

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	: II
Course Name	: Financial Accounting-II
Course Code	: UCFA121
No. of lectures	: 48

Course Objectives:

1. To impart knowledge of recent trends in computerized accounting systems.
2. To know about the different types of newly introduced accounting software and its features.
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 GST.

Course Outcomes (COs):

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

- CO1. Impart knowledge of recent trends in computerized accounting systems.
- CO2. Know about the different types of newly introduced accounting software and its features.
- 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 GST.

Topics and Learning Points

Unit No.	Name	No. of Lectures
I	Computerized Accounting Environment: Meaning, Applications of Computerized Accounting System- Merits and Demerits, Difference between Manual Accounting & Computerized Accounting, Various Accounting Software used in recent era, Introduction to TALLY software, Features of Tally Software.	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	Introduction to Goods and Services Tax laws and Accounting: Background of GST, Concepts and definition of GST, IGST, CGST and SGST, Input and Output Tax credit, Simple Journal Entries	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: UCFA121

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 recent trends in computerized accounting systems in their personal and professional life as well.
- 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 computerized accounting systems in day-to-day life.
- CO7: Students will apply their basic knowledge of GST 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 computerized accounting systems is a critical accounting 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 GST and an ability to apply these with a sense of responsibility within the workplace.

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

Name of the Programme	: B.Com.
Programme Code	: UCCA/UCBF/UCMS/UCBS
Class	: F.Y. B.Com
Semester	: II
Course Code	: UCED121(B)
Course Title	: Entrepreneurship Development II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To make students aware about the family business and importance of family business.
2. To motivate students to make their mind set for taking up entrepreneurship as career.
3. To understand the dynamic role of entrepreneurship and small business.
4. To create and exploit innovative business ideas and market opportunities.
5. To give knowledge of woman entrepreneur.
6. To teach them preparation of project report.
7. To inform about various financial institutions.

Course Outcomes:

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

- CO1. The students will be able to understand problems and challenges related to entrepreneurship.
- CO.2 The students can come to know various governmental institutions providing facilities to entrepreneurs.
- CO3. The students can prepare business plan & project report for their business.
- CO4. The student can create and exploit business ideas and market opportunities.
- CO5. The students can get knowledge about women entrepreneur.
- CO6. Students can come to know about preparation of project report.
- CO7. Students can get knowledge about various financial institutions.

Topics and Learning Points

Unit 1: Family Business: Introduction, Meaning and Definitions of Family Business, Role and Importance of family business, Characteristics of family owned Business in India, Types of Family Businesses, Responsibilities and Rights of family members in a family business, Challenges faced by family owned Businesses, Measures to Improve the performance of a family business. **12 Lectures**

Unit 2: Woman Entrepreneur: Introduction, Meaning and Definitions, Opportunities for women entrepreneur, Women entrepreneurs in semi-urban and rural sector, Entrepreneurship environment and Problems, Responsibility of entrepreneurs, Challenges before Indian women entrepreneurs, Problems of Entrepreneurship, Successful stories of woman entrepreneurs **12 Lectures**

Unit 3: Business Plan: Introduction, Meaning and Definitions of business plan, Nature, Scope, Elements, Significance, Types of business plan, Errors in business plan formulation, Essential requirements of developing business plan, Limitations of business plan. **12 Lectures**

Unit 4: Financial Institutions and Project Report: Financial Institutions- DIC, MIDC, MSFC, MSSIDC, MITCON, MCED, SIDBI, SISI, MUDRA,

Project Report- Introduction, Meaning and Definitions of Project Report, Importance of Project Report, Format of Project Report

06 Lectures

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. Fundamentals of Entrepreneurship – Dr. Rajat Purohit – Ritu Publications, Jaipur
9. Business Entrepreneurship- Cay A. Saindane , Ms S. P. Palve, Prashant Publication, Jalgoan.

Mapping of Program Outcomes with Course Outcomes

Class: FS.Y.B.Com

Subject: Entrepreneurship Development II

Course: Entrepreneurship Development II Course Code: UCED121(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				
CO 3	3				
CO 4	3				
CO 5	3		2		
CO 6	3			2	
CO 7	3				

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. The students will be able to understand problems and challenges related to entrepreneurship and he will solve the challenges and problems related to entrepreneurship.

CO.2 The students can come to know various governmental institutions providing facilities to entrepreneurs and he can use to get finance from these institutions.

CO3. The students can prepare business plan & project report for their business, he will use this knowledge for preparing his own business plan and project report.

CO4. The student can create and exploit business ideas and market opportunities and apply these for his own business.

CO5. The students can get knowledge about women entrepreneur and can start their own business.

CO6. Students can come to know about preparation of project report and get advantage of this in his own business.

CO7. Students can get knowledge about various financial institutions, and he can use to get finance from these institutions.

PO3: Independent learning

CO5: Students will apply knowledge about women entrepreneur and can start their own business.

PO4: Leadership quality

CO6: Students will demonstrate the ability to prepare project report and get advantage of this in his own business.

