6. Discuss the conceptual Framework of Business Ethics.
CO7. Analyze to acquaint with various aspects of Business Ethics in Modern Times.

Topics and Learning Points

Unit 1: Consumer and Consumerism:

18 Lectures

1. 1 Consumer: Concept, Meaning, Definition and Features
1. 2 Problems of consumers: Rural and urban, Its Nature and Types
1. 3 Consumerism – Meaning, objectives, Benefits-Consumerism in India
1. 4 Rights, Duties and Responsibilities of Consumers.
1. 5 Consumer Movement-Meaning-Definition-Importance, Scope and Features
- 1.6 Development of Consumer Movement in India- Problems and Prospects.

Unit 2: Voluntary Consumer Organizations (VCO) and Consumer Protection:06 Lectures

1. 1 VCO: Origin, Importance, Functions and Limitations

2. 2 Challenges before VCOs
2. 3 Role of Voluntary Consumer Organization in Consumer Protection in the area of marketing & Advertisements.
2. 4 Consumer Education-Meaning-Definition-Objectives

Unit 3: United Nations organizations Guidelines for Consumer Protection: 06 Lectures

3. 1 United Nations organization and Consumer Protection- working, objectives and principles
3. 2 United Nations Guidelines for Consumer protection, 1985.
 - 3.2.1. Objectives.
 - 3.2.2. General principles.
 - 3.2.3. Guidelines
 - a) Physical Safety
 - b) Promotion and protection of consumers' economic interests
 - c) Standards for the safety and quality of consumer goods and services

Unit 4: Consumer Protection Act, 1986: 18 Lectures

4. 1 Background – Need-Scope and Features
4. 2 Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods-Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.
- 4.3 Consumer Protection Councils-Composition-Working-and Objectives of: a) District Consumer Protection Council b) State Consumer Protection Council c) National Consumer Protection Council
- 4.4 Mechanism for Redressal-Composition and working of Consumer Disputes Redressal Agencies:
 - a) District Consumer Disputes Redressal Forum
 - b) State Consumer Disputes Redressal Commission
 - c) National Consumer Disputes Redressal Commission
4. 5. Procedure of filing complaints

References:

1. Law of Consumer Protection in India- P.K. Majumdar (2011), Orient Publishing Co. New Delhi.
2. Practical Guide to Consumer Protection Law, Anup K. Kaushal (2006), Universal Law Publishing Co, New Delhi.
3. Consumer Protection Laws, Prof. Rakesh Khanna, (2005) Central Law Agency, Alahabad.
4. Business Ethics and Corporate Governance, S.K. Bhatia (2005),
5. Consumer Protection Law, Dr. S. R. Myneni, (2010), Asia Law House, Hyderabad.
6. Law of Consumer Protection, Dr. Gurbax Singh, Bharat Law Publication, Jaipur.
6. Goods and Service Tax Act- Singhania, Taxman Publication

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com

Subject: Consumer Protection and Business Ethics-I

Course: Consumer Protection and Business Ethics-I

Course Code: COMCP1106A

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Accurately describe the concept of consumer and consumer movement, students can get knowledge about it and they can describe it wherever necessary.

PO2: Communication skills

CO2. Accurately aware about consumer rights, duties and mechanism for resolving their disputes, students can communicate this information to society.

CO4. Apply methods to inculcate about laws relating to consumers, students can communicate and apply in their day to day life.

PO3: Independent learning

CO2. Accurately aware about consumer rights, duties and mechanism for resolving their disputes, students can independently learn consumer rights, duties and mechanism and apply wherever necessary.

PO4: Leadership quality

CO4. Apply methods to inculcate about laws relating to consumers, students can apply it for the welfare of the society.

CO6: Discuss the conceptual Framework of Business Ethics, students can apply it with his team in workplace, whether it is his own business or organization.

