

Syllabus (CBCS) for F. Y. B. Com. with effect from June 2022

Name of the Programme	: B. Com
Programme Code	: UC
Class	: F.Y. B. Com.
Semester	: I
Course Name	: Financial Accounting-I
Course Code	: UCFA111
No. of lectures	: 48

Course Objectives:

- 1) To impart knowledge of Basic Accounting Concepts and conventions.
- 2) To know about different types or branches of accounting.
- 3) To aware about the accounting standards applicable in India.
- 4) To insight the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- 5) To impart the knowledge of Conversion of partnership firm in to limited company.
- 6) To know about the agreement of consignment.
- 7) To acquaint them with the Consignment Accounts.

Course Outcomes (COs):

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

- CO1. Impart the knowledge of Basic Accounting Concepts and conventions.
- CO2. Know about different types or branches of accounting.
- CO3. Aware about the accounting standards applicable in India.
- CO4. Insights the knowledge about accounting procedures, methods of Piecemeal Distribution of Cash.
- CO5. Impart the knowledge of Conversion of partnership firm in to limited company.
- CO6. Know about the agreement of consignment.
- CO7. Acquaint them with the Consignment Accounts.

Syllabus

Unit No.	Name	No. of Lectures
I	Basic Accounting Concepts and Accounting Standards: Money Measurement, Business Entity, Dual Aspect, Periodicity Concept, Realization Concept, Matching Concept, Accrual/Cash Concept, Consistency Concept, Conservatism Principle, Materiality Concept, Going Concern Concept, Historical Cost Concept, Branches of Accounting, Brief Introduction to Accounting Standards in India	12
II	Piecemeal Distribution of Cash: Surplus Capital Method only (excluding: Insolvency of partner and Maximum Loss Method) with adjustment of Asset taken over by a partner, Treatment of past profits or past losses in the Balance sheet, Contingent liabilities Realization expenses/amount kept aside for expenses, adjustment of actual, Treatment of secured liabilities, Treatment of preferential liabilities like Govt. dues/labour dues etc.,	12
III	Conversion of a partnership firm into a limited company: Meaning and introduction, objectives, methods of purchase consideration (Net Asset & Net Payment method), Accounting in the books of the firm and preparation of balance sheet in the books of new company	12
IV	Consignment Accounts: Meaning and Introduction, Objectives, Process of Consignment, Difference between Normal Commission and Del Credere Commission, Accounting Entries, and preparation of ledgers in the Books of Consignor	12
	Total	48

Recommended Books:

- M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, S. Chand Publication, New Delhi
- S. N. Maheshwari, “Advanced Accounting”, Vikas Publishing House, New Delhi
- R. L. Gupta, “Advanced Accounting”, Sultan Chand & Co., New Delhi
- The CA Journal of ICAI
- P. C. Tulsian, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- A. 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-I

Course: Financial Accounting-I

Course Code: UCFA111

Weightage: 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong 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	3		3		
CO 5				3	3
CO 6		2			
CO 7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will apply accounting concept in their Professional life.

CO2: Students will use different branches of accounting as per nature of business.

CO4: Students will apply knowledge about methods of Piecemeal Distribution of Cash in their Partnership firm.

PO2: Communication skills

CO3. Students will apply accounting standards in their own business at the time recording, classifying, summarizing and interpretation of financial statement.

CO6. Students will use knowledge about consignment Account for future carrier for play a role of consigner or Consignee.

PO3: Independent learning

CO1: Students will apply knowledge for conduct online courses or tutorials on accounting principles and practices.

CO4: Students will apply specific methods of Piecemeal Distribution of Cash in their partnership firm.

PO4: Leadership quality.

CO5. Students will use knowledge in valuation of partnership firm, drafting of documents, approvals, and restructuring.

PO5: Teamwork

CO5. Students will take collectively decision about the right time for Conversion of partnership firm in to limited company.

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

Name of the Programme : B.Com.
Programme Code : UCCA/UCBF/UCMS/UCBS
Class : F.Y. B.Com
Semester : I
Course Code : UCED111(B)

Course Title : **Entrepreneurship Development I**
No. of Credits : 03
No. of Teaching Hours : 48

Course Objectives:

1. To Understand entrepreneurship concept thoroughly
2. To make the students aware about the Business Environment.
3. To encourage students to start their own business.
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 businesses.

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.
CO3. Demonstrates a comprehensive understanding about the fundamentals of starting and Operating business.
CO4. Apply methods to inculcate about entrepreneurial awareness among students.
CO5. Apply methods to inculcate about various traits and qualities of entrepreneurs.
CO6. Discuss the issues relating to basic knowledge of entrepreneurship.
CO7. Analyse to acquaint with various aspects of entrepreneurs and collective problems of entrepreneurs.

Topics and Learning Points

Unit 1: Business Organization & Business Law – Introduction, Sole Proprietorship, **18 Lectures**

JointHindu Family, Partnership, Limited Liability Partnership, Joint Stock Company, Co-operative Society, Franchising.

Business Law – The Indian Contract Act 1872, The Sale of Goods Act-1930, The Indian Partnership Act-1932, The Company Act-2002,

Unit 2: Entrepreneurship -Definition, Concept, Characteristics. Functions of **06 Lectures** entrepreneurs in economic development. Entrepreneurial traits,types,qualitiesand functions of entrepreneurs.

Unit 3: Factors affecting Entrepreneurship Development- Internal factors, **12 Lectures** External factors, Social factors, Economical factors, Political factors, Cultural factors, Psychological factor, Technological factors, Educational and International factors.

Unit 4: Problems of growth Relevance to entrepreneurship -Unemployment- **12 Lectures**
Poverty-Regional imbalance - Social injustice-Inflation - Parallel Economy –
Lack of Technical knowledge and information.

