

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

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

### 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
<b>I</b>	<b>Introduction and Relevance of Accounting Standards:</b> Overview of Accounting Standards in India-Concept, Need, Scope and Importance. Study of AS- 1, AS- 2, AS- 4 and AS- 9	<b>12</b>
<b>II</b>	<b>Departmental Accounts:</b> Meaning, Methods and Techniques, Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profit.	<b>12</b>
<b>III</b>	<b>Hire Purchase and Installment System:</b> Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries & Ledgers in the Books of Hire Purchaser and Vendor.	<b>12</b>
<b>IV</b>	<b>Accounting for Various Trading Business entities:</b> <b>(Study Any Four of the following as per students' requirement)</b> 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	<b>12</b>
	<b>Total</b>	<b>48</b>

### 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

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## 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

<b>Programme Outcomes (POs)</b>					
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
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.

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

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: B.Com
<b>Class</b>	: F.Y. B.Com
<b>Semester</b>	: II
<b>Course Code</b>	: COMCP1206A
<b>Course Title</b>	: Consumer Protection and Business Ethics-II
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 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: An overview of various Laws for the Protection of Consumers: (18L)**

- 1.1. The Bureau of Indian Standards Act, 1986 (Sections - 1,10,11,14,33)
- 1.2 Bombay Shops and Establishment Act
- 1.3 The Competition Act, 2002 (Sections – 1, 3 to 6)
- 1.4. Right to Information Act, 2005 (Sections – 1 to 11, 18, 19 and 20)
- 1.5. Food Safety and Standards Act, 2006 (Sections– 1to 3, 18 to 28)
- 1.6 Goods and Service Tax Act

**Unit 2: Protection of Consumer against Standard Form of Contract: (04L)**

2. 1 Nature and Relevance of Standard Form of Contract

2. 2 Judicial Response to Standard Form of Contract in India and abroad
2. 3 Legislative Reforms

**Unit 3: Conceptual Framework of Business Ethics: (08L)**

3. 1 Concept of Ethics: Its Meaning and Nature
3. 2 Definition importance and Scope of Business Ethics
3. 3 Types of Business Ethics; viz:-
  - i. Professional business ethics
  - ii. Ethics of accounting information
  - iii. Ethics of Production iv. Ethics of intellectual property skill, knowledge etc

**Unit 4: Business Ethics in Modern Times: (10L)**

4. 1 Social Responsibilities of Business
4. 2 Business Ethics and Environmental Issues: Indian and International level, Greeninitiatives
4. 3 Management and Ethics
  - i. Ethical Issues in Marketing
  - ii. ii. Ethical Issues in Human Resource Management

**References:**

1. Law of Consumer Protection in India- P.K. Majumdar (2011), Orient Publishing Co. NewDelhi.
2. Practical Guide to Consumer Protection Law, Anup K. Kaushal (2006), Universal LawPublishing Co, New Delhi.
3. Consumer Protection Laws, Prof. RakeshKhanna, (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.
6. Law ofConsumer 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-II

**Course:** Consumer Protection and Business Ethics-II

**Course Code:** COMCP1206A

**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.

#### **PO5: Teamwork**

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 II  
(2019 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: B.Com
<b>Class</b>	: F.Y. B.Com
<b>Semester</b>	: II
<b>Course Code</b>	: COMED1204B
<b>Course Title</b>	: Entrepreneurship Development II
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 48

**Course Objectives:**

1. To motivate students to make their mind set for taking up entrepreneurship as career.
2. To Understand the dynamic role of entrepreneurship and small business.
3. To Create and exploit innovative business ideas and market opportunities.
4. To give knowledge about women entrepreneurship.
5. To understand problems of women entrepreneurs.
6. To make the students aware about project report.
7. To inculcate knowledge of various aspects of well known entrepreneurs.

**Course Outcomes:**

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

- CO1. Accurately motivate students to make their mind set for taking up entrepreneurship as career.
- CO2. Understanding the dynamic role of entrepreneurship and small business.
- CO3. Create and exploit innovative business ideas and market opportunities.
- CO4. Apply methods to inculcate about women entrepreneurial awareness among students
- CO5. Understand problems of women entrepreneurs.
- CO6. Discuss the issues relating to basic knowledge of project report.
- CO7. Analyze to acquaint with various aspects of well known entrepreneurs and collective problems of entrepreneurs.

**Topics and Learning Points**

**Unit No.1 Entrepreneurship-**

**(12L)**

Importance of Entrepreneurship- Economic Development and Industrialization,  
Responsibilities of Entrepreneurs, Challenges before Indian Entrepreneurs, Problems

of Entrepreneurship.

**Unit No.2 Woman Entrepreneur -**

**(12L)**

Concept, Opportunities for Women entrepreneur, Empowerment of Women through enterprise, Women entrepreneurs in Semi-Urban and Rural sector, Problems of Women Entrepreneurs.