**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	II
Course Code	: UCCP121(A)
Course Title	: Consumer Protection and Business Ethics-II
No. of Credits	03
No. of Teaching Hours	48

Course Objectives:

1. To make them aware about the concept of Business Ethics.
2. To make aware about the rights of consumers.
3. To acquaint the students with corporate governance and global business ethics.
4. To understand the scope of CSR and to know the global trends.
5. To equip the students with skills to resolve the business problems with ethical norms.
6. To recognize the inherent conflict of interest in many business decisions.
7. To give knowledge about modern business ethics.

Course Outcomes:

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

- CO1. This will help the students to make them aware about the concept of Business Ethics.
CO2. This will help the students to make aware about the rights of consumers.
CO3. Acquaint the students with corporate governance and global business ethics.
CO4. Understanding the scope of CSR and to know the global trends.
CO5. Equip the students with skills to resolve the business problems with ethical norms.
CO6. Recognize the inherent conflict of interest in many business decisions.
CO7. Get knowledge about modern business ethics.

Topics and Learning Points

Unit 1: Conceptual Framework of Business Ethics:

18 Lectures

- 1.1 Concept of Ethics, Meaning and Nature
- 1.2 Definition, Importance and Scope of Business Ethics
- 1.3 Types of Business Ethics: -
 - i. Professional business ethics
 - ii. Ethics of accounting information
 - iii. Ethics of Production
 - iv. Ethics of intellectual property skill, knowledge

Unit 2: Business Ethics in Modern Times

18 Lectures

- 2.1 Social Responsibilities of Business
- 2.2 Business Ethics and Environmental Issues, Indian and International level, Green initiatives:

2.3 Management and Ethics

- a) Ethical Issues in Marketing
- b) Ethical Issues in Human Resource Management

Unit 3: Corporate Governance and Business ethics

06 Lectures

- 3.1. Corporate Governance- concept, objectives, features,
- 3.2 Core principles of good corporate governance, advantages, system of corporate governance and SEBI's guidelines

Unit 4: Current issues of Business ethics in

06 Lectures

- a. Accounting,
- b. Social Media,
- c. IT,
- d. Marketing and Advertisement
- e. Harassments and discrimination at workplace

References:

1. Ethics in Management- S.A. Sherlekar , Himalaya Publication New Delhi
2. Business Ethics and corporate Governance - S S Khanka S. Chand Publication Mumbai
3. Business Ethics and Corporate Governance - S. K. Bhatia Deep and Deep sons New Delhi
4. Corporate Governance : Principle, Policies and Practices - Bob Tricker Oxford University Press New Delhi
5. Management by Values - S.K.Chakraborti , Oxford University Press Mumbai

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: UCCP211(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 aware about the concept of Business Ethics, in their day to day life.

CO2: Students will develop a deep understanding of rights of consumers.

CO3: Students will master the regular practice by understanding the corporate governance and global business ethics.

PO2: Communication skills

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

CO2: Students will use their understanding of drafts to solve complex problems by knowing consumer rights.

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 to resolve the business problems with ethical norms.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering legal provisions. Recognize the inherent conflict of interest in many business decisions. 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 F.Y. B.Com. Semester II (Pattern)

Name of the Programme : B.Com.
Programme Code : UCCA/UCBF/UCMS/UCBS
Class : F . Y. B.Com
Semester : **II**
Course Code : UCMS121(B)
Course Title : Marketing & Salesmanship II
No. of Credits : **03**
No. of Teaching Hours : **48**

Course Objectives:

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

Course Outcomes:

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

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

Topics and Learning Points

Unit 1: Salesmanship-

12 Lectures

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

Unit 2: Process of Selling:

12 Lectures

- 2.1 Psychology of Salesmanship – Attracting Attention, Awakened Interest, Creating Desire and Action
- 2.2 Stages in Process of Selling -
 - (i) Pre-sale Preparation
 - (ii) Prospecting

- (iii) Pre-Approach
- (iv) Approach
- (v) Sales Presentation
- (vi) Handling of Objections
- (vii) Close
- (viii) After Sales Follow-up

Unit 3: Rural Marketing & Service Marketing

12 Lectures

- 3.1 Rural Marketing – Introduction, Meaning, Definition, Features, Importance
- 3.2 Recent trends in Rural Marketing
- 3.3 Service Marketing – Introduction, Meaning, Definition, Features, Importance
- 3.4 Classification of Service – Marketing of Goods Services, Marketing of Consumer Goods Services

Unit 4: Digital and Social Media Marketing

08 Lectures

- 4.1 Overview of Digital Marketing, Web Marketing, Social Media Marketing (Face book & LinkedIn)

References:

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

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing & Salesmanship II

Course: Marketing & Salesmanship II

Course Code: : UCMS211(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	3				
CO 4					
CO 5					
CO 6	3		2		
CO 7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

- CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world; they can solve the problems of marketing and salesmanship.
- CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.
- CO3. Students will get the knowledge of Salesmanship and various approaches, can improve themselves in enter and sustain in the market.

PO3: Independent learning

- CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.
- CO6. The students come to know the process of selling and according to that they can sell their product/service.