References:

1. Dynamics of Entrepreneurship Development and Management – Desai Vasant – Himalaya Publishing house
2. Small Scale Industries & Entrepreneurship – Dr. Vasant Desai, Himalay Publications
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. Entrepreneurship Development & Small Scale Entreprise – Third Edition – Poornima M. Charantimath -Pearson

Mapping of Program Outcomes with Course Outcomes

Class: .FY.B.Com

Subject: Entrepreneurship Development I

Course: Entrepreneurship Development I

Course Code: UCED111(B)

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will demonstrate proficiency in describe the concept of business and various types of businesses.

CO2: Students will develop the concept of entrepreneur and features of entrepreneurs.

CO3: Students will master the regular practice by understanding about the fundamentals of starting and operating business.

CO4. Students will apply methods to inculcate about entrepreneurial awareness

PO2: Communication skills

CO1: Students will apply and describe the concept of business and various types of businesses.

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

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

CO4; Students will communicate their business problems independently.

CO6: Students will discuss the issues relating to entrepreneurship.

PO3: Independent learning

CO3. Students will apply their knowledge to solve problems involving the routine business matters and issues.

CO4. Students will apply methods to inculcate about entrepreneurial awareness among students

CO5: Students will apply methods to inculcate about various traits and qualities of entrepreneurs

PO4: Leadership quality

CO3. Students will demonstrate their knowledge to solve problems involving the routine business matters and issues.

CO4. Students will apply methods to inculcate about entrepreneurial awareness among students

CO5: Students will apply methods to inculcate about various traits and qualities of entrepreneurs

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.

CBCS Syllabus for F.Y. B.Com. Semester I (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCCA/UCBF/UCMS/UCBS
Class	: F.Y. B.Com
Semester	: I
Course Code	: UCCP111(A)
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:

- CO 1. 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 Consumer Movement

18 Lectures

1. Consumer: Concept, Meaning, Definition and Features
2. Consumerism – Meaning, objectives, Benefits-Consumerism in India
3. Rights, Duties and Responsibilities of Consumers.
4. Consumer Movement-Meaning-Definition-Importance, Scope and Features

Unit 2: Consumer Protection Act, 1986: (As per Amendments in 2015)

18 Lectures

1. Background – Need-Scope and Feature
2. Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods- Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.
3. 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. Procedure of filing complaints

Unit 3: Voluntary Consumer Organizations (VCO)

06 Lectures

1. VCO: Origin, Importance, Functions and Limitations
2. Challenges before VCOs
3. Role of Voluntary Consumer Organization in Consumer Protection in the area of Advertisements

Unit 4: Problems of Consumer

06 Lectures

1. Causes & Nature
2. Problems of Consumers: Rural and urban, Its Nature and Type 4.3 Individual and Collective Problems
3. Defect in Goods-Deficiency in Services, Unfair Trade Practices,
4. Restricted Trade Practices.

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 92005),
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:** UCCP111(A)

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 consumer protection law provisions and interactions in their day to day life.

CO2: Students will develop a deep understanding of procedure to solve complex consumer problem.

CO3: Students will master the regular practice by understanding the methods and procedures of filing their complaint.

PO2: Communication skills

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

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

CBCS Syllabus for S .Y. B.Com. Semester I (Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCCA/UCBF/UCMS/UCBS
Class	: F.Y. B.Com
Semester	I
Course Code	: UCMS111(B)
Course Title	: Marketing & Salesmanship I
No. of Credits	03
No. of Teaching Hours	48

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.
- CO 6. Discuss the issues relating to basic knowledge of various marketing strategy.
- CO 7. Overview of buyer behavior and market Segmentation.

Topics and Learning Points

Unit 1: Basics of Marketing:	12 Lectures
<ul style="list-style-type: none">1.1 Market – Marketing – Introduction, Meaning, Definition, Scope, Types.1.2 Importance of Marketing1.3 Functions of Marketing – Basic Functions, Functions of Exchanges and Subsidiary Functions.	
Unit 2: Marketing Organization and Environment:	14 Lectures
<ul style="list-style-type: none">2.1 Introduction, Meaning and Definition2.2 Scope and different forms of Organizations2.3 Marketing Environment – Meaning, factors- internal and external2.4 Marketing Organizations 18 Lectures	
Unit 3: Product Mix & Price Mix	12 Lectures
<ul style="list-style-type: none">3.1 Product Mix - Meaning, Definition,3.2 Product Line & Product Mix, Product Classification3.3 Product Life Cycle3.4 Price Mix- Meaning and Definition, Pricing Objectives Factors affecting pricing decision, Pricing Method	
Unit 4: Buyer Behavior	10 Lectures
<ul style="list-style-type: none">4.1 Introduction, Meaning, Definition, Scope and Significance of Buyer Behavior4.2 Determinants of Buyer Behavior, Stages of Buyer Behavior, Buying Process4.3 CRM – Basic concept	

References:

Reference :

- 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

Subject: Marketing & Salesmanship I

Course: Marketing & Salesmanship I

Course Code: UCMS111(B)

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					
CO 5					
CO 6	3				
CO 7	3				

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students can accurately describe the concept of market and marketing and solve the issues related in marketing their product/service.

CO6. Students discuss the issues relating to basic knowledge of various marketing strategy and apply in their business or services.

CO7. Students can overview of buyer behavior and market Segmentation, they can understand buyer behaviour and make changes in their product/service.

PO2: Communication skills

CO2. Students can accurately establish link between commerce / Business and Marketing, they can get success by using their communication skill.

PO3: Independent learning

CO2. Students can accurately establish link between commerce / Business and Marketing, they can get success by using their communication skill.