**CBCS Syllabus for F.Y. B.Com. Semester I
(2019 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: F.Y.B.Com.
Semester	: I
Course Title	: Marketing & Salesmanship-I
Course Code	: COMMS1106B
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To create awareness about market and marketing.
2. To establish link between commerce / Business and Marketing
3. To understand the basic concept of marketing environment.
4. To understand marketing philosophy and generating ideas for marketing research.
5. To know the relevance of marketing in modern competitive world.
6. To develop an analytical ability to plan for various marketing strategy.
7. To know about the buyer behavior and market Segmentation.

Course Outcomes:

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

- CO1. Accurately describe the concept of market and marketing.
- CO2. Accurately establish link between commerce / Business and Marketing.
- CO3. Demonstrates the basic concept of marketing environment.
- CO4. Apply methods to inculcate about marketing philosophy and generating ideas for marketing research.
- CO5. Apply methods to know the relevance of marketing in modern competitive world.
- CO6. Discuss the issues relating to basic knowledge of various marketing strategy.
- CO7. Overview of buyer behavior and market Segmentation.

Topics and Learning Points

Unit 1: Basics of Marketing:

(12L)

- 1.1) Market – Marketing – Introduction, Meaning, Definition, Scope, Types and Significance.
- 1.2) Marketing Management – Introduction, Meaning, Definition, Scope, and Significance.
- 1.3) Functions of Marketing – Basic Functions, Functions of Exchanges and Subsidiary Functions.
- 1.4) Marketing Mix – Introduction, Meaning, Definition, Scope and Significance

Unit 2: Marketing Environment & Research

(12L)

- 2.1) Introduction, Definition and Nature
- 2.2) Factors Constituting Marketing Environment
- 2.3) Impact of Marketing Environment on Marketing Decisions
- 2.4) Marketing Research- Steps, scope, area

and Process

Unit 3: Buyer Behavior and Market Segmentation

(12L)

- 3.1) Introduction, Meaning, Definition, Scope and Significance of Buyer Behavior
- 3.2) Determinants of Buyer Behavior, Stages of Buyer Behavior, Buying Process
- 3.3) Introduction, Meaning, Importance of Market Segmentation.
- 3.4) Bases for Segmentation

Unit 4: Product and Pricing Decision

(12L)

- 4.1) Concept of Product – Product Classification
- 4.2) Factors Considered for Product Management – Role of Product Manager
- 4.3) Factors Affecting Pricing Decisions
- 4.4) Pricing & Product, Product Life Cycle – Pricing Methods

References:

- 1 Marketing Management, Macmillan Publication, V.S.Ramaswamy S.Namakumari
- 2 Principals of Marketing, Prentice- Hall of India Pvt.Ltd., Philip Kotler Gary Aramstrong
- 3 Rural Marketing, Dorling Kindersley (India), Pvt.Ltd.Pearson, PradeepKashyap
- 4 Marketing Management, Himalaya Publishing House, Dr.K.Karuna Karan
- 5 Marketing in India, Vikas Publishing House, S. Neelamegham
- 6 Basics of Marketing Management, S. Chand ,Dr.R.B.Rudani
- 7 Services Marketing. Himalaya Publishing House. V. Venugopal Raghu V.N.
- 8 Marketing management, Sherlekar
- 9 Marketing management, Kalyani publishing company New delhi, Sontakke C. N

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Course: Marketing & Salesmanship-I

Subject: Marketing & Salesmanship-I

Course Code: COMMS1106B

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				
CO 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 marketing information and interactions in their day to day life.

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

PO2: Communication skills

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

CO3: Students will apply their knowledge of marketing environment to solve problems involving the routine matters and issues.

PO3: Independent learning

CO5: Students will apply their skills effectively, analyse the concepts and participate in healthy arguments and portray skill in relevance of marketing in modern competitive world.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand basic knowledge of various marketing strategy by considering provisions. This ability is essential for success in many different careers.

PO5: Teamwork

CO6: Students will apply basic knowledge of various marketing strategy and an ability to apply these with a sense of responsibility within the workplace.