**Unit No.3 Project Report and Government Institutions -**

**(12L)**

Project Report and Government Institutions- Project Report- Meaning, Importance, Format of Project Report, DIC, MIDC, MITCON, MCED, SIDBI, SISI, MUDRA

**Unit No.4 Biographical study of entrepreneurs -**

**(12L)**

Narayan Murthy, Ratan Tata, Kiran Muzumdar Shaw, Rahul Bajaj, Aabasaheb Garware

**References:**

1. Entrepreneurial Development – Khanka – S. Chand
2. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
3. Essentials of Business Environment- K. Aswathappa- Himalaya Publishing House
4. A Complete guide to successful Entrepreneurship – Pandya G. N. – Vikas Publishing House
5. Trainers Manual – NIESBUD, Mumbai
6. Trainers Manual – NIMID, Mumbai
7. Business Environment- Tandon B.C.
8. Udyog- Udyog Sanchalaya, Mumbai.
9. Business Entrepreneurship- Cay A. Saindane, Ms S. P. Palve, Prashant Publication, Jalgoan.
10. The Journal of Entrepreneurship EDI Ahmedabad
11. Udyojak- M.C.E.D
12. Government of India Website



## Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com

Subject: Entrepreneurship Development II

Course: Entrepreneurship Development II

Course Code: COMED1204B

**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 small businesses, with the help of this they understood features of entrepreneur and accordingly start their businesses.

#### **PO2: Communication skills**

CO 6. Students can discuss the issues relating to basic knowledge of entrepreneurship and project report; they will discuss with concerned authorities and solve their issues regarding project report.

#### **PO3: Independent learning**

CO7. Analyse to acquaint with various aspects of well-known entrepreneurs and collective problems of entrepreneurs with the help of this they can independently learn the difficulties, problems of entrepreneurs and try to solve it.

#### **PO4: Leadership quality**

CO4. Students can apply methods to inculcate about women entrepreneurial awareness, they can apply methods to inculcate about women entrepreneurial awareness; they can start their own businesses.

#### **PO5: Teamwork**

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

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

<b>Name of the Programme</b>	<b>: B. Com.</b>
<b>Programme Code</b>	<b>: B. COM.</b>
<b>Class</b>	<b>: F.Y.B.Com.</b>
<b>Semester</b>	<b>: II</b>
<b>Course Title</b>	<b>: Marketing &amp; Salesmanship-II</b>
<b>Course Code</b>	<b>: COMMS1206B</b>
<b>No. of Lectures</b>	<b>: 48</b>
<b>No. of Credits</b>	<b>: 03</b>

**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
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 overview of Digital Marketing, Web Marketing, Social Media Marketing (Facebook & LinkedIn)

**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.
- 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 Digital Marketing, Web Marketing, Social Media Marketing (Facebook & LinkedIn).

**Topics and Learning Points**

**Unit 1: Distribution Channels and sales force Management: (12L)**

- 1.1) Introduction, Definition Objectives, Scope and Significance
- 1.2) Market Logistics Decision - Channel Structure
- 1.3) Qualities of Manager, incentives, financial and non-financial motives

**Unit 2: Market Promotion Mix: (12L)**

- 1.1) Promotion Mix – Meaning, Scope and Significance
- 1.2) Factors Affecting Market Promotion Mix
- 1.3) Advertisement and Sales Promotion – Meaning and Definition Methods of

**Unit 3: Rural Marketing & Service Marketing :**

**(15L)**

- 1.1) Rural Marketing - Introduction - Meaning, Definition, Features, Importance
- 1.2) Recent trends in Rural Marketing
- 1.3) Service Marketing - Introduction, Meaning, Definition, Features, Importance,
- 1.4) Classification of Service - - Marketing of Goods Services, Marketing of ConsumerGoods Services

**Unit 4: Digital and Social Media Marketing:**

**(09L)**

- 1.1) Overview of Digital Marketing, Web Marketing, Social Media Marketing (Facebook&LinkedIn)
- 1.2) E-mail Marketing, marketing information system and components (MIS)

**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

Subject: Marketing & Salesmanship-II

Course: Marketing & Salesmanship-II

Course Code: COMMS1206B

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		1			
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 the concept of market and marketing and interactions in their day to day life.

CO2: Students will develop a deep understanding of establishing link between commerce / Business and Marketing to solve complex practical work.

#### **PO2: Communication skills**

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

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

CO3. Student can demonstrate his knowledge about market and marketing and can improve economic condition of the organization.

#### **PO3: Independent learning**

CO5: Students will apply their marketing skills effectively, analyse the concepts and participate in healthy arguments in business meetings.

#### **PO4: Leadership quality**

CO6: Students will discuss the issues relating to basic knowledge of various marketing strategy and demonstrate the ability to decide effective marketing strategy in their regular practice by considering various provisions made by the organization. This ability is essential for success in many different careers.

#### **PO5: Teamwork**

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